

**International Budget Partnership**  
**OPEN BUDGET QUESTIONNAIRE**  
**Germany, September 2009**

International Budget Partnership  
Center on Budget and Policy Priorities  
820 First Street NE, Suite 510  
Washington, DC 20002  
[www.internationalbudget.org](http://www.internationalbudget.org)  
[www.openbudgetindex.org](http://www.openbudgetindex.org)

**This questionnaire was completed by:**

**Name:** Dr. Michael Thöne & Laura Diekmann  
**Organization:** FiFo Institute for Public Economics, University of Cologne  
**Address:** Postfach 420 520 D-50899 KOELN. Germany  
**Telephone:** +49 221 426 979  
**E-mail:** [thoene@fif-koeln.de](mailto:thoene@fif-koeln.de); [Diekmann@fif-koeln.de](mailto:Diekmann@fif-koeln.de)

# International Budget Partnership OPEN BUDGET QUESTIONNAIRE

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## **Section One: The Availability of Budget Documents**

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

<b>Budget Documents Used in Completing the Questionnaire</b>	
	Budget Year Used
Pre-Budget Statement	Not Available
Budget Summary	2009
Executive's Budget Proposal	2009
Supporting Budget Documents	2009
Citizens Budget	Not Available
Enacted Budget	2009
In-Year Reports	2009
Mid-Year Report	2008
Year-End Report	2008
Audit Report	2007

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

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	Not Produced
Budget Summary	<p>The Budget summary is part of the Monthly Report of the Federal Ministry of Finance (see In-Year Reports), e.g. for the Budget 2009 the Summary was published in July 2008:            "Monatsbericht des BMF," July, 2008,  <a href="http://www.bundesfinanzministerium.de/nn_17844/DE/BMF__Startseite/Aktuelles/Monatsbericht__des__BMF/2008/07/080715agmb016,templateId=raw,property=publicationFile.pdf">http://www.bundesfinanzministerium.de/nn_17844/DE/BMF__Startseite/Aktuelles/Monatsbericht__des__BMF/2008/07/080715agmb016,templateId=raw,property=publicationFile.pdf</a>, see pp. 91-104</p>
Executive's Budget Proposal	<p>"Entwurf eines Gesetzes über die Feststellung des Bundeshaushaltsplans für das Haushaltsjahr 2009 (Haushaltsgesetz 2009) - Gesetzentwurf der Bundesregierung," August 08, 2008, Deutscher Bundestag Drucksache 16/9900,  <a href="http://dip21.bundestag.de/dip21/btd/16/099/1609900.pdf">http://dip21.bundestag.de/dip21/btd/16/099/1609900.pdf</a></p>
Budget Document One in Support of the Executive's Budget Proposal	<p>"Finanzplan des Bundes 2008-2012, Deutscher Bundestag, Unterrichtung durch die Bundesregierung," August 08, 2008,  <a href="http://dip21.bundestag.de/dip21/btd/16/099/1609901.pdf">http://dip21.bundestag.de/dip21/btd/16/099/1609901.pdf</a></p>
Budget Document Two in Support of the Executive's Budget Proposal	<p>"Finanzbericht 2009," August 06, 2008, Publicly available, but not on the Internet</p>
Budget Document Three in Support of the Executive's Budget Proposal	<p>„Jahresrechnung 2008," annual accounts and financial statement  <a href="http://www.kkr.bund.de/nn_186916/SharedDocs/Vorschriften/Rundschreiben/Jahresrechnung/Jahresrechnung_2008,templateId=raw,property=publicationFile.pdf/Jahresrechnung_2008.pdf">http://www.kkr.bund.de/nn_186916/SharedDocs/Vorschriften/Rundschreiben/Jahresrechnung/Jahresrechnung_2008,templateId=raw,property=publicationFile.pdf/Jahresrechnung_2008.pdf</a></p>
Citizens Budget	Not Produced
Enacted Budget	<p>"Gesetz über die Feststellung des Bundeshaushaltsplans für das Haushaltsjahr 2009 (Haushaltsgesetz 2009)," December 21, 2008,  <a href="http://www.bundesfinanzministerium.de/bundeshaushalt2009/pdf/haushaltsgesetz.pdf">http://www.bundesfinanzministerium.de/bundeshaushalt2009/pdf/haushaltsgesetz.pdf</a></p>
In-Year Reports	<p>"Monatsbericht des BMF Mai 2009," May, 2009,  <a href="http://www.bundesfinanzministerium.de/nn_17844/DE/BMF__Startseite/Aktuelles/Monatsbericht__des__BMF/2009/05/inhalt/mobe__dokument__gesamt,templateId=raw,property=publicationFile.pdf">http://www.bundesfinanzministerium.de/nn_17844/DE/BMF__Startseite/Aktuelles/Monatsbericht__des__BMF/2009/05/inhalt/mobe__dokument__gesamt,templateId=raw,property=publicationFile.pdf</a></p>

Mid-Year Review	<p>There is no mid-year review in the original sense. Nonetheless the Ministry of Finance publishes monthly reports (see In-Year Reports), which - in the middle of the year - assume some functional elements of a mid-year review; see e.g. the report in August 2008 for the budget year 2008:  “Monatsbericht des BMF,” August, 2008,  <a href="http://www.bundesfinanzministerium.de/nn_17844/DE/BMF__Startseite/Aktuelles/Monatsbericht__des__BMF/2008/08/080820agmb014,templateId=raw,property=publicationFile.pdf">http://www.bundesfinanzministerium.de/nn_17844/DE/BMF__Startseite/Aktuelles/Monatsbericht__des__BMF/2008/08/080820agmb014,templateId=raw,property=publicationFile.pdf</a>, see pp.35-50</p>
Year-End Report	<p>“Haushalts- und Vermögensrechnung des Bundes für das Haushaltsjahr 2008 (Jahresrechnung 2008),”  <a href="http://www.bundesfinanzministerium.de/nn_4314/DE/BMF__Startseite/Service/Downloads/Abt__II/Jahresrechnung_202008,templateId=raw,property=publicationFile.pdf">http://www.bundesfinanzministerium.de/nn_4314/DE/BMF__Startseite/Service/Downloads/Abt__II/Jahresrechnung_202008,templateId=raw,property=publicationFile.pdf</a>  <a href="http://www.bundesfinanzministerium.de/nn_06/nn_28274/DE/Service/Downloads/Abt__II/Jahresrechnung_202006,templateId=raw,property=publicationFile.pdf">http://www.bundesfinanzministerium.de/nn_06/nn_28274/DE/Service/Downloads/Abt__II/Jahresrechnung_202006,templateId=raw,property=publicationFile.pdf</a></p>
Audit Report	<p>“Bundesrechnungshof - Bemerkungen 2008 zur Haushalts- und Wirtschaftsführung des Bundes,” December, 2008,  <a href="http://bundesrechnungshof.de/veroeffentlichungen/bemerkung-enjahresberichte/bemerkungen-2008.pdf">http://bundesrechnungshof.de/veroeffentlichungen/bemerkung-enjahresberichte/bemerkungen-2008.pdf</a></p>
Other Documents	<p>“Bundesbank Monatsbericht Mai 2009,” May 18, 2009,  <a href="http://www.bundesbank.de/download/volkswirtschaft/monatsberichte/2009/20905mb_bbk_mh.pdf">http://www.bundesbank.de/download/volkswirtschaft/monatsberichte/2009/20905mb_bbk_mh.pdf</a></p> <p>“Soll-Bericht” [debit report] is a less technical and at “somewhat informative” summary of the budget (described as Citizens Budget by the Government). See:  <a href="http://www.bundesfinanzministerium.de/nn_4314/DE/BMF__Startseite/Aktuelles/Monatsbericht_des_BMF/2009/04/analyse-n-und-berichte/b01-sollbericht2009/sollbericht2009.html? nnn=true">http://www.bundesfinanzministerium.de/nn_4314/DE/BMF__Startseite/Aktuelles/Monatsbericht_des_BMF/2009/04/analyse-n-und-berichte/b01-sollbericht2009/sollbericht2009.html? nnn=true</a></p>
Relevant Ministries & Departments	<p>Federal Ministry of Finance “Finanzministerium”  (www.bundesfinanzministerium.de)</p> <p>Parliaments Budget Committee “Haushaltsausschuss des Bundestags”  (<a href="http://www.bundestag.de/ausschuesse/a08/index.html">http://www.bundestag.de/ausschuesse/a08/index.html</a>)</p> <p>Parliaments Audit Committee “Rechnungsprüfungsausschuss”  (<a href="http://www.bundestag.de/ausschuesse/a08/a08_rpa/index.html">http://www.bundestag.de/ausschuesse/a08/a08_rpa/index.html</a>)</p> <p>Supreme Federal Authority “Bundesrechnungshof”  (www.bundesrechnungshof.de)</p> <p>National Bank “Bundesbank” (www.bundesbank.de)</p>

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

<b>DISTRIBUTION OF BUDGET DOCUMENTS</b>						
	Pre-budget	<b>Executive’s Budget Proposal</b>				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	
<b><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></b>						
	Pre-budget	<b>Executive’s Budget Proposal</b>				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	NA	Yes	Yes	Yes	Yes	NA
2. Advance notification of release is sent to users, media	NA	Yes	Yes	Yes	NA	NA
3. Released to public same day as official release to media	NA	Yes	Yes	Yes	NA	NA
4. Available on the Internet free of charge	NA	Yes	Yes	Yes	No	NA
5. Free print copies available, limited distribution	NA	Yes	Yes	Yes	No	NA
6. Free print copies available, mass distribution	NA	No	No	Yes	No	NA
7. Readily available outside capital and/or big cities <sup>+</sup>	NA	Yes	Yes	Yes	Yes	NA
8. Written in more than one language	NA	No	No	No	No	NA
9. News conference is held to discuss release	NA	Yes	No	Yes	No	NA

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

<sup>+</sup>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**

<b>DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS</b>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes					
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	Yes
<b><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></b>					
	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	Yes	Yes	Yes
2. Advance notification of release sent to users, media	Yes	Yes	Yes	Yes	Yes
3. Released to public same day as official release to media	Yes	Yes	Yes	Yes	Yes
4. Available on the Internet free of charge	Yes	Yes	Yes	Yes	Yes
5. Free print copies available, limited distribution	Yes	Yes	Yes	Yes	Yes
6. Free print copies available, mass distribution	No	Yes	Yes	No	No
7. Readily available outside capital/big cities <sup>+</sup>	Yes	Yes	Yes	Yes	Yes
8. Written in more than one language	No	Yes	Yes	No	No
9. News conference is held to discuss release	No	No	No	No	Yes

<sup>+</sup>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](mailto:info@internationalbudget.org).

