

**International Budget Partnership
OPEN BUDGET QUESTIONNAIRE**

CZECH REPUBLIC

September 28, 2007

International Budget Partnership
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International Budget Partnership OPEN BUDGET QUESTIONNAIRE CZECH REPUBLIC

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Section One: The Availability of Budget Documents

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

Please indicate the budget year of the document used to complete the questionnaire. If the document is not available to the public, please state, "Not Available."

Budget Documents Used in Completing the Questionnaire	
<i>As explained in the guide to the questionnaire, documents from a variety of fiscal years are referred to throughout the questionnaire. Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
	Budget Year Used
Pre-Budget Statement	N/A
Budget Summary	2007
Executive's Budget Proposal	2007
Supporting Budget Documents	2007
Citizens Budget	N/A
Enacted Budget	2007
In-Year Reports	2006
Mid-Year Report	NA
Year-End Report	2006
Audit Report	2005

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

Please provide the full title, date and Internet link for all documents to be cited in Sections 2 & 3.

If an Internet link is not available for the document, please indicate one of these three answers: “Not Produced,” “Produced but Not Available to the Public,” “Publicly Available, but Not on the Internet.”

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	not produced
Budget Summary	Ministerstvo financí dnes odeslalo do vlády návrh státního rozpočtu na rok 2007, 14/8/2006 http://www.mfcr.cz/cps/rde/xchg/mfcr/hs.xsl/tiskove_zpravy_27468.html?year=2006
Executive’s Budget Proposal	Vládní návrh zákona o státním rozpočtu ČR na rok 2007, 29/9/2007 http://www.psp.cz/cgi-bin/win/tisk?52/0
Budget Document One in Support of the Executive’s Budget Proposal	Střednědobé výdajové rámce na léta 2008 a 2009, 29/9/2006 http://www.psp.cz/cgi-bin/win/tisk?53/0
Budget Document Two in Support of the Executive’s Budget Proposal	Makroekonomická predikce (říjen 2006) 30/9/2006 http://www.mfcr.cz/cps/rde/xchg/mfcr/hs.xsl/makro_prese.html?year=2006
Budget Document Three in Support of the Executive’s Budget Proposal	
Citizens Budget	not produced
Enacted Budget	Zákon o státním rozpočtu na rok 2007, č. 622/2006 Sb., 30/12/2006 http://www.mfcr.cz/cps/rde/xchg/mfcr/hs.xsl/stat_rozp_29642.html
In-Year Reports	Čtvrtletní informace o pokladním plnění státního rozpočtu v roce 2006, 26/4/2006 and 18/10/2006 http://www.mfcr.cz/cps/rde/xchg/mfcr/hs.xsl/ctvrt_poklpln.html

Mid-Year Review	<p>Pololetní zpráva o plnění státního rozpočtu v roce 2006 11/10/2006 http://www.mfcr.cz/cps/rde/xchg/mfcr/hs.xsl/polo_l_poklpln.html Produced But Not Available within the time frame required by the OBI Methodology</p>
Year-End Report	<p>Státní závěrečný účet za rok 2005, 19/4/2006 http://www.mfcr.cz/cps/rde/xchg/mfcr/hs.xsl/statni_zav_ucet.html</p>
Audit Report	<p>Stanovisko k návrhu státního závěrečného účtu České republiky za rok 2005 http://www.nku.cz/stan-szu/stanovisko-szu-2005.pdf</p>
Other Documents	
Relevant Ministries & Departments	<p>Ministry of Finance http://www.mfcr.cz Chamber of deputies http://www.psp.cz Supreme audit office http://www.nku.cz Government http://www.vlada.cz</p>

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

DISTRIBUTION OF BUDGET DOCUMENTS						
<i>For the following reports, place “Yes” in the appropriate row below to indicate if the report is:</i>						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes	Yes					Yes
B. Produced for internal purposes, but not available to the public						
C. Produced and available to the public, but only on request						
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)		Yes	Yes	Yes	Yes	
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.</i>						
	Pre-budget	Executive’s Budget				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	Yes	NA
3. Released to public same day as official release to media	NA	Yes	Yes	Yes	Yes	NA
4. Available on the Internet free of charge	NA	Yes	Yes	Yes	Yes	NA
5. Free print copies available, limited distribution	NA	No	No	Yes	Yes	NA
6. Free print copies available, mass distribution	NA	No	No	No	No	NA
7. Readily available outside capital and/or big cities [†]	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	No	No	No	No	No	No

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

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

Table 4. Distribution of the Enacted Budget and Other Reports

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

⁺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

Please mark your answer by placing the appropriate letter in the box to the right of the question. For all answers marked "not applicable/other," please provide a brief explanation indicating either why the answer choices provided are not applicable or why another response would be more appropriate.