<b>The Executive's Budget Proposal</b>	
<b>Estimates for the Budget Year and Beyond</b>	
<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"> <li>All expenditures are classified by administrative unit.</li> <li>Expenditures are classified by administrative unit, but some small units are not shown separately.</li> <li>Expenditures are classified by administrative unit, but a significant number of units are not shown separately.</li> <li>No expenditures classified by administrative unit are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Detailed information accounting for administrative units can be obtained in the executive's budget proposal for the year 2009, entitled "Entwurf eines Gesetzes über die Feststellung des Bundeshaushaltsplans für das Haushaltsjahr 2009 (Haushaltsgesetz 2009), Regierungsentwurf zum Bundeshaushalt 2009." The ministerial budgets (Einzelpläne) can be found on pp. 111 et seqq. The budget can be accessed on the Internet at: <a href="http://dip21.bundestag.de/dip21/btd/16/099/1609900.pdf">http://dip21.bundestag.de/dip21/btd/16/099/1609900.pdf</a></p> <p><u>Comment:</u> All expenditures for a ministry or its subordinate units and minor agencies are presented in detail, which follows a uniform coding structure that accounts for administrative as well as economic and functional criteria.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</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> <ul style="list-style-type: none"> <li>a. All expenditures are classified by functional classification, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by function.</li> <li>d. No expenditures classified by function are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The executive budget proposal for the year 2009 entitled “Entwurf eines Gesetzes über die Feststellung des Bundeshaushaltsplans für das Haushaltsjahr 2009 (Haushaltsgesetz 2009), Regierungsentwurf zum Bundeshaushalt 2009,” contains an overview with regard to functional classification, compare pp. 47-52. The budget can be accessed on the Internet at: <a href="http://dip21.bundestag.de/dip21/btd/16/099/1609900.pdf">http://dip21.bundestag.de/dip21/btd/16/099/1609900.pdf</a></p> <p><u>Comment:</u> See Comment for Question 1. The budget classification meets international standards, which was approved by the IMF. Refer to IMF Country Report No. 03/286, Report on the Observance of Standards and Codes - Fiscal Transparency Module, p. 23 which can be accessed on the Internet at: <a href="http://www.imf.org/external/pubs/ft/scr/2003/cr03286.pdf">http://www.imf.org/external/pubs/ft/scr/2003/cr03286.pdf</a></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s response.</p>	a
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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"> <li>a. All expenditures are classified by economic classification, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by economic classification.</li> <li>d. No expenditures classified by economic classification are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The executive budget proposal for the year 2009, entitled "Entwurf eines Gesetzes über die Feststellung des Bundeshaushaltsplans für das Haushaltsjahr 2009 (Haushaltsgesetz 2009), Regierungsentwurf zum Bundeshaushalt 2009," contains an overview with regard to economic classification, compare pp. 41-44. The budget can be accessed on the Internet at: <a href="http://dip21.bundestag.de/dip21/btd/16/099/1609900.pdf">http://dip21.bundestag.de/dip21/btd/16/099/1609900.pdf</a></p> <p><u>Comment:</u> See Comment on Question 2</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</p>	a
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4. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the budget year?
- 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).

Citation:

There is detailed information about the disposition of funds within the ministerial budgets. Expenditures are broken down into lots of separate expenses, which are explained in an elaborate way (pp. 111 et seqq.). The budget can be accessed on the Internet at:  
<http://dip21.bundestag.de/dip21/btd/16/099/1609900.pdf>

Comment:

The Budget is not originally classified by (policy) programs. For this very reason specific programs cannot easily be derived from the budget tables. Nevertheless, the level of detail is very high and there are lots of breakdowns below the administrative unit.

a

**Researcher Response to this Question was "a"**

**Peer Reviewer One Comment:** A more appropriate response to this question would be "d" as there are no items in the executive's budget that are labeled "programs."

**Peer Reviewer Two Comment:**

**Researcher Response:** I chose my answer because as explained above, "expenditures are broken down into lots of separate expenses, which are explained in an elaborate way." Some of the examples include expenses for programs as an extra-program to promote German in the US and Canada to foster international cultural relationships (p. 406) or the program EUMETNET of the German Weather Service (p. 1625).

**Government Comment:** Government did not dispute researcher's response.

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

<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> <p>a. Yes, multi-year estimates of aggregate expenditure are presented.  b. No, multi-year estimates of aggregate expenditure are not presented.  c. Not applicable/other (please comment).</p> <p><u>Citation:</u>  The medium term finance plan (Finanzplan), entitled "Finanzplan des Bundes 2008-2012, Unterrichtung durch die Bundesregierung," p. 8, contains estimations of the aggregate level of expenditures for a period of three years beyond the budget year 2009. The plan can be accessed on the Internet at:  <a href="http://dip21.bundestag.de/dip21/btd/16/099/1609901.pdf">http://dip21.bundestag.de/dip21/btd/16/099/1609901.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</p>	<p>a</p>
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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)?
- 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).

Citation:

The medium term finance plan (Finanzplan), entitled "Finanzplan des Bundes 2008-2012, Unterrichtung durch die Bundesregierung," contains expenditure estimates with respect to functional and economic classifications (pp. 12-13; pp. 42-45). Some individual topics are more detailed than others, e.g. the pension scheme (p. 11) or the partial privatization of the national railway enterprise (p. 27). The plan can be accessed on the Internet at:  
<http://dip21.bundestag.de/dip21/btd/16/099/1609901.pdf>

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's response.

b

<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> <ul style="list-style-type: none"> <li>a. All sources of tax revenue are identified individually.</li> <li>b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually.</li> <li>c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually.</li> <li>d. No sources of tax revenue are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The medium term finance plan (Finanzplan), entitled "Finanzplan des Bundes 2008-2012, Unterrichtung durch die Bundesregierung," contains different sources of tax revenue for the budget year as well as estimates for a period three years ahead. ( Table 8, p. 54) The plan can be accessed on the Internet at: <a href="http://dip21.bundestag.de/dip21/btd/16/099/1609901.pdf">http://dip21.bundestag.de/dip21/btd/16/099/1609901.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</p>	a
<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"> <li>a. All sources of non-tax revenue are identified individually.</li> <li>b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually.</li> <li>c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually.</li> <li>d. No sources of non-tax revenues are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The medium term finance plan (Finanzplan), entitled "Finanzplan des Bundes 2008-2012, Unterrichtung durch die Bundesregierung," contains different sources of non-tax revenue for the budget year 2009 (Table 9, p. 57). The plan can be accessed on the Internet at: <a href="http://dip21.bundestag.de/dip21/btd/16/099/1609901.pdf">http://dip21.bundestag.de/dip21/btd/16/099/1609901.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</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> <p>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> <p><u>Citation:</u>  The medium term finance plan (Finanzplan), entitled "Finanzplan des Bundes 2008-2012, Unterrichtung durch die Bundesregierung," contains different sources of tax revenue for the budget year as well as estimates for a period three years ahead (p. 54). The plan can be accessed on the Internet at: <a href="http://dip21.bundestag.de/dip21/btd/16/099/1609901.pdf">http://dip21.bundestag.de/dip21/btd/16/099/1609901.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</p>	<p>a</p>
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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)?

- 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).

Citation:

The medium term finance plan (Finanzplan), entitled "Finanzplan des Bundes 2008-2012, Unterrichtung durch die Bundesregierung," contains multi-year estimations for all individual sources of tax revenue (such as income tax and VAT, see Table 8 , p. 54 ). The plan can be accessed on the Internet at:

<http://dip21.bundestag.de/dip21/btd/16/099/1609901.pdf>

Estimates considering non-tax revenue can be found in the "Finanzbericht 2009," Table 6, p. 235. Unfortunately, this document is not available on the Internet.

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's response.

a

<p>11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <p>a. 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).</p> <p>b. Yes, the data reflect the outstanding debt at the end of the budget year.</p> <p>c. Yes, the data reflect the outstanding debt at the start of the budget year.</p> <p>d. No, data on the outstanding debt are not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> The net borrowing requirement ("Nettokreditaufnahme") is captured explicitly (Table 1, p. 8) in the medium term finance plan (Finanzplan). Moreover, the total government debt at the beginning of the budget year is presented (Figure 1, p. 6). The plan can be accessed on the Internet at: <a href="http://dip21.bundestag.de/dip21/btd/16/099/1609901.pdf">http://dip21.bundestag.de/dip21/btd/16/099/1609901.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</p>	a
<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.</p> <p>b. No, interest payments on the debt are not presented.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> The executive's budget proposal for the year 2009, entitled "Entwurf eines Gesetzes über die Feststellung des Bundeshaushaltsplans für das Haushaltsjahr 2009 (Haushaltsgesetz 2009), Regierungsentwurf zum Bundeshaushalt 2009," contains a chapter named "Bundesschuld" ("Einzelplan 32," pp. 2731 et seqq.) which presents interest payments in a detailed way (see p. 2735). The budget can be accessed on the Internet at: <a href="http://dip21.bundestag.de/dip21/btd/16/099/1609900.pdf">http://dip21.bundestag.de/dip21/btd/16/099/1609900.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</p>	a

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:

The composition of the government debt can be derived from the "Finanzbericht" (Budget Document Two in Support of the Executives Budget Proposal). It contains information about the composition of the debt in terms of maturity profile (pp. 334-335) and currency denomination of the debt (p. 327). Moreover, there is detailed information about the amount of the type of specific securities issued. There is no information about the shares of domestic and external debt in the Budget Documents. Nevertheless, this information is publically available and can be obtained by the German Finance Agency ("Deutsche Finanzagentur"): [http://www.deutsche-finanzagentur.de/fileadmin/Material\\_Deutsche\\_Finanzagentur/PDF/Schuldenstand/Schuldenstand\\_Quartal/2009-30-09.pdf](http://www.deutsche-finanzagentur.de/fileadmin/Material_Deutsche_Finanzagentur/PDF/Schuldenstand/Schuldenstand_Quartal/2009-30-09.pdf) (The document contains the current debt level by 30th September 2009).

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's response.

b

<p>14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ul style="list-style-type: none"> <li>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.</li> <li>b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.</li> <li>c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.</li> <li>d. No, information related to the macroeconomic forecast is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  The medium term finance plan (“Finanzplan”), entitled “Finanzplan des Bundes 2008-2012,” discusses the key economic assumptions in detail on which the budget projections are based (Chapter 7, pp. 73-76). The plan can be accessed on the Internet at:  <a href="http://dip21.bundestag.de/dip21/btd/16/099/1609901.pdf">http://dip21.bundestag.de/dip21/btd/16/099/1609901.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s response.</p>	<p>a</p>
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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"> <li>a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the impact of different macroeconomic assumptions on the budget is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> Neither the budget nor any supporting budget documentation include a detailed risk analysis in terms of sensitivity analysis.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s response.</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?

- a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, 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 expenditures is not presented.
- e. Not applicable/other (please comment).

Citation:

The "Finanzbericht 2009" contains information about key policy proposals and the resulting expenditures (pp.87-93). The fiscal consequences of various policy proposals are highlighted and important elements of expenditure are tabulated (pp. 93-95). Nonetheless there is no systematical discussion of the impact of policy proposals on expenditures.

Comment:

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." Very often the discussion of impact of policy proposals on expenditures takes place already in the course of preparing specific single laws translating these proposals into action. In these cases the budget reflects only the effects. A discussion of financial aspects of policy proposals only within the budget process would be too late.

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

b

<p>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?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the impact of policy proposals on revenues is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The “Finanzbericht 2009” presents information about policy proposals in terms of changes in tax laws. For a narrative discussion, refer to pp. 137-138, and for quantitative estimates considering revenue, refer to Tables 13.4 and 13.5., pp. 293-294.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s response.</p>	<p>a</p>
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<b>Estimates for Years Prior to the Budget Year</b>	
<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> <ol style="list-style-type: none"> <li>All expenditures are classified by administrative unit for BY-1.</li> <li>Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately.</li> <li>Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately.</li> <li>No expenditures classified by administrative unit are presented for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  Very detailed information accounting for administrative units for the BY-1 (targeted value) can be obtained in the executive's budget proposal for the year 2009, entitled "Entwurf eines Gesetzes über die Feststellung des Bundeshaushaltsplans für das Haushaltsjahr 2009 (Haushaltsgesetz 2009), Regierungsentwurf zum Bundeshaushalt 2009," and the ministerial budgets (Einzelpläne) can be found on pp. 111 et seqq. The budget can be accessed on the Internet at:  <a href="http://dip21.bundestag.de/dip21/btd/16/099/1609900.pdf">http://dip21.bundestag.de/dip21/btd/16/099/1609900.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</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"> <li>a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by function for BY-1.</li> <li>d. No expenditures classified by function are presented for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  The executive's budget proposal for the year 2009, entitled "Entwurf eines Gesetzes über die Feststellung des Bundeshaushaltsplans für das Haushaltsjahr 2009 (Haushaltsgesetz 2009), Regierungsentwurf zum Bundeshaushalt 2009," contains an overview with regard to functional classification for the BY-1 (targeted values), compare pp. 47-52. The budget can be accessed on the Internet at:  <a href="http://dip21.bundestag.de/dip21/btd/16/099/1609900.pdf">http://dip21.bundestag.de/dip21/btd/16/099/1609900.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s response.</p>	<p>a</p>
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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"> <li>a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by economic classification for BY-1.</li> <li>d. No expenditures classified by economic classification are presented for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  The executive's budget proposal for the year 2009, entitled "Entwurf eines Gesetzes über die Feststellung des Bundeshaushaltsplans für das Haushaltsjahr 2009 (Haushaltsgesetz 2009), Regierungsentwurf zum Bundeshaushalt 2009," contains an overview with regard to economic classification for the BY-1 (targeted values), compare pp. 41-44. The budget can be accessed on the Internet at:  <a href="http://dip21.bundestag.de/dip21/btd/16/099/1609900.pdf">http://dip21.bundestag.de/dip21/btd/16/099/1609900.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</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:

There is very detailed information about the disposition of funds within the ministerial budgets for the budget year as well as for the BY-1 (see response to question 4). Expenditures are broken down into number of separate expenses, which are explained in an elaborate way (pp. 111 et seqq.). The budget can be accessed on the Internet at:  
<http://dip21.bundestag.de/dip21/btd/16/099/1609900.pdf>

Comment:

**Researcher Response to this Question was "a"**

**Peer Reviewer One Comment:** A more appropriate response to this question would be "d." For clarification, refer to question 4.

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's response.

**Researcher Response:** I chose answer "a" because as explained above "expenditures are broken down into number of separate expenses, which are explained in an elaborate way." Examples include expenses for programs as an extra-program to promote German in the US and Canada to foster international cultural relationships (p. 406).

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

a

<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> <ol style="list-style-type: none"> <li>All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure.</li> <li>All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure.</li> <li>Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure.</li> <li>The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> An analysis of the actual executive's budget data (2009) and that of the previous year makes it evident that the values did not change. It is almost impossible that this exact match of the data did happen by pure chance. It is therefore legitimate to derive, that the data have not been updated. The budget can be accessed on the Internet at: <a href="http://dip21.bundestag.de/dip21/btd/16/099/1609900.pdf">http://dip21.bundestag.de/dip21/btd/16/099/1609900.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</p>	d
<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> <ol style="list-style-type: none"> <li>Yes, such prior-year estimates of aggregate expenditure are presented.</li> <li>No, such prior-year estimates of aggregate expenditure are not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> The medium term finance plan (Finanzplan), entitled "Finanzplan des Bundes 2008-2012," contains the actual outcome of aggregate level of expenditure for the BY-2 (Table 1, p. 8). The plan can be accessed on the Internet at: <a href="http://dip21.bundestag.de/dip21/btd/16/099/1609901.pdf">http://dip21.bundestag.de/dip21/btd/16/099/1609901.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</p>	a

<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"> <li>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).</li> <li>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.</li> <li>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.</li> <li>d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  Prior-year expenditure for 2007 data is presented for all expenditure classifications (functional, economic and administrative) and for the individual programs in the executive's budget proposal (pp. 111 et seqq.). The budget can be accessed on the Internet at:  <a href="http://dip21.bundestag.de/dip21/btd/16/099/1609900.pdf">http://dip21.bundestag.de/dip21/btd/16/099/1609900.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</p>	<p>a</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> <ol style="list-style-type: none"> <li>Two years prior to the budget year (BY-2).</li> <li>Three years prior to the budget year (BY-3).</li> <li>Before BY-3.</li> <li>No actual data for all expenditures are presented in the budget or supporting budget documentation.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Every single expenditure contains information about the actual outcome of the same expenditure in BY-2. See the Executive's Budget Proposal for the year 2009, entitled "Entwurf eines Gesetzes über die Feststellung des Bundeshaushaltsplans für das Haushaltsjahr 2009 (Haushaltsgesetz 2009), Regierungsentwurf zum Bundeshaushalt 2009," pp. 111 et seqq. The budget can be accessed on the Internet at: <a href="http://dip21.bundestag.de/dip21/btd/16/099/1609900.pdf">http://dip21.bundestag.de/dip21/btd/16/099/1609900.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</p>	a
<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> <ol style="list-style-type: none"> <li>Yes, prior-year data are always adjusted to be comparable to the budget year data.</li> <li>Yes, in most cases, prior-year data are adjusted to be comparable.</li> <li>Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist.</li> <li>No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> If the data of a budget item is not comparable to prior year(s), the budget contains a comment, in which the reasons for this incompatibility are explained. The numbers though are not adjusted.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</p>	d

<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> <ol style="list-style-type: none"> <li>All tax revenues are identified individually for BY-1.</li> <li>Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually.</li> <li>Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually.</li> <li>No tax revenues are identified individually for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> The "Finanzbericht" contains detailed information about the composition of tax revenue (Table 10, p. 260, targeted values). For more information, refer to the medium term finance plan (Finanzplan), entitled "Finanzplan des Bundes 2008-2012," which contains estimations of tax revenues for the years 2008 to 2012. The plan can be accessed on the Internet at: <a href="http://dip21.bundestag.de/dip21/btd/16/099/1609901.pdf">http://dip21.bundestag.de/dip21/btd/16/099/1609901.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</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> <ol style="list-style-type: none"> <li>All non-tax revenues are identified individually for BY-1.</li> <li>Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually.</li> <li>Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually.</li> <li>No non-tax revenues are identified individually for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> The "Finanzbericht" also contains detailed information about the composition of non-tax revenue (Table 6, p. 235, targeted values).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</p>	a



<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> <ul style="list-style-type: none"> <li>a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections.</li> <li>b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections.</li> <li>c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections.</li> <li>d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The BY-1 estimates are identical to those in the budget year; obviously they are not updated.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s response.</p>	<p>d</p>
<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> <ul style="list-style-type: none"> <li>a. Yes, such prior-year estimates of aggregate revenue are presented.</li> <li>b. No, such prior-year estimates of aggregate revenue are not presented.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The “Finanzbericht 2009” contains data considering the aggregate level of revenue as well as their composition going back as far as 1952 (Table 6, pp. 230-235).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s response.</p>	<p>a</p>

<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"> <li>a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).</li> <li>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.</li> <li>c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue.</li> <li>d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The “Finanzbericht 2009” contains data considering the aggregate level of revenue as well as their composition going back as far as 1952 (Table 6, pp. 230-235).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s response.</p>	a
<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"> <li>a. Two years prior to the budget year (BY-2).</li> <li>b. Three years prior to the budget year (BY-3).</li> <li>c. Before BY-3.</li> <li>d. No actual data for all revenues are presented in the budget or supporting budget documentation.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The “Finanzbericht 2009” contains actual outcome data for 2007 (Table 6, p. 235).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s response.</p>	a

<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"> <li>Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year.</li> <li>Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded.</li> <li>Yes, but only information on the level of debt is presented.</li> <li>No, information related to the government debt for BY-1 is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> The medium term finance plan ("Finanzplan 2008-2012") presents information on the level of the government debt for BY-1 (p. 6). The "Finanzbericht 2009" contains extensive information about the debt for BY-2, but not for BY-1 (pp. 332 et seq.).</p> <p><b><u>Researcher Response to this Question was "c"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "a." As the budget 2009 and supporting documents are released within 2008 it is impossible to present data on the composition of debt at December 31. Hence, the latest available end year figure is 2007 which is reported. Moreover, detailed information on the debt structure is published in every monthly report of the ministry of finance (available on the Internet).</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "c" to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>C</p>
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<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"> <li>Two years prior to the budget year (BY-2).</li> <li>Three years prior to the budget year (BY-3).</li> <li>Before BY-3.</li> <li>No actual data for government debt are presented in the budget or supporting budget documentation.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> The "Finanzbericht 2009" contains actual outcome data for 2007 (see "Finanzbericht 2008," Overview 3, pp. 332-335).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</p>	a
<b>Comprehensiveness</b>	
<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"> <li>Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on extra-budgetary funds is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> Social security insurances are set up as voluminous extra-budgetary funds. They are partially financed by tax grants. If this is the case, these grants are fully kept record of within the budget documents (e.g. the tax grant in the budget 2007 for the pension system amounts to almost 80 bn €, see "Finanzbericht 2009," p. 90).</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</p>	a

<p>36. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on intergovernmental transfers is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The “Finanzbericht 2009” contains a chapter (chapter 5, pp. 141-178), which deals with the financial linkages between the Federal Government (“Bund”), the federal states (“Länder”) and the municipalities (“Gemeinden”).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s response.</p>	<p>a</p>
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37. Does the executive's budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?

- 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).

Citation:

The budget contains some information about transfers to public corporations. Detailed information is provided in a report. The latest report, entitled "Bundesbeteiligungsbericht 2008" can be accessed on the Internet at:

[http://www.bundesfinanzministerium.de/nr\\_3974/DE/BMF\\_\\_Startseite/Service/Downloads/Abt\\_\\_VIII/Beteiligungsbericht\\_202008\\_20kle,templateId=raw,property=publicationFile.pdf](http://www.bundesfinanzministerium.de/nr_3974/DE/BMF__Startseite/Service/Downloads/Abt__VIII/Beteiligungsbericht_202008_20kle,templateId=raw,property=publicationFile.pdf)

Comment:

**Researcher Response to this Question was "c"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** There is extensive information on public corporations in the "Haushalts- und Vermögensrechnung des Bundes," see:

[http://www.kkr.bund.de/nr\\_216444/DE/Dienststelle/Rechnungslegung/Haushalts-20und-20Verm-C3-B6gensrechnung-20des-20Bundes/Haushalts-20und-20Verm-C3-B6gensrechnung-20des-20Bundes\\_node.html?\\_nnn=tr ue](http://www.kkr.bund.de/nr_216444/DE/Dienststelle/Rechnungslegung/Haushalts-20und-20Verm-C3-B6gensrechnung-20des-20Bundes/Haushalts-20und-20Verm-C3-B6gensrechnung-20des-20Bundes_node.html?_nnn=tr ue)

**Researcher Response:** I chose my answer because the document "Haushalts- und Vermögensrechnung des Bundes" acts as a year-end-report and has nothing to do with the budget proposal for the next year. This is the reason why we do not consider it as supporting document three (see also OBI questionnaire 2008).

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

C

<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"> <li>a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on quasi-fiscal activities is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Some information is presented on quasi-fiscal activities, e.g. the support for financial institutions which are publicly owned are listed (p. 107 of the executive ’s budget proposal). Nonetheless, there is no systematic presentation of quasi-fiscal activities.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s response.</p>	<p>C</p>
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39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?

- 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).

Citation:

The "Finanzbericht" contains information about the financial assets held by the government (table 8.1, p. 326). A listing is presented, but neither there is a discussion of its purposes nor of their market value.

Comment:

The government publishes an annual report containing all direct and indirect government equity holdings and extra-budgetary funds. Nonetheless, the report does not belong to the budget documents. The latest report, entitled "Bundesbeteiligungsbericht 2008" can be accessed on the Internet at:

[http://www.bundesfinanzministerium.de/nn\\_3974/DE/BMF\\_\\_Startseite/Service/Downloads/Abt\\_\\_VIII/Beteiligungsbericht\\_202008\\_20kle,templateId=raw,property=publicationFile.pdf](http://www.bundesfinanzministerium.de/nn_3974/DE/BMF__Startseite/Service/Downloads/Abt__VIII/Beteiligungsbericht_202008_20kle,templateId=raw,property=publicationFile.pdf)

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** There is extensive information on financial assets in the "Haushalts- und Vermögensrechnung des Bundes," see question 37.

**Researcher Response:** I chose my answer because the document "Haushalts- und Vermögensrechnung des Bundes" acts as a year-end-report and has nothing to do with the budget proposal for the next year. This is the reason why we do not consider it as supporting document three (see also OBI questionnaire 2008).