The Executive's Budget Proposal	
Estimates for the Budget Year and Beyond	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <p>a. All expenditures are classified by administrative unit.</p> <p>b. Expenditures are classified by administrative unit, but some small units are not shown separately.</p> <p>c. Expenditures are classified by administrative unit, but a significant number of units are not shown separately.</p> <p>d. No expenditures classified by administrative unit are presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Vládní návrh zákona o státním rozpočtu České republiky na rok 2007 - příloha 3 http://www.psp.cz/cgi-bin/win/docs/tisky/tmp/T0052a0.xls</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>2. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <p>a. All expenditures are classified by functional classification, and the categorization is compatible with international standards.</p> <p>b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards.</p> <p>c. Some, but not all, expenditures are classified by function.</p> <p>d. No expenditures classified by function are presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Vládní návrh zákona o státním rozpočtu České republiky na rok 2007 - Tabulková část, table 2, p. 1 http://www.psp.cz/cgi-bin/win/docs/tisky/tmp/T0052q0.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>3. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ol style="list-style-type: none"> All expenditures are classified by economic classification, and the categorization is compatible with international standards. All expenditures are classified by economic classification, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by economic classification. No expenditures classified by economic classification are presented. Not applicable/other (please comment). <p><u>Citation:</u> Vládní návrh zákona o státním rozpočtu České republiky na rok 2007 - Tabulková část, table 1, p. 4 http://www.psp.cz/cgi-bin/win/docs/tisky/tmp/T0052q0.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>4. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ol style="list-style-type: none"> Program-level data are presented for all expenditures. Program-level data are presented for at least two-thirds of, but not all, expenditures. Program-level data are presented, but for less than two-thirds of expenditures. No program-level data are presented. Not applicable/other (please comment). <p><u>Citation:</u> Mandatory spending: Vládní návrh zákona o státním rozpočtu České republiky na rok 2007 - Příloha č 2 http://www.psp.cz/cgi-bin/win/docs/tisky/tmp/T0052p0.xls</p> <p>capital spending: Vládní návrh zákona o státním rozpočtu České republiky na rok 2007 - Příloha č. 5 http://www.psp.cz/cgi-bin/win/docs/tisky/tmp/T0052c0.pdf</p> <p><u>Comment:</u> The program level data are presented only for the mandatory spending and for capital spending.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<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> Střednědobý výhled na léta 2008 a 2009 p. 9 http://www.psp.cz/cgi-bin/win/docs/tisky/tmp/T0053e0.doc</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>6. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <p>a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> administrative classification – Střednědobé výdajové rámce na léta 2008 a 2009, Ukazatele státního rozpočtu a státních fondů, table 2b, http://www.psp.cz/cgi-bin/win/docs/tisky/tmp/T0053h0.xls</p> <p><u>Comment:</u> The multi-year estimates are presented for all expenditures for the administrative classification but without further detail</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	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> <ol style="list-style-type: none"> All sources of tax revenue are identified individually. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. No sources of tax revenue are identified individually. Not applicable/other (please comment). <p><u>Citation:</u> Vládní návrh zákona o státním rozpočtu České republiky na rok 2007 - Tabulková část, table 1, p. 1 http://www.psp.cz/cgi-bin/win/docs/tisky/tmp/T0052q0.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>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> <ol style="list-style-type: none"> All sources of non-tax revenue are identified individually. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. No sources of non-tax revenues are identified individually. Not applicable/other (please comment). <p><u>Citation:</u> Vládní návrh zákona o státním rozpočtu České republiky na rok 2007 - Tabulková část, table 1, p. 1 http://www.psp.cz/cgi-bin/win/docs/tisky/tmp/T0052q0.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>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> Střednědobý výhled na léta 2008 a 2009 p. 9 http://www.psp.cz/cgi-bin/win/docs/tisky/tmp/T0053e0.doc</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>10. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <p>a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, multi-year estimates are presented, but only for some individual sources of revenue. d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Střednědobý výhled na léta 2008 a 2009 p. 10 http://www.psp.cz/cgi-bin/win/docs/tisky/tmp/T0053e0.doc</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	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> Vládní návrh zákona o státním rozpočtu České republiky na rok 2007 - part B Zpráva k návrhu zákona o státním rozpočtu ČR na rok 2007, p. 58 http://www.psp.cz/cgi-bin/win/docs/tisky/tmp/T005210.doc</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
<p>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> Vládní návrh zákona o státním rozpočtu České republiky na rok 2007 -part B Zpráva k návrhu zákona o státním rozpočtu ČR na rok 2007, p. 59 http://www.psp.cz/cgi-bin/win/docs/tisky/tmp/T005210.doc</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>

<p>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?</p> <p>a. Yes, extensive information related to the composition of government debt is presented.</p> <p>b. Yes, key additional information is presented, but some details are excluded.</p> <p>c. Yes, some additional information is presented, but it lacks important details.</p> <p>d. No, additional information related to the composition of government debt is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Vládní návrh zákona o státním rozpočtu České republiky na rok 2007 - part B Zpráva k návrhu zákona o státním rozpočtu ČR na rok 2007, p. 58-59 http://www.psp.cz/cgi-bin/win/docs/tisky/tmp/T005210.doc</p> <p><u>Comment:</u> The budget documentation does not include information on interest rates and maturity profile. However these information are available at http://www.mfcr.cz/cps/rde/xchg/mfcr/hs.xsl/statni_dluh.html</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	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> <p>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.</p> <p>b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.</p> <p>c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.</p> <p>d. No, information related to the macroeconomic forecast is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Vládní návrh zákona o státním rozpočtu České republiky na rok 2007 - part A MAKROEKONOMICKÝ RÁMEC NA ROK 2007 http://www.psp.cz/cgi-bin/win/docs/tisky/tmp/T0052j0.doc</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<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> <ol style="list-style-type: none"> Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the impact of different macroeconomic assumptions on the budget is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Vládní návrh zákona o státním rozpočtu České republiky na rok 2007 - part A MAKROEKONOMICKÝ RÁMEC NA ROK 2007 http://www.psp.cz/cgi-bin/win/docs/tisky/tmp/T0052j0.doc</p> <p>Vládní návrh zákona o státním rozpočtu České republiky na rok 2007 - part B Zpráva k návrhu zákona o státním rozpočtu ČR na rok 2007 http://www.psp.cz/cgi-bin/win/docs/tisky/tmp/T0052l0.doc</p> <p><u>Comment:</u> Cited documents contain detailed description of all the expenditures, together with comments on the possible differences due to economic development. A lot of information is provided, but not presented in one place.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>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?</p> <ol style="list-style-type: none"> Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the impact of policy proposals on expenditures is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Vládní návrh zákona o státním rozpočtu České republiky na rok 2007 - part B Zpráva k návrhu zákona o státním rozpočtu ČR na rok 2007, p. 19-68 http://www.psp.cz/cgi-bin/win/docs/tisky/tmp/T005210.doc</p> <p><u>Comment:</u> More explicit comparison with the previous year and highlighting of the changes are not included; the description of the individual expenditures is, however, detailed.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	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> <ol style="list-style-type: none"> Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the impact of policy proposals on revenues is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Vládní návrh zákona o státním rozpočtu České republiky na rok 2007 - part B Zpráva k návrhu zákona o státním rozpočtu ČR na rok 2007, p. 6-19 http://www.psp.cz/cgi-bin/win/docs/tisky/tmp/T005210.doc</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