C



<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"> <li>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.</li> <li>b. Yes, information is presented, highlighting key information, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on non-financial assets is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> See citation Question 39.</p> <p><u>Comment:</u> See comment on Question 39.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> There is extensive information on non-financial assets in the "Haushalts- und Vermögensrechnung des Bundes," see question 37.</p>	<p>C</p>
<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"> <li>a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on expenditure arrears is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> Expenditure arrears do not represent a significant problem in Germany.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</p>	<p>e</p>

<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"> <li>a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on contingent liabilities is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The “Finanzbericht” contains extensive information on contingent liabilities, including both a narrative discussion as well as quantitative figures (Overview 4, pp. 336 et seqq.). Furthermore the availment in previous years is presented.</p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “a”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “c.” As the current financial crisis has shown, contingent liabilities in the public banking sector were largely unaccounted for.</p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s response.</p> <p><b><u>Researcher Response:</u></b> We chose to change our answer to “c” in agreement with Peer Reviewer Two. We found the argument of the peer reviewer a good point. The answer depends on the fact if you want to include problems concerning the financial crisis or if you want to factor it out.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose the original answer “a” for matters of consistency. It is difficult for any government to predict and prepare for any crisis of such scale. In the German case – and for the national/federal budget – support for failing banks (and other industries) was for private businesses (not publicly-owned).</p>	<p>a</p>
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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> <ol style="list-style-type: none"> <li>Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key future liabilities, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on future liabilities is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> The medium term finance plan ("Finanzplan") contains detailed information about the future expenditures with regard to civil service pensions up to the year 2050 (Table 13, pp. 71). The plan can be found on the Internet at: <a href="http://dip21.bundestag.de/dip21/btd/16/099/1609901.pdf">http://dip21.bundestag.de/dip21/btd/16/099/1609901.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was "a"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be "c." For example, future liabilities related to environmental risks are not accounted for.</p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</p> <p><b><u>Researcher Response:</u></b> I chose answer "a" because for the sake of consistency, environmental factors should be excluded.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "a" to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>a</p>
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<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"> <li>a. All sources of donor assistance are identified individually.</li> <li>b. At least two-thirds of, but not all, sources of donor assistance, are identified individually.</li> <li>c. Less than two-thirds of sources of donor assistance are identified individually.</li> <li>d. No sources of donor assistance are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> Germany does not receive any donor assistance. On the contrary, it is a donor country to a large extent and contributes to quite a number of inter- und supranational organizations. The total sum of contributions is reported in the budget.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s response.</p>	<p>e</p>
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45. Does the executive's budget or any supporting budget documentation present information for at least the budget year on tax expenditures?

- 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).

Citation:

Tax expenditures are not discussed systematically within the budget documents. Nevertheless, the budget contains some information about twenty voluminous tax expenditures (see pp. 105-106), which amount to roughly 80 percent of total revenue losses due to tax expenditures. The budget can be accessed on the Internet at:

<http://dip21.bundestag.de/dip21/btd/16/099/1609900.pdf>

b

Comment:

Moreover, the Ministry of Finance publishes a report on Subsidies including tax expenditures ("Subventionsbericht"). This report does not belong to the budget documents, but it is publically available and subject to lively debates. The latest report (for 2005-2008) can be accessed on the Internet at:

[http://www.bundesfinanzministerium.de/nr\\_17844/DE/BMF\\_\\_Startseite/Service/Broschueren\\_\\_Bestellservice/Finanz\\_\\_und\\_\\_Wirtschaftspolitik/40200,templateId=raw,property=publicationFile.pdf](http://www.bundesfinanzministerium.de/nr_17844/DE/BMF__Startseite/Service/Broschueren__Bestellservice/Finanz__und__Wirtschaftspolitik/40200,templateId=raw,property=publicationFile.pdf)

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's response.

<p>46. Does the executive's budget or any supporting budget documentation identify all earmarked revenues?</p> <ul style="list-style-type: none"> <li>a. All earmarked revenues are identified individually.</li> <li>b. At least two-thirds of, but not all, earmarked revenues are identified individually.</li> <li>c. Less than two-thirds of earmarked revenues are identified individually.</li> <li>d. No earmarked revenues are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Earmarked revenues and the expenditures, to which they are assigned, have to be identified within the budget (Article 17, Section 3, BHO). The wording of the law can be accessed on the Internet at: <a href="http://www.gesetze-im-Internet.de/bho/BJNR012840969.html">http://www.gesetze-im-Internet.de/bho/BJNR012840969.html</a></p> <p><u>Comment:</u> For instance, "Ausgleichszahlungen nach dem Gesetz über den Abbau der Fehlsubventionierung im Wohnungswesen" (800,000 € in 2009 (estimated)), "Deutsche Künstlerhilfe" (2,100,000 € in 2009 (estimated)). But earmarks revenues are not aggregated.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</p>	a
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<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"> <li>a. One percent or less of expenditure is dedicated to secret items.</li> <li>b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items.</li> <li>c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items.</li> <li>d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u>  There are mainly three organisations that receive payments according to the budget: the intelligence service ("Bundesnachrichtendienst BND," 460.77 Mio. € in 2009), the Federal Office for the Protection of the Constitution ("Bundesamt für Verfassungsschutz," 181.8 Mio € in 2009) and the Military Counter-Intelligence Service ("Militärischer Abschirmdienst MAD," 72 Mio. € in 2006). Moreover, the Ministry of Foreign Affairs does some spending on secret items (1.1 bn €). These expenditures add up to 1.8 bn € which is 0.6 percent of total expenditures (288.4 bn €).</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</p>	<p>a</p>
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<b>The Budget Narrative &amp; Performance Monitoring</b>	
<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> <ol style="list-style-type: none"> <li>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.</li> <li>b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the link between the budget and the government's stated policy goals is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> The medium term finance plan (Finanzplan) makes clear right from the start, what the main policy goals of the government are and how they are implemented by several measures (pp.6 et seqq.). The narrative discussion follows (pp. 9-41) functional categorization. The plan can be accessed on the Internet at: <a href="http://dip21.bundestag.de/dip21/btd/16/099/1609901.pdf">http://dip21.bundestag.de/dip21/btd/16/099/1609901.pdf</a></p> <p><u>Comment:</u> There is a lack of systematically edited quantitative analysis in this context.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</p>	b



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)?
- 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.
  - Yes, information is presented, highlighting the major policy goals, but some details are excluded.
  - Yes, some information is presented, but it lacks important details.
  - No, information on the link between the budget and the government's stated policy goals over a multi-year period is not presented.
  - Not applicable/other (please comment).

Citation:

The actual budget and its measures are imbedded into a medium term finance plan. A multi-year period is also discussed (compare comment on question 48) with respect to major policy goals, but not in detail (see pp. 6). For instance, the proposed budget goes along with the medium-term policy goal to reduce new indebtedness and to promote sustainable economic growth (p. 6). The plan can be accessed on the Internet at: <http://dip21.bundestag.de/dip21/btd/16/099/1609901.pdf>

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's response.

b

<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"> <li>a. Non-financial data are presented for all programs.</li> <li>b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures.</li> <li>c. Non-financial data are presented for programs representing less than two-thirds of expenditure.</li> <li>d. No non-financial data are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> There is no non-financial data presented, apart from the development of unemployment figures over time in a very general context.</p> <p><b><u>Researcher Response to this Question was "d"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "c." Some non-financial data are presented in the Finanzbericht 2009, for example, p. 22.</p> <p><b><u>Researcher Response:</u></b> I chose to change my answer to "c" in agreement with the Government.</p> <p><b><u>IBP Comment:</u></b> Based on a review of comments, IBP editors chose answer "c."</p>	<p>C</p>
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<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ul style="list-style-type: none"> <li>a. The non-financial data are very useful for assessing program performance.</li> <li>b. The non-financial data are mostly useful for assessing program performance.</li> <li>c. The non-financial data are somewhat useful for assessing program performance.</li> <li>d. No non-financial data are provided or they are not useful for assessing program performance.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> See Question 50.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s response.</p>	d
<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"> <li>a. Performance indicators are presented for all programs.</li> <li>b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures.</li> <li>c. Performance indicators are presented for programs representing less than two-thirds of expenditures.</li> <li>d. No performance indicators are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> See Question 50.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s response.</p>	d

<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"> <li>a. All performance indicators are well designed.</li> <li>b. Most performance indicators are well designed.</li> <li>c. Some performance indicators are well designed, but most are not.</li> <li>d. No programs have performance indicators, or they are not well designed.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> See Question 50.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s response.</p>	d
<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"> <li>a. All performance indicators are used in conjunction with performance targets.</li> <li>b. Most performance indicators are used in conjunction with performance targets.</li> <li>c. Some performance indicators are used in conjunction with performance targets, but most are not.</li> <li>d. No performance indicators are used in conjunction with performance targets.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> See Question 50.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s response.</p>	d

<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"> <li>a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on policies intended to alleviate poverty is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u>  The Government publishes a report on poverty and richness in Germany in a three-year cycle. Nevertheless, this report does not belong to the budget documents. The latest report can be accessed at:  <a href="http://www.bmas.de/coremedia/generator/900/property=pdf/lebenslage_n__in__deutschland__de__847.pdf">http://www.bmas.de/coremedia/generator/900/property=pdf/lebenslage_n__in__deutschland__de__847.pdf</a></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s response.</p>	<p>d</p>
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<b>Additional Key Information for Budget Analysis &amp; Monitoring</b>	
<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"> <li>a. Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u>  Information about taxes are given on the homepage of the Ministry of Finance (<a href="http://www.bundesfinanzministerium.de">www.bundesfinanzministerium.de</a>). However, this information is not easy to find and requires the user to search for a specific tax to find more information about it. There is no informative overview about all taxes and other revenue sources. The publication of a booklet on German taxes called "Steuern von A bis Z" which was released in former times has been discontinued. Moreover, detailed information about taxes can be found in the taxation laws.</p> <p><b><u>Researcher Response to this Question was "b"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be "c." Germany's tax code is very complicated and information about tax exemptions is generally not available.</p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's original answer "b," which the IBP modified for consistency purposes.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "c" to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>C</p>

57. Does the executive make available to the public an analysis of the distribution of the tax burden?

- a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded.
- c. Yes, some analysis is presented, but it lacks important details.
- d. No analysis on the distribution of the tax burden is presented.
- e. Not applicable/other (please comment).

Citation:

Tax burden issues are not subject to periodical analysis. Nonetheless, data on the burden of income taxation has been analyzed repeatedly by the ministry of finance. The Ministry of Labor and Social Affairs published a one-time study on the relation between tax burden and income distribution:

[http://www.bmas.de/coremedia/generator/27422/property=pdf/a367\\_\\_forschungsjekt.pdf](http://www.bmas.de/coremedia/generator/27422/property=pdf/a367__forschungsjekt.pdf). See the summary on pp. 119.

Comment:

**Researcher Response to this Question was "a"**

**Peer Reviewer One Comment:** A more appropriate response to this question would be "c." Refer to the explanation given in the citation "the tax burden issue is not subject to periodical analysis."

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes.

**Researcher Response:** I chose answer "a" because such a report has been published (as indicated above) and from my point of view the question is not about annual publication.

**IBP Comment:** IBP editors chose answer "b" because also the cited report by the Minister of Labour and Social Affairs does not present a comprehensive overview of the whole tax burden. To receive an "a," the relevant report should be performed annually and be attached to the main budget documents.

b

<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"> <li>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.</li> <li>b. Yes, information is presented, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on conditions associated with IFI assistance is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> Germany does not receive payments from IFI.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s response.</p>	e
<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"> <li>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.</li> <li>b. Yes, information is presented, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on conditions associated with donor country assistance is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> See Question 58.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s response.</p>	e



60. Does the executive make available to the public a summary that describes the budget and its proposals?

- 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).

Citation:

The Minister of Finance delivers an address to the parliament, in which he comments on the crucial topics of the budget. Moreover, the Ministry of Finance publishes a summary of the budget, which is available on the Internet. See for the latest summary:

[http://www.bundesfinanzministerium.de/nn\\_84132/DE/BMF\\_\\_Startseite/Aktuelles/Monatsbericht\\_\\_des\\_\\_BMF/2009/08/analysen-und-berichte/b01-Halbjahresbericht-Bundeshaushalt-2009/Halbjahresbericht-Bundeshaushalt-2009.html](http://www.bundesfinanzministerium.de/nn_84132/DE/BMF__Startseite/Aktuelles/Monatsbericht__des__BMF/2009/08/analysen-und-berichte/b01-Halbjahresbericht-Bundeshaushalt-2009/Halbjahresbericht-Bundeshaushalt-2009.html)

Comment:

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." The summary is very informative.