Estimates for Years Prior to the Budget Year	
<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"> All expenditures are classified by administrative unit for BY-1. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> Vládní návrh zákona o státním rozpočtu České republiky na rok 2007 - Tabulková část, table 4 http://www.psp.cz/cgi-bin/win/docs/tisky/tmp/T0052q0.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>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> <ol style="list-style-type: none"> All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by function for BY-1. No expenditures classified by function are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> Vládní návrh zákona o státním rozpočtu České republiky na rok 2007 - Tabulková část, table 2 http://www.psp.cz/cgi-bin/win/docs/tisky/tmp/T0052q0.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>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> <ol style="list-style-type: none"> All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by economic classification for BY-1. No expenditures classified by economic classification are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> Vládní návrh zákona o státním rozpočtu České republiky na rok 2007 - Tabulková část, table 1, p.4 http://www.psp.cz/cgi-bin/win/docs/tisky/tmp/T0052q0.pdf</p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "b." It is hard to recognize if the expenditure classification is according to the international standards.</p> <p><u>Researcher Response:</u> I chose my answer "a" because the question asks about economic classification, there is nothing about using international standards. I agree that the Czech classification may differ from international standards, but the question is not specific in this aspect.</p> <p><u>IBP Comment:</u> IBP editors chose answer, "b" to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>b</p>
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<p>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)?</p> <ol style="list-style-type: none"> 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). <p><u>Citation:</u> Mandatory spending: Vládní návrh zákona o státním rozpočtu České republiky na rok 2007 - Příloha č 2 http://www.psp.cz/cgi-bin/win/docs/tisky/tmp/T0052p0.xls</p> <p>Capital spending: Vládní návrh zákona o státním rozpočtu České republiky na rok 2007 part E: Struktura výdajů kapitol státního rozpočtu účelově určených na financování programů http://www.psp.cz/cgi-bin/win/docs/tisky/tmp/T0052v0.pdf</p> <p><u>Comment:</u> The program level data are presented only for the mandatory spending and for capital spending. In these cases all individual programs' expenditures are compared also to the expenditures in the previous one or more years.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>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"> All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. Not applicable/other (please comment). <p><u>Citation:</u> Vládní návrh zákona o státním rozpočtu ČR na rok 2007, 29/9/2007 http://www.psp.cz/cgi-bin/win/tisk?52/0</p> <p><u>Comment:</u> in the budget documentation there are only the budgeted data (original estimates) for the BY-1.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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"> Yes, such prior-year estimates of aggregate expenditure are presented. No, such prior-year estimates of aggregate expenditure are not presented. Not applicable/other (please comment). <p><u>Citation:</u> 'Macroeconomic Forecast' Makroekonomická predikce, říjen 2006, table 8.2 http://www.mfcr.cz/cps/rde/xchg/mfcr/hs.xsl/makro_pre.html</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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> <ol style="list-style-type: none"> 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). 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. 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. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all. Not applicable/other (please comment). <p><u>Citation:</u> Aggregate expenditures: Makroekonomická predikce (Macroeconomic forecast), říjen 2006, table 8.2 http://www.mfcr.cz/cps/rde/xchg/mfcr/hs.xsl/makro_pre.html</p> <p>Mandatory spending: Vládní návrh zákona o státním rozpočtu České republiky na rok 2007 - Příloha č 2 http://www.psp.cz/cgi-bin/win/docs/tisky/tmp/T0052p0.xls</p> <p><u>Comment:</u> Makroekonomická predikce (Macroeconomic forecast) refers to public budgets, not only to the state budget; therefore no disaggregated state budget data are presented. However, there are data available for the mandatory expenditures.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</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"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for all expenditures are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> See §30(5) http://www.mfcr.cz/cps/rde/xchg/mfcr/hs.xsl/zakon_o_sr_1155.html. In 2006, the government approved the State final account for the year 2005 by its ordinance No. 426 from 19 April 2006, see http://www.mfcr.cz/cps/rde/xchg/mfcr/hs.xsl/statni_zav_ucet.html?year=2005</p> <p><u>Comment:</u> The state final account for BY-2 is submitted to the parliament in April BY-1, when the preparation of the budget for BY starts – April 30 is the deadline for the submission given in the budget rules</p> <p><u>Peer Reviewer One Comment:</u> Comment and citation need to be separated.</p> <p><u>Peer Reviewer Two Comment:</u></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"> Yes, prior-year data are always adjusted to be comparable to the budget year data. Yes, in most cases, prior-year data are adjusted to be comparable. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Since 1997, a new budget classification applied for the public budget operations is used and all the expenditures are classified based on this classification and therefore are comparable.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<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"> All tax revenues are identified individually for BY-1. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. No tax revenues are identified individually for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> Vládní návrh zákona o státním rozpočtu České republiky na rok 2007 - Tabulková část, table 1, p. 1 http://www.psp.cz/cgi-bin/win/docs/tisky/tmp/T0052q0.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>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"> All non-tax revenues are identified individually for BY-1. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. No non-tax revenues are identified individually for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> Vládní návrh zákona o státním rozpočtu České republiky na rok 2007 - Tabulková část, table 1, p. 1 http://www.psp.cz/cgi-bin/win/docs/tisky/tmp/T0052q0.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>29. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. Not applicable/other (please comment). <p><u>Citation:</u> Vládní návrh zákona o státním rozpočtu ČR na rok 2007, 29/9/2007 http://www.psp.cz/cgi-bin/win/tisk?52/0</p> <p><u>Comment:</u> In the budget documentation there are only the budgeted data (original estimates) for the BY-1.</p> <p><u>Peer Reviewer One Comment:</u> Citation of appropriate section of executive budget proposal needed.</p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>30. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> Yes, such prior-year estimates of aggregate revenue are presented. No, such prior-year estimates of aggregate revenue are not presented. Not applicable/other (please comment). <p><u>Citation:</u> Makroekonomická predikce, říjen 2006, table 8.1 http://www.mfcr.cz/cps/rde/xchg/mfcr/hs.xsl/makro_pre.html</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<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> <ol style="list-style-type: none"> Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. Yes, such prior-year estimates are presented, but only for some individual sources of revenue. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all. Not applicable/other (please comment). <p><u>Citation:</u> Makroekonomická predikce (říjen 2006) 30/9/2006 http://www.mfcr.cz/cps/rde/xchg/mfcr/hs.xsl/makro_pre.html?year=2006</p> <p><u>Comment:</u> The Macroeconomic forecast presents data on individual public budgets revenue sources, but not disaggregated for the individual budgets.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<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> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for all revenues are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> see §30(5) http://www.mfcr.cz/cps/rde/xchg/mfcr/hs.xsl/zakon_o_sr_1155.html. In 2006 the government approved the State final account for the year 2005 by its ordinance No. 426 from 19 April 2006 see http://www.mfcr.cz/cps/rde/xchg/mfcr/hs.xsl/statni_zav_ucet.html?year=2005</p> <p><u>Comment:</u> The state final account for BY-2 is submitted to the parliament in April BY-1, when the preparation of the budget for BY starts – April 30 is the deadline for the submission given in the budget rules</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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"> Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. Yes, but only information on the level of debt is presented. No, information related to the government debt for BY-1 is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Vládní návrh zákona o státním rozpočtu České republiky na rok 2007 - part B Zpráva k návrhu zákona o státním rozpočtu ČR na rok 2007, p. 58 http://www.psp.cz/cgi-bin/win/docs/tisky/tmp/T005210.doc</p> <p><u>Comment:</u> The budget documentation does not include information on interest rates and maturity profile, however these information are available at http://www.mfcr.cz/cps/rde/xchg/mfcr/hs.xsl/statni_dluh.html</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>34. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for government debt are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> Vládní návrh zákona o státním rozpočtu České republiky na rok 2007 - part B Zpráva k návrhu zákona o státním rozpočtu ČR na rok 2007, p. 58 http://www.psp.cz/cgi-bin/win/docs/tisky/tmp/T005210.doc</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

Comprehensiveness	
<p>35. Does the executive's budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ol style="list-style-type: none"> a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on extra-budgetary funds is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Vládní návrh zákona o státním rozpočtu České republiky na rok 2007 - part H Hospodaření veřejných rozpočtů, p. 18-40 http://www.psp.cz/cgi-bin/win/docs/tisky/tmp/T0052z0.doc</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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> <ol style="list-style-type: none"> Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on intergovernmental transfers is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Vládní návrh zákona o státním rozpočtu České republiky na rok 2007, příloha 1, http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=52&CT1=0#prilohy, file t0052a0.xls, příloha 6,7 and 8 the same web page, file t0052d0.xls, příloha 9 http://www.psp.cz/cgi-bin/win/docs/tisky/tmp/T0052e0.doc, part G ROZPOČTY ÚZEMNÍCH SAMOSPRÁVNÝCH CELKŮ p. 15-23 http://www.psp.cz/cgi-bin/win/docs/tisky/tmp/T0052x0.doc,</p> <p><u>Comment:</u> The enclosures to the state budget contain the total amounts (estimates) and formula for calculation of "contributions to costs for provision of state administration" (i.e. one type of transfer to local governments), and the last document cited contains narrative discussion.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>37. Does the executive's budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ol style="list-style-type: none"> Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on transfers to public corporations is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Such information is not presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

38. Does the executive's budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?
- Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates.
 - Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded.
 - Yes, some information is presented, but it lacks important details.
 - No, information on quasi-fiscal activities is not presented.
 - Not applicable/other (please comment).

Citation:

state guarantees: Vládní návrh zákona o státním rozpočtu České republiky na rok 2007 - part B Zpráva k návrhu zákona o státním rozpočtu ČR na rok 2007, p. 64-68 <http://www.psp.cz/cgi-bin/win/docs/tisky/tmp/T005210.doc> and Vládní návrh zákona o státním rozpočtu České republiky na rok 2007 - Tabulková část, table 18 <http://www.psp.cz/cgi-bin/win/docs/tisky/tmp/T0052q0.pdf>

Comment:

There is missing information about other types of quasi-fiscal activities such as tax holidays for foreign investors.

Researcher's Response to this Question was "c"

Peer Reviewer One Comment: If state guarantees do not count as 'quasi-fiscal activities' (they are dealt with in question 42), answer ("d" instead of "c") and comment should be reconsidered.