**Researcher Response:** I chose my answer because the executive summary is informative, but could be more extensive.

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

b

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?

- 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).

Citation:

Comment:

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "b." The "Soll-Bericht" [debit report] for instance is not very technical and at least "somewhat informative." See:

[http://www.bundesfinanzministerium.de/nn\\_4314/DE/BMF\\_Startseite/Aktuelle\\_s/Monatsbericht\\_des\\_BMF/2009/04/analysen-und-berichte/b01-sollbericht2009/sollbericht2009.html?nn=true](http://www.bundesfinanzministerium.de/nn_4314/DE/BMF_Startseite/Aktuelle_s/Monatsbericht_des_BMF/2009/04/analysen-und-berichte/b01-sollbericht2009/sollbericht2009.html?nn=true)

**Researcher Response:** I chose answer "d" because citizens should be able to make suggestions concerning the federal budget or at least, a report should be published helping the citizens to understand what concrete effects the budget has on their personal situation. This is not the case in the "Soll Bericht" so that we do not consider it as citizens' budget.

**IBP Comment:** IBP editors agree with answer "d" because a Citizens Budget should also be promoted as such. However, the "Soll-Bericht" is indeed a very useful document that could possibly be labeled Citizens Budget. If it were accepted as such it could be labeled "a" because it has all relevant information included.

d

<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> <ul style="list-style-type: none"> <li>a. Yes, thorough definitions of budget terms are provided.</li> <li>b. Yes, definitions are provided, but some details are excluded.</li> <li>c. Yes, some definitions are provided, but it lacks important details.</li> <li>d. No, definitions are not provided.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  The Ministry of Finance published a detailed handbook, entitled "Das System der Öffentlichen Haushalte," that explains budget terms and the procedural method of budget planning. The paper is publically available on the Internet at:  <a href="http://www.bundesfinanzministerium.de/nr_54338/DE/BMF__Startseite/Service/Downloads/Abt__II/001,templateId=raw,property=publicationFile.pdf">http://www.bundesfinanzministerium.de/nr_54338/DE/BMF__Startseite/Service/Downloads/Abt__II/001,templateId=raw,property=publicationFile.pdf</a>  (English version)</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</p>	<p>a</p>
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63. Do citizens have the right *in law* to access government information, including budget information?
- 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).

Citation:

Every single budget is passed in the shape of a law. Therefore, it can be obtained by everyone. Furthermore transparency can be derived by the Basic Constitutional Law (Grundgesetz, Art. 20 Abs. 3, "Rechtsstaatsprinzip"). The Basic Constitutional Law can be seen on the Internet at: <http://dejure.org/gesetze/GG>.

Every citizen has the right to receive official information of every Federal authority (compare §1(1) of "Gesetz zur Regelung des Zugangs zu Informationen des Bundes"). It can be seen on the Internet at: [http://www.gesetze-im-Internet.de/ifg/\\_\\_\\_1.html](http://www.gesetze-im-Internet.de/ifg/___1.html).

Comment:

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:** A more appropriate response to this question would be "a." Apart from being in law, all information can also be obtained in practice.

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." The right has been codified into law and every citizen is able to obtain very extensive government information on the Internet, including a huge number of detailed reports on various topics (e.g. reports on subsidies, agriculture, environment, research, social issues etc.).

**Researcher Response:** I chose to change my answer to "a" because neither the peer reviewers nor the government report of any shortcomings. However, as mentioned in the questionnaire 2008, it can be difficult to obtain information in practice. For instance, concerning the "Informationsfreiheitsgesetz" (freedom of information law) high fees have to be paid (see <http://www.gesetze-im-Internet.de/ifggebv/BJNR000600006.html>). (This act grants every citizen free access to all kinds of government information unless deemed classified or conflicting with privacy.)

**IBP Comment:** IBP editors chose answer "b" because the relatively high fees (up to 500 Euro) are inadequate and there is not yet a culture for openness and easy access to information.

b

<p>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)?</p> <ul style="list-style-type: none"> <li>a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence.</li> <li>b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures.</li> <li>c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures.</li> <li>d. In practice, no highly disaggregated expenditure information is available.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The budget itself contains highly disaggregated information about all programs (the budget spans some 3000 pages). Moreover every ministry reports about special programs in its field of responsibility.</p> <p><u>Comment:</u> For instance the programmes "Erfolgsfaktor Familie" and "Perspektive Wiedereinstieg" of the Federal Ministry for Family Affairs, Senior Citizens, Women and Youth which are quoted in the report on families (Familienreport 2009) are not included in the budget itself. The report is publically available on the Internet at: <a href="http://www.bmfsfj.de/bmfsfj/generator/RedaktionBMFSFJ/Broschuerenstelle/Pdf-Anlagen/familienreport,property=pdf,bereich=bmfsfj,sprache=de,rwb=true.pdf">http://www.bmfsfj.de/bmfsfj/generator/RedaktionBMFSFJ/Broschuerenstelle/Pdf-Anlagen/familienreport,property=pdf,bereich=bmfsfj,sprache=de,rwb=true.pdf</a></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</p>	<p>a</p>
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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?

- 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).

Citation:

Comment:

Although the budget contains only very limited non-financial information, some ministries and agencies provide data related to non-financial issues. See for instance, reports on subsidies (Subventionsbericht), research (Forschungsbericht) and agriculture (Agrarbericht). For instance, the report on subsidies for the years 2005 to 2008 is publically available on the Internet at:

[http://www.bundesfinanzministerium.de/nn\\_4310/DE/BMF\\_\\_Startseite/Service/Broschueren\\_\\_Bestellservice/Finanz\\_\\_und\\_\\_Wirtschaftspolitik/40200,templateId=raw,property=publicationFile.pdf](http://www.bundesfinanzministerium.de/nn_4310/DE/BMF__Startseite/Service/Broschueren__Bestellservice/Finanz__und__Wirtschaftspolitik/40200,templateId=raw,property=publicationFile.pdf)

But they do not sum up to more a third of expenditures. Expenditures in favor of social insurance systems and German armed forces cover already about two-thirds of overall expenditures.

**Researcher Response to this Question was "c"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "b." There are many detailed reports covering more than two-thirds of expenditures. See the reports mentioned above and especially the "Sozialbericht": [http://www.bmas.de/portal/33916/property=pdf/a101-09\\_sozialbericht\\_2009.pdf](http://www.bmas.de/portal/33916/property=pdf/a101-09_sozialbericht_2009.pdf)

**Researcher Response:** I chose to change my answer to "b" because as I understand the question is about non-financial information like number of beneficiaries etc. The "Sozialbericht" does not focus on expenditures but give a broad overview about measures like job-creating measures and their beneficiaries.

**IBP Comment:** Based on a review of comments, IBP editors chose answer "b."

b

## **Section Three: The Budget Process**

<b>The Budget Process</b>	
<b>Executive's Formulation of the Budget</b>	
<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"> <li>a. The release date is set in permanent law.</li> <li>b. The executive announces the release date at least two months in advance.</li> <li>c. The executive announces the release date less than two months but more than two weeks in advance.</li> <li>d. The executive announces the release date two weeks or less before the release, or makes no announcement.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  The release date is not codified by law exactly, it says that the budget is to be set up before the fiscal year begins, usually in September of the preceding year (BHO, "Bundehaushaltsordnung," § 30). The wording of the law can be seen on the Internet at: <a href="http://www.gesetze-im-Internet.de/bho/BJNR012840969.html">http://www.gesetze-im-Internet.de/bho/BJNR012840969.html</a>.  The timetable for the budget consultation and the budget's release date is presented in the September issue of the Monthly Report of the Federal Ministry of Finance (see p. 29). The report can be found on the Internet at:  <a href="http://www.bundesfinanzministerium.de/nr_17844/DE/BMF__Startseite/Aktuelles/Monatsbericht__des__BMF/2008/09/080918agmb012,templateId=raw,property=publicationFile.pdf">http://www.bundesfinanzministerium.de/nr_17844/DE/BMF__Startseite/Aktuelles/Monatsbericht__des__BMF/2008/09/080918agmb012,templateId=raw,property=publicationFile.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</p>	b



<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> <p>a. Yes, a detailed timetable is released to the public.  b. Yes, a timetable is released, but some details are excluded.  c. Yes, a timetable is released, but it lacks important details.  d. No, a timetable is not issued to the public.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u>  A detailed timetable considering the schedule of the individual steps of preparation of the executive's budget proposal is published by the Ministry of Finance more than six months before the budget is enacted in the in-year reports. For example the in-year report of May 2009, entitled "Monatsbericht des BMF, Mai 2009," Table on p. 34. The report can be found on the Internet at:  <a href="http://www.bundesfinanzministerium.de/nn_17844/DE/BMF__Startseite/Aktuelles/Monatsbericht__des__BMF/2009/05/inhalt/mobe__dokument__gesamt,templateId=raw,property=publicationFile.pdf">http://www.bundesfinanzministerium.de/nn_17844/DE/BMF__Startseite/Aktuelles/Monatsbericht__des__BMF/2009/05/inhalt/mobe__dokument__gesamt,templateId=raw,property=publicationFile.pdf</a>.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</p>	a
<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <p>a. The executive adheres to the dates in its timetable.  b. The executive adheres to most of the key dates in its timetable.  c. The executive has difficulty adhering to most of the dates in its timetable.  d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  Usually the executive adhere to its timetable. However, an exception can be raised by early elections, which actually happened in 2005.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</p>	a

69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

- a. Yes, the executive holds extensive consultations with a wide range of legislators.
- b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.
- c. Yes, the executive holds very limited consultations, involving only a few members of the legislature.
- d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process.
- e. Not applicable/other (please comment).

Citation:

The executive's budget proposal is discussed in parliament twice ("1. und 2. Lesung im Bundestag"). Moreover, it is discussed within the budget committee.

Comment:

**Researcher Response to this Question was "a"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be "d." Budgetary priorities are discussed with party leaders during the preparation, but these are not necessarily members of the legislature.

**Government Comment:** Government did not dispute researcher's response.

**Researcher Response:** I chose my answer because each ministry invites the rapporteurs of all parliamentary groups to consultations.

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

a

70. Does the executive hold consultations with the public as part of its process of determining budget priorities?

- a. Yes, the executive holds extensive consultations with a wide range of constituencies.
- b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded.
- c. Yes, the executive holds very limited consultations, involving only a few constituencies.
- d. No, the executive does not typically consult with the public as part of the budget preparation process.
- e. Not applicable/other (please comment).

Citation:

Comment:

The executive holds consultations with a wide range of constituencies (NGOs, trade unions, employer associations) throughout the year and - among other issues- budget priorities are usually discussed intensively. As an example, The press release about a hearing of the committee of labor and social affairs (Ausschuss für Arbeit und Soziales) on 15 June 2009 can be accessed on the Internet at: [http://www.bundestag.de/presse/pressemitteilungen/2009/pm\\_090609.html](http://www.bundestag.de/presse/pressemitteilungen/2009/pm_090609.html). Nonetheless there is no obligation for the government to do so, let alone a legal requirement.

a

**Researcher Response to this Question was "c"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." As the budget process did not change the same arguments apply as in the year 2007 where IBP editors chose "a."

**Researcher Response:** The answer should be "a" because the Government is right, consultations are held and they are quite broad.

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

<p>71. When does the executive release a pre-budget statement to the public?</p> <ul style="list-style-type: none"> <li>a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year.</li> <li>b. 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.</li> <li>c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year.</li> <li>d. The executive does not release a pre-budget statement.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s response.</p>	<p>d</p>
<p>72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s response.</p>	<p>d</p>

<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> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s response.</p>	d
<b>Legislative Approval of the Budget</b>	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ul style="list-style-type: none"> <li>a. The legislature receives the budget at least three months before the start of the budget year.</li> <li>b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year.</li> <li>c. The legislature receives the budget less than six weeks before the start of the budget year.</li> <li>d. The legislature does not receive the budget before the start of the budget year.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Usually the executive's budget proposal is assigned to the parliament in August of BY-1.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s response.</p>	a

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?
- 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).