Peer Reviewer Two Comment:

Researcher Response: I chose my answer "c," because both possibilities are fine with me and the final answer should correspond to that of other countries. The Guide offers a possibility to understand a state guarantee as a support outside of this year budget and it will enter the budget in the future. This was a case of many state guarantees issued in the Czech Republic. Therefore, if the agreement of the IBP staff is not different I would include state guarantees here and leave "c."

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

C

<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ol style="list-style-type: none"> 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. Yes, information is presented, highlighting key information, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on financial assets is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Vládní návrh zákona o státním rozpočtu České republiky na rok 2007 - part F Zpráva o očekávaném vývoji státních finančních aktiv a pasiv http://www.psp.cz/cgi-bin/win/docs/tisky/tmp/T0052w0.doc</p> <p><u>Comment:</u> The document presents the overview of financial assets, lists its main categories and presents their value in January 2006 and estimates the value at the end of 2007 (= changes during recent year and planned changes for budget year). However, not all the information listed in answer "a" (especially their purpose) can be found, thus b.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ol style="list-style-type: none"> Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value. Yes, information is presented, highlighting key information, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on non-financial assets is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Such information is not presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>41. Does the executive's budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on expenditure arrears is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Expenditure arrears are not a problem in the Czech Republic.</p> <p><u>Peer Reviewer One Comment</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	e
<p>42. Does the executive's budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on contingent liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> state guarantees: Vládní návrh zákona o státním rozpočtu České republiky na rok 2007 - part B Zpráva k návrhu zákona o státním rozpočtu ČR na rok 2007, p. 64-68 http://www.psp.cz/cgi-bin/win/docs/tisky/tmp/T005210.doc and Vládní návrh zákona o státním rozpočtu České republiky na rok 2007 - Tabulková část, table 18 http://www.psp.cz/cgi-bin/win/docs/tisky/tmp/T0052q0.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

43. Does the executive's budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?
- Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates.
 - Yes, information is presented, highlighting key future liabilities, but some details are excluded.
 - Yes, some information is presented, but it lacks important details.
 - No, information on future liabilities is not presented.
 - Not applicable/other (please comment).

Citation:

Mandatory spending: Střednědobý výhled na léta 2008 a 2009, p. 12 - 14
<http://www.psp.cz/cgi-bin/win/docs/tisky/tmp/T0053e0.doc>

Comment:

This part discusses the mandatory expenditures (i.e. entitlements), including future liabilities from these programs. However, this is not done systematically for all the existing programs.

Researcher's Response to this Question was "b."

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "c." Information provided is based on forecasts, but there is no detailed presumption and basis for the forecast. Also space used for such important thing as future liabilities is pretty small. Described future liabilities is only limited to pensions and health (sickness) insurance.

Researcher Response: I choose to keep my answer "b." I agree with the comment of the referee. The decision between "b" and "c" is partly subjective. However, it is important to note, that the situation did not change since 2006, thus if I put "c," than somebody unfamiliar with the details could make wrong assumption. Thus, the information presented are far from extensive, however, are the same over the past few years.

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

b

<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> <p>a. All sources of donor assistance are identified individually. b. At least two-thirds of, but not all, sources of donor assistance, are identified individually. c. Less than two-thirds of sources of donor assistance are identified individually. d. No sources of donor assistance are identified individually. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Vládní návrh zákona o státním rozpočtu České republiky na rok 2007 - part B Zpráva k návrhu zákona o státním rozpočtu ČR na rok 2007, p. 12-14 http://www.psp.cz/cgi-bin/win/docs/tisky/tmp/T005210.doc</p> <p><u>Comment:</u> For information about the money coming from the EU.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>45. Does the executive's budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <p>a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on tax expenditures is not presented. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> Such information is not presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>46. Does the executive's budget or any supporting budget documentation identify all earmarked revenues?</p> <ol style="list-style-type: none"> All earmarked revenues are identified individually. At least two-thirds of, but not all, earmarked revenues are identified individually. Less than two-thirds of earmarked revenues are identified individually. No earmarked revenues are identified individually. Not applicable/other (please comment). <p><u>Citation:</u> Local governments: Vládní návrh zákona o státním rozpočtu České republiky na rok 2007 - part G Rozpočty územních samosprávných celků, Příloha č. 2 http://www.psp.cz/cgi-bin/win/docs/tisky/tmp/T0052y0.doc State funds Vládní návrh zákona o státním rozpočtu České republiky na rok 2007 - part H. Hospodaření veřejných rozpočtů, p. 18-32 http://www.psp.cz/cgi-bin/win/docs/tisky/tmp/T0052z0.doc</p> <p><u>Comment:</u> The budget documentation lists revenues of local governments and state funds, including information about earmarked revenues (in case of local governments the shared tax revenues and in case of the state funds the revenues assigned to the individual funds). However there is no summary about earmarked revenues.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<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> <ol style="list-style-type: none"> One percent or less of expenditure is dedicated to secret items. Three percent or less, but more than one percent, of expenditure is dedicated to secret items. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There is no information on spending on secret items.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

The Budget Narrative & Performance Monitoring	
<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"> 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. Yes, information is presented, highlighting the link between major policy goals and the budget, 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 is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Vládní návrh zákona o státním rozpočtu České republiky na rok 2007 - part B Zpráva k návrhu zákona o státním rozpočtu ČR na rok 2007, http://www.psp.cz/cgi-bin/win/docs/tisky/tmp/T005210.doc</p> <p><u>Comment:</u> The changes of the expenditures from year to year are explained by changes in the policy. However, the level of particular expenditure (either for administrative unit of function) is not linked to the policy goals.</p> <p><u>Researcher's Response to this Question was "c."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d." Presented information is not important or significant in long run.</p> <p><u>Researcher Response:</u> I chose to keep my answer "c." I have a similar answer as 43. However in this case, my comment describes the situation very clearly and there is some information, even when not systematic or complete.</p> <p><u>IBP Comment:</u> IBP editors chose answer, "c" to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	c