Citation:

Comment:

According to

<http://www.bundestag.de/bundestag/ausschuesse/a08/anhoerungen/index.html>, there have been no specific hearings on the macroeconomic framework of the 2009 budget proposal (or indeed any budget) in the previous legislative term 2005-2009.

C

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." As the process did not change the same arguments apply as in the year 2007 questionnaire. Therefore "a" is the appropriate answer.

**Researcher Response:** I chose to change my answer to "c" because this is a middle ground and there seem to be hearings on the fiscal framework. On one hand, the Government seems to be right. But if you compare the indicated link there is no evidence of public hearings for the budget year 2009.

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

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?

- 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).

Citation:

Comment:

The meetings of the budget committee or other committees concerning individual budget items („Einzelpläne“) are non-public (see for instance the agenda for the budget committee with the indication of public/ non public meetings).

<http://www.bundestag.de/bundestag/ausschuesse/a08/tagesordnungen/archiv/index.html>. „Einzelpläne“ are discussed, for instance, in the meeting of the 15 and 16 October 2008. See also

<http://www.bundestag.de/bundestag/ausschuesse/a08/anhoerungen/index.htm>, concerning public hearings of the budget committee.

d

**Researcher Response to this Question was “d”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “a.” See comment on question 75.

**IBP Comment:** IBP editors chose answer “d” because the indicated link does not provide any evidence of public hearings for the budget year 2009.

<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"><li>a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard.</li><li>b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard.</li><li>c. Yes, a limited number of hearings are held in which testimony from the public is heard.</li><li>d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard.</li><li>e. Not applicable/other (please comment).</li></ul> <p><u>Citation:</u></p> <p><u>Comment:</u> See comment on question 76.</p> <p><b><u>Researcher Response to this Question was "d"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "a." See comment on question 75.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "d" because the indicated link does not provide any evidence of public hearings for the budget year 2009.</p>	<p>d</p>
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<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"> <li>a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings.</li> <li>b. Yes, the committees release reports, but some details are excluded.</li> <li>c. Yes, the committees release reports, but they are not very informative.</li> <li>d. No, the committees do not release reports or do not hold public hearings.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Public hearings have to be recorded. For instance, the committee for financial affairs ("Finanzausschuss") held a hearing about the proposal for a law of the stabilization of the financial markets on 16 March 2009. The protocol can be seen on the Internet at: <a href="http://www.bundestag.de/bundestag/ausschuesse/a07/anhoerungen/2009/120/120-16_03_09-FMStabErgG.pdf">http://www.bundestag.de/bundestag/ausschuesse/a07/anhoerungen/2009/120/120-16_03_09-FMStabErgG.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was "a"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be "e." Such public hearings are not being held.</p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</p> <p><b><u>Researcher Response:</u></b> I chose my answer because the evidence cited shows that such meetings are held.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose to maintain answer "a," in light of researcher comment.</p>	<p>a</p>
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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>  To guarantee the protection of secret information, these items are discussed in a board of the budget committee called "Vertrauensgremium" (according to BHO, §10a). The wording of the law can be seen on the Internet at: <a href="http://www.gesetze-im-Internet.de/bho/___10a.html">http://www.gesetze-im-Internet.de/bho/___10a.html</a>.  Due to the secrecy of these subjects, no further evidence can be provided.</p> <p><u>Comment:</u>  Moreover, the German Federal Court of Auditors ("Bundesrechnungshof") examines these expenditures.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</p>	<p>a</p>
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<p>80. Does the legislature have authority <i>in law</i> to amend the budget presented by the executive?</p> <ul style="list-style-type: none"> <li>a. Yes, the legislature has unlimited authority <i>in law</i> to amend the budget.</li> <li>b. Yes, the legislature has authority <i>in law</i> to amend the budget, with some limitations.</li> <li>c. Yes, the legislature has authority <i>in law</i> to amend the budget, but its authority is very limited.</li> <li>d. No, the legislature does not have any authority <i>in law</i> to amend the budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> As mentioned above, the budget is a law in itself and every law has to pass the legislature ("Bundestag"). Amendments are mediated by the budget committee, whose members are also members of the parliament.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</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"> <li>a. The approved budget includes program-level detail.</li> <li>b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs).</li> <li>c. The approved budget includes only departmental totals.</li> <li>d. The approved budget includes less information than departmental totals or the approved budget is not released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  There is very detailed information about the disposition of funds within the ministerial budgets. These budgets are parts of the aggregate budget, which has to be approved by the legislature. Expenditures are generally broken down into number of separate expenses, which are explained in an elaborate way (pp. 111 et seqq.). The budget can be accessed on the Internet at:  <a href="http://dip21.bundestag.de/dip21/btd/16/099/1609900.pdf">http://dip21.bundestag.de/dip21/btd/16/099/1609900.pdf</a></p> <p><u>Comment:</u>  See Comment on Question 4 with regard to the definition of the term "program."</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</p>	<p>a</p>
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<b>Executive's Implementation of the Budget</b>	
<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"> <li>In-year reports on actual expenditure are released at least every month.</li> <li>In-year reports on actual expenditure are released at least every quarter.</li> <li>In-year reports on actual expenditure are released at least semi-annually.</li> <li>In-year reports on actual expenditure are not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> The monthly in-year reports of the Ministry of Finance ("Monatsberichte") contain data on actual expenditure regularly. For example, the in-year report of May 2009, entitled "Monatsbericht des BMF, Mai 2009," pp. 5-9. The report can be accessed on the Internet at: <a href="http://www.bundesfinanzministerium.de/nr_17844/DE/BMF__Startseite/Aktuelles/Monatsbericht__des__BMF/2009/05/inhalt/mobe__dokument__gesamt,templateId=raw,property=publicationFile.pdf">http://www.bundesfinanzministerium.de/nr_17844/DE/BMF__Startseite/Aktuelles/Monatsbericht__des__BMF/2009/05/inhalt/mobe__dokument__gesamt,templateId=raw,property=publicationFile.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</p>	a

<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"> <li>a. Yes, in-year reports cover all expenditures.</li> <li>b. Yes, in-year reports cover at least two-thirds, but not all, of expenditures.</li> <li>c. Yes, in-year reports cover less than two-thirds of expenditures.</li> <li>d. No in-year reports are released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  There are no exceptions to the rule that all expenditures are covered. For example the in-year report of May 2009, entitled "Monatsbericht des BMF, Mai 2009," Table on p. 6. The report can be accessed on the Internet at:  <a href="http://www.bundesfinanzministerium.de/nr_17844/DE/BMF__Startseite/Aktuelles/Monatsbericht__des__BMF/2009/05/inhalt/mobe__dokument__gesamt,templateId=raw,property=publicationFile.pdf">http://www.bundesfinanzministerium.de/nr_17844/DE/BMF__Startseite/Aktuelles/Monatsbericht__des__BMF/2009/05/inhalt/mobe__dokument__gesamt,templateId=raw,property=publicationFile.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</p>	<p>a</p>
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84. What is the most detail provided in the in-year reports on actual expenditures organized by *administrative unit*?

- 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).

Citation:

There are some details broken down from the department level. For example, the in-year report of May 2009 entitled "Monatsbericht des BMF, Mai 2009," p. 6. The report can be accessed on the Internet at: [http://www.bundesfinanzministerium.de/nn\\_17844/DE/BMF\\_\\_Startseite/Aktuelles/Monatsbericht\\_\\_des\\_\\_BMF/2009/05/inhalt/mobe\\_\\_dokument\\_\\_gesamt,templateId=raw,property=publicationFile.pdf](http://www.bundesfinanzministerium.de/nn_17844/DE/BMF__Startseite/Aktuelles/Monatsbericht__des__BMF/2009/05/inhalt/mobe__dokument__gesamt,templateId=raw,property=publicationFile.pdf)

Comment:

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "b." See comment on question 75 (and "Citation" above).

**Researcher Response:** I chose answer "d" because I could not find any given information strictly separated by administrative unit (ministry or agency). The data refer to fields of activities. On the other hand, in the 2008 questionnaire we chose answer "b." It depends on the definition.

**IBP Comment:** IBP editors chose answer "b" because the information by administrative unit (ministry) is indeed presented – but without program-level detail.

b

<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> <ul style="list-style-type: none"> <li>a. Yes, comparisons are made for all expenditures.</li> <li>b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures.</li> <li>c. Yes, but comparisons are made for less than two-thirds of expenditures.</li> <li>d. No, comparisons are not made, or no in-year reports are released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  There are comparisons with actual year-to-date expenditures with the original estimates in the in-year reports. For example the in-year report of May 2009, entitled "Monatsbericht des BMF, Mai 2009," pp. 6-9. The report can be found on the Internet at:  <a href="http://www.bundesfinanzministerium.de/nn_17844/DE/BMF__Startseite/Aktuelles/Monatsbericht__des__BMF/2009/05/inhalt/mobe__dokument__gesamt,templateId=raw,property=publicationFile.pdf">http://www.bundesfinanzministerium.de/nn_17844/DE/BMF__Startseite/Aktuelles/Monatsbericht__des__BMF/2009/05/inhalt/mobe__dokument__gesamt,templateId=raw,property=publicationFile.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</p>	<p>a</p>
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<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ul style="list-style-type: none"> <li>a. In-year reports on actual revenue collections by source of revenue are released at least every month.</li> <li>b. In-year reports on actual revenue collections are released at least every quarter.</li> <li>c. In-year reports on actual revenue collections are released at least semi-annually.</li> <li>d. In-year reports on actual revenue collections by source of revenue are not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  For example, the in-year report of May 2009 entitled "Monatsbericht des BMF, Mai 2009," pp. 10-14. The report can be found on the Internet at: <a href="http://www.bundesfinanzministerium.de/nn_17844/DE/BMF__Startseite/Aktuelles/Monatsbericht__des__BMF/2009/05/inhalt/mobe__dokument__gesamt,templateId=raw,property=publicationFile.pdf">http://www.bundesfinanzministerium.de/nn_17844/DE/BMF__Startseite/Aktuelles/Monatsbericht__des__BMF/2009/05/inhalt/mobe__dokument__gesamt,templateId=raw,property=publicationFile.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</p>	<p>a</p>
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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"> <li>a. In-year reports cover the actual revenue collections of all sources of revenue.</li> <li>b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue.</li> <li>c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources.</li> <li>d. In-year reports on actual revenue collections are not released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  For example, the in-year report of May 2009 entitled "Monatsbericht des BMF, Mai 2009," Table on p. 10. The report can be found on the Internet at:  <a href="http://www.bundesfinanzministerium.de/nn_17844/DE/BMF__Startseite/Aktuelles/Monatsbericht__des__BMF/2009/05/inhalt/mobe__dokument__gesamt,templateId=raw,property=publicationFile.pdf">http://www.bundesfinanzministerium.de/nn_17844/DE/BMF__Startseite/Aktuelles/Monatsbericht__des__BMF/2009/05/inhalt/mobe__dokument__gesamt,templateId=raw,property=publicationFile.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</p>	<p>a</p>
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<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> <ol style="list-style-type: none"> <li>a. Yes, comparisons are made for all revenue sources.</li> <li>b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources.</li> <li>c. Yes, but comparisons are made for less than two-thirds of revenue sources.</li> <li>d. No, comparisons are not made, or no in-year reports are released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  The in-year reports of the Ministry of Finance contain information about actual year-to-date revenue collection. The reports are available on the Internet. See e.g. the "Monatsbericht des BMF Mai 2009" (Table on p. 10) at:  <a href="http://www.bundesfinanzministerium.de/nr_17844/DE/BMF__Startseite/Aktuelles/Monatsbericht__des__BMF/2009/05/inhalt/mobe__dokument__gesamt,templateId=raw,property=publicationFile.pdf">http://www.bundesfinanzministerium.de/nr_17844/DE/BMF__Startseite/Aktuelles/Monatsbericht__des__BMF/2009/05/inhalt/mobe__dokument__gesamt,templateId=raw,property=publicationFile.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</p>	<p>a</p>
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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"> <li>a. Yes, in-year reports on actual borrowing are released at least every month.</li> <li>b. Yes, in-year reports on actual borrowing are released at least every quarter.</li> <li>c. Yes, in-year reports on actual borrowing are released at least semi-annually.</li> <li>d. No, in-year reports on actual borrowing are not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  The in-year reports of the Ministry of Finance contain information about actual borrowing. The reports are available on the Internet. See e.g. the "Monatsbericht des BMF Mai 2009" (p. 5 and p. 15 et seqq.) at:  <a href="http://www.bundesfinanzministerium.de/nn_17844/DE/BMF__Startseite/Aktuelles/Monatsbericht__des__BMF/2009/05/inhalt/mobe__dokument__gesamt,templateId=raw,property=publicationFile.pdf">http://www.bundesfinanzministerium.de/nn_17844/DE/BMF__Startseite/Aktuelles/Monatsbericht__des__BMF/2009/05/inhalt/mobe__dokument__gesamt,templateId=raw,property=publicationFile.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</p>	<p>a</p>
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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?