<p>49. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> 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). <p><u>Citation:</u> Střednědobý výhled na léta 2008 a 2009 http://www.psp.cz/cgi-bin/win/docs/tisky/tmp/T0053e0.doc</p> <p><u>Comment:</u> In the budget outlook, some information are presented but not in a systematic way.</p> <p><u>Researcher's Response to this Question was "c."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d." Presented information is not important or significant in long run.</p> <p><u>Researcher Response:</u> I chose to keep my answer "c." See previous question. Comparing to the time before the budget outlook started to be elaborated the amount of information has increased a lot. "d" would mean that there is really nothing and it would not be true. On the other hand we are very, very far from "b."</p> <p><u>IBP Comment:</u> 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>50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ul style="list-style-type: none"> a. Non-financial data are presented for all programs. b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. c. Non-financial data are presented for programs representing less than two-thirds of expenditure. d. No non-financial data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Such information is not presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ul style="list-style-type: none"> a. The non-financial data are very useful for assessing program performance. b. The non-financial data are mostly useful for assessing program performance. c. The non-financial data are somewhat useful for assessing program performance. d. No non-financial data are provided or they are not useful for assessing program performance. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Such data are not provided.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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"> a. Performance indicators are presented for all programs. b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. c. Performance indicators are presented for programs representing less than two-thirds of expenditures. d. No performance indicators are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Performance indicators are not presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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"> a. All performance indicators are well designed. b. Most performance indicators are well designed. c. Some performance indicators are well designed, but most are not. d. No programs have performance indicators, or they are not well designed. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Performance indicators are not designed.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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"> a. All performance indicators are used in conjunction with performance targets. b. Most performance indicators are used in conjunction with performance targets. c. Some performance indicators are used in conjunction with performance targets, but most are not. d. No performance indicators are used in conjunction with performance targets. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Performance indicators are not used at all.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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"> a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on policies intended to alleviate poverty is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Such information is not presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
Additional Key Information for Budget Analysis & Monitoring	
<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"> a. Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Vládní návrh zákona o státním rozpočtu České republiky na rok 2007 - part B Zpráva k návrhu zákona o státním rozpočtu ČR na rok 2007,8-18 http://www.psp.cz/cgi-bin/win/docs/tisky/tmp/T005210.doc</p> <p><u>Comment:</u> The information on tax rates and fee schedules is in the particular tax laws; the budget documentation provides extensive information about revenues.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ol style="list-style-type: none"> Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded. Yes, some analysis is presented, but it lacks important details. No analysis on the distribution of the tax burden is presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Only the impact of tax changes is discussed, but not the general impact of the different taxes. All bills (including the tax bills) contain a commentary that discusses their impact on the distribution of the tax burden. See www.psp.cz for all the bills.</p> <p><u>Researcher’s Response to this Question was “c.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.” There is no general analysis of distribution of tax burden. You can find fragmented details as is stated in researchers’ comments</p> <p><u>Researcher Response:</u> I chose my answer because I think my comment is clear and “c” is an appropriate answer.</p> <p><u>IBP Comment:</u> 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>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ol style="list-style-type: none"> 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. Yes, information is presented, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on conditions associated with IFI assistance is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Vládní návrh zákona o státním rozpočtu České republiky na rok 2007 - part B Zpráva k návrhu zákona o státním rozpočtu ČR na rok 2007, p. 12-14 http://www.psp.cz/cgi-bin/win/docs/tisky/tmp/T005210.doc</p> <p><u>Comment:</u> Only for the information about the money coming from the EU. Conditions are really not included in the budget documentation.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “b.” Such information is not available in stated document. Only EU money.</p>	b
<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ol style="list-style-type: none"> 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. Yes, information is presented, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on conditions associated with donor country assistance is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Vládní návrh zákona o státním rozpočtu České republiky na rok 2007 - part B Zpráva k návrhu zákona o státním rozpočtu ČR na rok 2007, p. 12-14 http://www.psp.cz/cgi-bin/win/docs/tisky/tmp/T005210.doc</p> <p><u>Comment:</u> Only for the information about the money coming from the EU.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two:</u> See explanation of 58. Insufficient</p>	b

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:

Ministerstvo financí dnes odeslalo do vlády návrh státního rozpočtu na rok 2007,
14/8/2006
http://www.mfcr.cz/cps/rde/xchg/mfcr/hs.xsl/tiskove_zpravy_27468.html?year=2006

Comment:

This is a press release.

Researcher's Response to this Question was "b"

Peer Reviewer One Comment:

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

Summary is provided. Only basic information included. I would imagine more detailed one.

Researcher Response: I chose to keep my answer "b." Again, this is very subjective, the summary is brief. A knowledgeable person would ask for more detail, but generally the main facts are included.