- 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).

Citation:

There is some information about the composition of government debt concerning the type of bonds issued. See e.g. the "Monatsbericht des BMF Mai 2009" (p. 15 et seqq.) at [http://www.bundesfinanzministerium.de/nn\\_79902/DE/BMF\\_\\_Startseite/Aktuelles/Monatsbericht\\_\\_des\\_\\_BMF/2009/05/inhalt/Monatsbericht-Mai-2009,templateId=raw,property=publicationFile.pdf](http://www.bundesfinanzministerium.de/nn_79902/DE/BMF__Startseite/Aktuelles/Monatsbericht__des__BMF/2009/05/inhalt/Monatsbericht-Mai-2009,templateId=raw,property=publicationFile.pdf) or html version [http://www.bundesfinanzministerium.de/nn\\_79606/DE/BMF\\_\\_Startseite/Aktuelles/Monatsbericht\\_\\_des\\_\\_BMF/2009/05/inhalt/inhaltsverzeichnis.html?\\_\\_nnn=true&kapitel=gesamtuebersicht&mmTo=05&yyyyTo=2009](http://www.bundesfinanzministerium.de/nn_79606/DE/BMF__Startseite/Aktuelles/Monatsbericht__des__BMF/2009/05/inhalt/inhaltsverzeichnis.html?__nnn=true&kapitel=gesamtuebersicht&mmTo=05&yyyyTo=2009)

Comment:

**Researcher Response to this Question was "c"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." Every Monatsbericht reports the composition of government debt, including the types of bonds issued and the maturity profile. Moreover, the "Vermögensrechnung des Bundes" contains very detailed information on government debt. See (p. 1490 ff): [http://www.kkr.bund.de/nn\\_216444/DE/Dienststelle/Rechnungslegung/Haushalts-20und\\_20Verm\\_C3\\_B6gensrechnung\\_20des\\_20Bundes/Haushalts-20und\\_20Verm\\_C3\\_B6gensrechnung\\_20des\\_20Bundes\\_node.html?\\_\\_nnn=true](http://www.kkr.bund.de/nn_216444/DE/Dienststelle/Rechnungslegung/Haushalts-20und_20Verm_C3_B6gensrechnung_20des_20Bundes/Haushalts-20und_20Verm_C3_B6gensrechnung_20des_20Bundes_node.html?__nnn=true)

**Researcher Response:** I originally chose answer "c" but we could choose answer "b" instead of "c." It is true that a good overview is given. But the information could be more extensive (e.g. currency denomination of the debt is excluded).

**IBP Comment:** IBP editors chose answer "b" because a good amount of information is provided. The "Vermögensrechnung des Bundes" does not apply here because it is not a part of the in-year-report.

b

<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> <ul style="list-style-type: none"> <li>a. Reports are released 1 month or less after the end of the period.</li> <li>b. Reports are released 2 months or less (but more than 1 month) after the end of the period.</li> <li>c. Reports are released more than 2 months after the end of the period.</li> <li>d. In-year reports are not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The in-year-reports are usually published about three weeks after the end of the preceding month.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s response.</p>	<p>a</p>
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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?
- a. 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.
  - b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details.
  - c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details.
  - d. 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.
  - e. Not applicable/other (please comment).

Citation:

Comment:

The monthly in-year report, which is published in August, contains a mid-year review. The review of the current budget does not deliver a systematically updated discussion of challenges and risks for the first half of the year. Nevertheless, some risks are picked out as a central theme, e.g. the labour market or social security (pp. 33 et seqq.). Moreover there is no complete review of the economic assumptions underlying the budget and the report lacks an updated forecast of the budget outcome for the current budget year. The review is publicly available and can be accessed on the Internet at:

[http://www.bundesfinanzministerium.de/nn\\_17844/DE/BMF\\_\\_Startseite/Aktuelles/Monatsbericht\\_\\_des\\_\\_BMF/2008/08/080820agmb014,templateId=raw,property=publicationFile.pdf](http://www.bundesfinanzministerium.de/nn_17844/DE/BMF__Startseite/Aktuelles/Monatsbericht__des__BMF/2008/08/080820agmb014,templateId=raw,property=publicationFile.pdf)

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's response.

C

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?

- 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).

Citation:

Comment:

See comment on Question 92. Information about updated expenditure estimates is provided on pp. 36. The review is publicly available and can be accessed on the Internet at:  
[http://www.bundesfinanzministerium.de/nn\\_17844/DE/BMF\\_\\_Startseite/Aktuelles/Monatsbericht\\_\\_des\\_\\_BMF/2008/08/080820agmb014,templateId=raw,property=publicationFile.pdf](http://www.bundesfinanzministerium.de/nn_17844/DE/BMF__Startseite/Aktuelles/Monatsbericht__des__BMF/2008/08/080820agmb014,templateId=raw,property=publicationFile.pdf)

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's response.

b



<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ul style="list-style-type: none"> <li>a. The mid-year review includes program-level detail for expenditures.</li> <li>b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs).</li> <li>c. The mid-year review includes only departmental totals (or functional totals).</li> <li>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.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> See Comment on Question 92. Expenditures are discussed on pp. 42 et seqq. The review is publicly available and can be accessed on the Internet at: <a href="http://www.bundesfinanzministerium.de/nn_17844/DE/BMF__Startseite/Aktuelles/Monatsbericht__des__BMF/2008/08/080820agmb014,templateId=raw,property=publicationFile.pdf">http://www.bundesfinanzministerium.de/nn_17844/DE/BMF__Startseite/Aktuelles/Monatsbericht__des__BMF/2008/08/080820agmb014,templateId=raw,property=publicationFile.pdf</a></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s response.</p>	<p>b</p>
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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"><li>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.</li><li>b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided.</li><li>c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided.</li><li>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.</li><li>e. Not applicable/other (please comment).</li></ul> <p><u>Citation:</u></p> <p><u>Comment:</u> See comment on Question 92. Data including a good narrative discussion are available, but it lacks full fiscal year projection.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s response.</p>	<p>b</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:

Possibilities of shifting funds are generally allowed by law (Article 20, Section 2 Bundeshaushaltsordnung) and therefore approved from the legislature when enacting the budget. For instance, when shifting funds between ministries, a new law has to be passed. The wording of the law can be seen at: <http://www.gesetze-im-Internet.de/bho/BJNR012840969.html>

Comment:

An amending budget ("Nachtragshaushalt") has to be approved by the parliament. It is the same procedure as for the regular budget proposal. Legal basis is art. 115 of federal constitution. The proposal for a second amending budget (for the budget year 2009) ("Entwurf eines Gesetzes über die Feststellung eines Zweiten Nachtrags zum Bundeshaushaltsplan für das Haushaltsjahr 2009") can be accessed on the Internet at: <http://dip21.bundestag.de/dip21/btd/16/130/1613000.pdf>

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's response.

a

<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> <ul style="list-style-type: none"> <li>a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year.</li> <li>b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities.</li> <li>c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities.</li> <li>d. No, the procurement process was not open and competitive in practice.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u>  Although the procurement follows an open and competitive process, there were some instances of irregularities in the near past (e.g. there were irregularities associated with the development of the road charge system for trucks, entitled "toll collect"). None of these irregularities happened in the last twelve months (see for instance the yearly report of the SAI which can be accessed on the Internet at: <a href="http://bundesrechnungshof.de/veroeffentlichungen/bemerkungen-jahresberichte/bemerkungen-2008.pdf">http://bundesrechnungshof.de/veroeffentlichungen/bemerkungen-jahresberichte/bemerkungen-2008.pdf</a>).</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</p>	<p>a</p>
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<p>98. When does the legislature typically approve supplemental budgets?</p> <ul style="list-style-type: none"> <li>a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify).</li> <li>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).</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u>  Supplementary budgets are approved, before the funds are expended. Supplementary budgets follow exactly the same rules in law like duly enacted budgets do.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s response.</p>	<p>a</p>
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99. In most years, how large are supplemental budget requests relative to the size of the original budget?

- 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).

Citation:

Comment:

There have been various supplementary budgets in the last decade, but their dimensions differ substantially from one another. In 1997 the supplemental budget was 3.8 percent larger than the original plans in the budget proposal. In 2002 it was 2, in 2003 4.8 and in 2004 0.7 percent larger than intended. The mean of the deviations for these four years is some 2.8 percent.

In 2008, a Financial Market Stabilization Fund ("Finanzmarktstabilisierungsfonds") with an overall budget of 100 bill € at maximum has been introduced. These are almost 35 percent of targeted expenditures, exceptionally. The mean increases up to 9.3 percent. But we do not consider the special reactions to the financial crisis in this case.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's response.

b

<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"> <li>Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget.</li> <li>Expenditures are approved after the funds are expended, but before the end of the fiscal year.</li> <li>Expenditures are approved after the end of the fiscal year, for example in the next budget.</li> <li>Such expenditure takes place without legislative approval.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> Funds with no specific purposes are not included in the budget.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s response.</p>	a
<p><b>Executive’s Year-end Report and the Supreme Audit Institution</b></p>	
<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"> <li>The report is released six months or less after the end of the fiscal year.</li> <li>The report is released 12 months or less (but more than six months) after the end of the fiscal year.</li> <li>The report is released more than 12 months after the end of the fiscal year.</li> <li>The executive does not release a year-end report.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Usually the year-end report is published in spring of BY+1. For the budget year 2008, the year-end report was published on 10 June 2009.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s response.</p>	a

<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ol style="list-style-type: none"> <li>Yes, all data on actual outcomes have been audited.</li> <li>At least two-thirds, but not all, of the data on actual outcomes have been audited.</li> <li>Less than two-thirds of the data on actual outcomes have been audited.</li> <li>None of the data on actual outcomes has been audited, or a year-end report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> The data in the year-end report is not audited. Data on actual outcome is audited by the "Bundesrechnungshof," who publishes its own report.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</p>	d
<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?</p> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Differences are explained in detail in the year-end report, published by the Ministry of Finance, entitled "Haushaltsrechnung und Vermögensrechnung des Bundes für das Haushaltsjahr 2008 (Jahresrechnung 2008)," see Chapter 3, pp. 15-47. The report can be accessed on the Internet at: <a href="http://www.bundesfinanzministerium.de/nm_4314/DE/BMF__Startseite/Service/Downloads/Abt__II/Jahresrechnung_202008,templateId=raw,property=publicationFile.pdf">http://www.bundesfinanzministerium.de/nm_4314/DE/BMF__Startseite/Service/Downloads/Abt__II/Jahresrechnung_202008,templateId=raw,property=publicationFile.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</p>	a