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

b

<p>61. Does the executive publish a “citizens budget” or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <ul style="list-style-type: none"> a. Yes, it publishes a citizens budget that is very informative. b. Yes, it publishes a citizens budget that is somewhat informative. c. Yes, but the citizens budget is not very informative. d. No, it does not publish a citizens budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Citizen’s budget is not published.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	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"> a. Yes, thorough definitions of budget terms are provided. b. Yes, definitions are provided, but some details are excluded. c. Yes, some definitions are provided, but it lacks important details. d. No, definitions are not provided. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Such definitions are not provided.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ul style="list-style-type: none"> a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. b. 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. c. 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. d. No, the right to access government information has not been codified into law, or this right does not include access to budget information. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The law on Free Access to Information (Act #106/1999 Coll.) gives citizens the right to obtain information about the activity of the government bodies, including budget information. Information provision is sometimes under a reproduction fee.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>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"> a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated expenditure information is available. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The law on Free Access to Information (Act #106/1999 Coll.) gives citizens the right to obtain information about the activity of the government bodies, including budget information. Some agencies put their budgets on the Internet, some do not. However, the government claims that the law on free access to information is fulfilled. In fact, this depends on the agencies, some answer all the questions promptly and some do not.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it from a ministry or agency?</p> <ul style="list-style-type: none"> a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated non-financial expenditure information is available. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The law on free access to information (Act #106/1999 Coll.) gives citizens the right to obtain information about the activity of the government bodies. Governmental agencies compile various statistics about their programs. However these statistics are not linked to the budget - see the answers for all questions related to this topic (50-51).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>c</p>
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Section Three: The Budget Process

The Budget Process	
Executive's Formulation of the Budget	
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> The release date is set in permanent law. The executive announces the release date at least two months in advance. The executive announces the release date less than two months but more than two weeks in advance. The executive announces the release date two weeks or less before the release, or makes no announcement. Not applicable/other (please comment). <p><u>Citation:</u> The Czech version can be found on http://www.psp.cz/docs/laws/1995/90.html#101</p> <p><u>Comment:</u> The budget proposal must be submitted at least 3 months before the budget year starts. (Act No. 90/1995 Coll., art. 101).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>67. Does the executive release to the public its timetable for preparation of the executive's budget proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the ministry of finance or what ever central government agency is in charge of coordinating the budget's formulation)?</p> <ol style="list-style-type: none"> Yes, a detailed timetable is released to the public. Yes, a timetable is released, but some details are excluded. Yes, a timetable is released, but it lacks important details. No, a timetable is not issued to the public. Not applicable/other (please comment). <p><u>Citation:</u> The timetable is included in the Budgetary Rules Act, article 8 and 8b - http://www.mfcr.cz/cps/rde/xchg/mfcr/hs.xsl/zakon_o_sr_1155.html - and then specified by the Decree No. 131/2001 issued by the Ministry of Finance. http://www.mfcr.cz/cps/rde/xchg/mfcr/hs.xsl/vyhlasaky_1338.html</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ol style="list-style-type: none"> The executive adheres to the dates in its timetable. The executive adheres to most of the key dates in its timetable. The executive has difficulty adhering to most of the dates in its timetable. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. Not applicable/other (please comment). <p><u>Citation:</u> "Návrh zákona o státním rozpočtu vládou předložen 29. 9. 2006" http://www.psp.cz/sqw/historie.sqw?o=5&T=52</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> Yes, the executive holds extensive consultations with a wide range of legislators. Yes, the executive holds consultations with a range of legislators, but some key members are excluded. Yes, the executive holds very limited consultations, involving only a few members of the legislature. No, the executive does not typically consult with members of the legislature as part of the budget preparation process. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Due to the Parliamentary elections in June 2006 and to changes in the leading Government party, any consultations would have been difficult. Even in previous years, there is no evidence about such consultations. Nevertheless, as the Government comprises mainly Members of Parliament, "c" seems appropriate.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c

<p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not consult with the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>71. When does the executive release a pre-budget statement to the public?</p> <ul style="list-style-type: none"> a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year. 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. c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. d. The executive does not release a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u> There is no pre-budget statement.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u> There is no pre-budget statement.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<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"> a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u> There is no pre-budget statement.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

Legislative Approval of the Budget	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> The legislature receives the budget at least three months before the start of the budget year. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. The legislature receives the budget less than six weeks before the start of the budget year. The legislature does not receive the budget before the start of the budget year. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> As stipulated by law (Act 90/1995), the proposal must be sent before September the 30th.</p> <p><u>Peer Reviewer One Comment:</u> The legislature does in fact receive it before Sept 30th.</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ol style="list-style-type: none"> Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard. Not applicable/other (please comment). <p><u>Citation:</u> http://www.psp.cz/sqw/historie.sqw?T=52&O=5 http://www.psp.cz/sqw/text/text2.sqw?idd=7977</p> <p><u>Comment:</u> The public hearing is held, but only Members of the Parliament and Government can participate. In fact, only final resolutions of each committee are publicly available. Based on the program of the Budgetary Committee meeting a “Ministry of Finance representative” introduced the State Budget proposal.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c