<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"> <li>a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level.</li> <li>b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases).</li> <li>c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals).</li> <li>d. No explanation of the differences is provided, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  The narrative discussion focuses on department totals, whereas quantitative estimates are provided on program level (see pp. 43-48). The year-end report, entitled "Haushaltsrechnung und Vermögensrechnung des Bundes für das Haushaltsjahr 2008 (Jahresrechnung 2008)" can be accessed on the Internet at: <a href="http://www.bundesfinanzministerium.de/nm_4314/DE/BMF__Startseite/Service/Downloads/Abt__II/Jahresrechnung_202008,templateId=raw,property=publicationFile.pdf">http://www.bundesfinanzministerium.de/nm_4314/DE/BMF__Startseite/Service/Downloads/Abt__II/Jahresrechnung_202008,templateId=raw,property=publicationFile.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</p>	<p>b</p>
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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> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Differences are explained in detail in the year-end report for expenditures as well as for revenues, published by the Ministry of Finance, entitled "Haushaltsrechnung und Vermögensrechnung des Bundes für das Haushaltsjahr 2008 (Jahresrechnung 2008)," see Chapter 3, pp. 15-47. The report can be accessed on the Internet at: <a href="http://www.bundesfinanzministerium.de/nm_4314/DE/BMF__Startseite/Service/Downloads/Abt__II/Jahresrechnung_202008,templateId=raw,property=publicationFile.pdf">http://www.bundesfinanzministerium.de/nm_4314/DE/BMF__Startseite/Service/Downloads/Abt__II/Jahresrechnung_202008,templateId=raw,property=publicationFile.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</p>	a
<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"> <li>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</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> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s response.</p>	d
<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"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “d”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “e.” As there are no performance indicators used the different outcomes cannot be explained. A “d” might place too much weight on that issue.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries.</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"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “d”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “e.” See comment on question 108.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>d</p>
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110. Does the year-end report present the actual outcome for extra-budgetary funds?

- 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).

Citation:

Comment:

Social security insurances are set up as voluminous extra-budgetary funds. They are partially financed by tax grants. If this is the case, these grants are fully kept record of within the budget documents (e.g. the tax grant in the budget 2007 for the pension system amounts to almost 80 bn €, see "Finanzbericht 2009," p. 90).

b

**Researcher Response to this Question was "c"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." The information on extra-budgetary funds in the "Vermögensrechnung" is very extensive (see p. 1448 ff).

**Researcher Response:** I chose to change my answer because the Vermögensrechnung (see budget document 3) does indeed provide detailed financial information. However, there is no broader narrative discussion.

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

<b>The Independence and Performance of the Supreme Audit Institution</b>	
<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"> <li>a. Final audited accounts are released to the public six months or less after the end of the fiscal year.</li> <li>b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year.</li> <li>c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year.</li> <li>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.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Usually the "Bundesrechnungshof" publishes its report at the end of the BY+1. The latest report (published on 08 December 2008) can be found on the Internet at: <a href="http://bundesrechnungshof.de/veroeffentlichungen/bemerkungen-jahresberichte/bemerkungen-2008.pdf">http://bundesrechnungshof.de/veroeffentlichungen/bemerkungen-jahresberichte/bemerkungen-2008.pdf</a>. The press release can be found on the Internet at: <a href="http://bundesrechnungshof.de/veroeffentlichungen/bemerkungen-jahresberichte/pressemitteilungen/pressemitteilung-bemerkungen2008.pdf">http://bundesrechnungshof.de/veroeffentlichungen/bemerkungen-jahresberichte/pressemitteilungen/pressemitteilung-bemerkungen2008.pdf</a>.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</p>	b

<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"> <li>All expenditures have been audited and the reports released to the public.</li> <li>Expenditures representing at least two-thirds of, but not all, expenditure have been audited.</li> <li>Expenditure representing less than two-thirds of expenditure have been audited.</li> <li>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.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> The "Bundesrechnungshof" audits all expenditures. Nevertheless, the institution makes use of its right to accomplish random inspections. For example, Chapter 3, p. 16 of the latest report. It can be found on the Internet at: <a href="http://bundesrechnungshof.de/veroeffentlichungen/bemerkungen-jahresberichte/bemerkungen-2008.pdf">http://bundesrechnungshof.de/veroeffentlichungen/bemerkungen-jahresberichte/bemerkungen-2008.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</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"> <li>The annual audit report(s) includes one or more executive summaries summarizing the report's content.</li> <li>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.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> The latest report can be accessed on the Internet at: <a href="http://bundesrechnungshof.de/veroeffentlichungen/bemerkungen-jahresberichte/bemerkungen-2008.pdf">http://bundesrechnungshof.de/veroeffentlichungen/bemerkungen-jahresberichte/bemerkungen-2008.pdf</a> Chapter I contain an executive summary and can be found on pp. 11-16.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</p>	a

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?

- 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.
- b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.
- c. Not applicable/other (please comment).

Citation:

The SAI, entitled "Bundesrechnungshof," is a supreme federal authority. As an independent body of government auditing it is subject only to the law. The status of the SAI, its Members and its key functions are guaranteed by the Constitution (Article 114 Section 2 of the Basic Law). The head of SAI has to be sentenced to at least one year of imprisonment or because of other offenses like treason to be removed from office (see "Richtergesetz" §24).

Comment:

Members of the board of the SAI ("Bundesrechnungshof") are independent in a way that judges are. This independency is codified by law ("Bundesrechnungshofgesetz, Article 3, Section 4"). It can be accessed on the Internet at: [http://www.gesetze-im-Internet.de/brhg\\_1985/BJNR014450985.html](http://www.gesetze-im-Internet.de/brhg_1985/BJNR014450985.html)

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's response.

a



115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?

- a. Yes, the SAI releases to the public audits of all extra-budgetary funds.
- b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.
- c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.
- 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.
- e. Not applicable/other (please comment).

Citation:

The SAI has the right to audit potentially all extra budgetary funds. As mentioned earlier, the institution makes use of its right to accomplish random inspections. Therefore not all activities of extra-budgetary funding are audited every single year. For instance, in 2007 the SAI published a special report about the funding of social insurance for people working in the agricultural sector. The report can be accessed on the Internet at:  
<http://www.bundesrechnungshof.de/veroeffentlichungen/sonderberichte/resolveUid/29c3d10013b67e05266b62b3854ecd5c>

Comment:

**Researcher Response to this Question was "c"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be at least "b." The SAI audits extra-budgetary funds (such as the ERP or the Erblastentilgungsfonds) regularly and publishes the results in its yearly main report.

**Researcher Response:** I chose answer "b" (instead of "c" previously) given the information provided by the government.

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

b

<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> <ul style="list-style-type: none"> <li>a. The SAI has full discretion to decide which audits it wishes to undertake.</li> <li>b. The SAI has significant discretion, but faces some limitations.</li> <li>c. The SAI has some discretion, but faces considerable limitations.</li> <li>d. The SAI has no discretion to decide which audits it wishes to undertake.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The "Bundesrechnungshof" is free to determine the timing and nature of audit work. When selecting audit topics the Bundesrechnungshof relies on any information available during audit work but also on petitions from citizens or on issues reported by the public media.</p> <p><u>Comment:</u> The law considering the SAI, entitled "Bundesrechnungshof," can be seen on the Internet at: <a href="http://www.gesetze-im-Internet.de/brhg_1985/BJNR014450985.html">http://www.gesetze-im-Internet.de/brhg_1985/BJNR014450985.html</a></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</p>	<p>a</p>
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<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ul style="list-style-type: none"> <li>a. 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.</li> <li>b. 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.</li> <li>c. 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.</li> <li>d. 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.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The "Bundeshaushaltsordnung" determines the approach of budgeting the Bundesrechnungshof and contains extensive rights of the SAI when it comes to budgeting its own organisation (Article 29, Section 3 Bundeshaushaltsordnung) The wording of the law can be accessed on the Internet at: <a href="http://www.gesetze-im-Internet.de/bho/BJNR012840969.html">http://www.gesetze-im-Internet.de/bho/BJNR012840969.html</a></p> <p><u>Comment:</u> If the proposal of the SAI is different from the government's proposal with respect to the SAI's budget, then the SAI's proposal is valid and assigned to the executive's budget proposal.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</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> <ul style="list-style-type: none"> <li>a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate.</li> <li>b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate.</li> <li>c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate.</li> <li>d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> According to Mr. Michael Kremer, the responsible employee at the Bundesrechnungshof, the Bundesrechnungshof employs designated staff and the staffing levels fulfill the requirements that come along with fulfilling the mandate. (Interview by telephone on 24 September 2007). There is a special department (IV.2) that is occupied with the security sector.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s response.</p>	<p>a</p>
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<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"> <li>Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year.</li> <li>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.</li> <li>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.</li> <li>No, the SAI does not maintain any formal mechanisms of communication with the public.</li> <li>Not applicable.</li> </ol> <p><u>Citation:</u> According to Mr. Kremer, the responsible employee at the Bundesrechnungshof, the Bundesrechnungshof had more than 800 petitions from citizens. (Interview by telephone on 18 September 2007.)</p> <p><u>Comment:</u> Citizens can inform the SAI, for instance, of waste of tax revenues. This information is checked by the "Bundesrechnungshof."</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</p>	a
<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ol style="list-style-type: none"> <li>Yes, all audit reports are scrutinized.</li> <li>Yes, most audit reports are scrutinized.</li> <li>Yes, some audit reports are scrutinized.</li> <li>No, audit reports are not scrutinized.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> The auditing committee ("Rechnungsprüfungsausschuss") of the legislature ("Bundestag"), whose members are also associated with the budget committee, scrutinizes the audit reports.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's response.</p>	a

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?

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

Citation:

There is no monitoring in a sense that the government reports on steps it has taken to address audit recommendations. But the SAI published „Bemerkungen zur Haushalts- und Wirtschaftsführung des Bundes 2009,“ online:

<http://bundesrechnungshof.de/veroeffentlichungen/bemerkungen-jahresberichte/brh-bemerkungen-2009.pdf>. See part III on pp. 37: the SAI comments on the steps accounting for SAI recommendations.

Comment:

**Researcher Response to this Question was “d”**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “b.” The government reports every step it has taken to the SAI. The SAI, in turn, reports these steps to the public. Moreover, the government also reports actions it has taken e.g. in the subsidy report.

**Researcher Response:** I chose answer “b” (instead of “d” previously) because there is the SAI report. Nevertheless, the process is not very transparent. The public should be targeted directly, without a detour via SAI.

**IBP Comment:** IBP editors chose answer “d” because the question is asking whether the Executive releases such a report. This is not the case.

d

<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"> <li>a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations.</li> <li>b. Yes, a report is released, covering key audit recommendations, but some details are excluded.</li> <li>c. Yes, a report is released, but it lacks important details.</li> <li>d. No, a report is not produced or it is prepared for internal purposes only (please specify).</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The SAI publishes reports that track actions in response to the agency’s recommendations in prior years. For example the report, entitled “Ergebnisbericht 2006” deals with the measures taken by the government in 2003 and 2004. It can be found on the Internet at: <a href="http://bundesrechnungshof.de/veroeffentlichungen/ergebnisberichte/ergebnisbericht-2006.pdf">http://bundesrechnungshof.de/veroeffentlichungen/ergebnisberichte/ergebnisbericht-2006.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s response.</p>	<p>a</p>
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<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"> <li>a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs.</li> <li>b. Yes, legislators are provided audit reports on secret items, but some details are excluded.</li> <li>c. Yes, legislators are provided audit reports on secret items, but they lack important details.</li> <li>d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify).</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The law says (§10a, BHO), that the SAI can audit secret programs and that the corresponding audit reports have to be accorded to the relevant committee. The wording of the law can be found on the Internet at: <a href="http://www.gesetze-im-Internet.de/bho/BJNR012840969.html">http://www.gesetze-im-Internet.de/bho/BJNR012840969.html</a></p> <p><u>Comment:</u> Due to the secrecy of these issues there is no evidence which can be provided.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s response.</p>	<p>a</p>
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