<p>76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ol style="list-style-type: none"> Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard. Yes, a limited number of hearings are held in which testimony from the executive branch is heard. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard. Not applicable/other (please comment). <p><u>Citation:</u> http://www.psp.cz/sqw/historie.sqw?T=52&O=5 http://www.psp.cz/sqw/text/text2.sqw?idd=8727</p> <p><u>Comment:</u> There is a list of all resolutions issued by nearly all legislative committees. In general, each committee follows some administrative units. For example, the invitation for the Agricultural committee meeting includes names of the head of two administrative units (chapters).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<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> <ol style="list-style-type: none"> Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. Yes, a limited number of hearings are held in which testimony from the public is heard. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Public hearings are not held.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ul style="list-style-type: none"> a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings. b. Yes, the committees release reports, but some details are excluded. c. Yes, the committees release reports, but they are not very informative. d. No, the committees do not release reports or do not hold public hearings. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.psp.cz/sqw/historie.sqw?T=52&O=5 http://www.psp.cz/sqw/text/text2.sqw?idd=8155</p> <p><u>Comment:</u> There is a list of all resolutions but these are rather simple and general. However, the minutes of meeting describe the discussion quite in detail.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>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> The State budget contains the chapter 305 - Intelligence Agency and chapter 307 - Defense Ministry. Moreover, the Intelligence Agency publishes its annual report, including the budget. http://www.bis.cz/n/2006-09-01-vyrocnizprava-2005.html#9 http://www.psp.cz/sqw/text/text2.sqw?idd=8213 http://www.psp.cz/sqw/text/tiskt.sqw?o=5&v=VB&ct=15&ct1=0</p> <p><u>Comment:</u> The State budget contains the chapter 305 - Intelligence Agency and chapter 307 - Defense Ministry. Moreover, the Intelligence Agency publishes its annual report, including the budget. The Security committee invites to its meeting head of the Intelligence Agency and members are allowed to ask any question.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>80. Does the legislature have authority <i>in law</i> to amend the budget presented by the executive?</p> <p>a. Yes, the legislature has unlimited authority <i>in law</i> to amend the budget.</p> <p>b. Yes, the legislature has authority <i>in law</i> to amend the budget, with some limitations.</p> <p>c. Yes, the legislature has authority <i>in law</i> to amend the budget, but its authority is very limited.</p> <p>d. No, the legislature does not have any authority <i>in law</i> to amend the budget.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Yes, the Act 90/1995, arts. 101 - 105, specifies details on State Budget enactment. http://www.psp.cz/docs/laws/1995/90.html#101</p> <p><u>Comment:</u> Yes, the Act 90/1995, art. 101 - 105 specifies details on State Budget enactment</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ol style="list-style-type: none"> The approved budget includes program-level detail. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). The approved budget includes only departmental totals. The approved budget includes less information than departmental totals. Not applicable/other (please comment). <p><u>Citation:</u> For some part of the State Budget, even every single project is discussed and approved. http://www.psp.cz/sqw/historie.sqw?o=5&T=52</p> <p><u>Comment:</u> For some part of the State Budget, even every single project is discussed and approved.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
Executive's Implementation of the Budget	
<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"> In-year reports on actual expenditure are released at least every month. In-year reports on actual expenditure are released at least every quarter. In-year reports on actual expenditure are released at least semi-annually. In-year reports on actual expenditure are not released. Not applicable/other (please comment). <p><u>Citation:</u> General information on revenues and expenditures is published monthly but lacks many details. http://www.mfcr.cz/cps/rde/xchg/mfcr/hs.xsl/ctvrt_poklpln_28494.html</p> <p><u>Comment:</u> General information on revenues and expenditures is published monthly but lacks many details.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<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> <ol style="list-style-type: none"> Yes, in-year reports cover all expenditures. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. Yes, in-year reports cover less than two-thirds of expenditures. No in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation:</u> See the document mentioned above (in Czech).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ol style="list-style-type: none"> The in-year reports on actual expenditures organized by administrative unit contain program-level detail. 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). The in-year reports on actual expenditures organized by administrative unit contain only departmental totals. 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. Not applicable/other (please comment). <p><u>Citation:</u> Some expenditures are more detailed - social security benefits, current transfers to local budgets etc. http://www.mfcr.cz/cps/rde/xchg/mfcr/hs.xsl/ctvrt_poklpln_28494.html</p> <p><u>Comment:</u> Some expenditures are more detailed - social security benefits, current transfers to local budgets</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	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> <p>a. Yes, comparisons are made for all expenditures. b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures. c. Yes, but comparisons are made for less than two-thirds of expenditures. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://www.mfcr.cz/cps/rde/xchg/mfcr/hs.xsl/ctvrt_poklpln_32284.html?year=PRESENT</p> <p><u>Comment:</u> There are comparisons made between the budget and actual figures and between two years as well.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <p>a. In-year reports on actual revenue collections by source of revenue are released at least every month. b. In-year reports on actual revenue collections are released at least every quarter. c. In-year reports on actual revenue collections are released at least semi-annually. d. In-year reports on actual revenue collections by source of revenue are not released. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> A press release is published monthly, here below for October 2006. http://www.mfcr.cz/cps/rde/xchg/mfcr/hs.xsl/tiskove_zpravy_28564.html</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ul style="list-style-type: none"> a. In-year reports cover the actual revenue collections of all sources of revenue. b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. d. In-year reports on actual revenue collections are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mfcr.cz/cps/rde/xchg/mfcr/hs.xsl/mes_poklpln.html</p> <p><u>Comment:</u> There are the monthly balances and press releases containing more details.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> a. Yes, comparisons are made for all revenue sources. b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources. c. Yes, but comparisons are made for less than two-thirds of revenue sources. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Press release for November 2006 - comparison with 2005 and the budget. http://www.mfcr.cz/cps/rde/xchg/mfcr/hs.xsl/tiskove_zpravy_29126.html</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ol style="list-style-type: none"> Yes, in-year reports on actual borrowing are released at least every month. Yes, in-year reports on actual borrowing are released at least every quarter. Yes, in-year reports on actual borrowing are released at least semi-annually. No, in-year reports on actual borrowing are not released. Not applicable/other (please comment). <p><u>Citation:</u> Detailed reports published quarterly http://www.mfcr.cz/cps/rde/xchg/mfcr/hs.xsl/st_dluh.html?year=2006 But balances are published monthly http://www.mfcr.cz/cps/rde/xchg/mfcr/hs.xsl/tiskove_zpravy_29126.html</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <ol style="list-style-type: none"> Yes, extensive information related to the composition of government debt is presented. Yes, key additional information is presented, but some details are excluded. Yes, some additional information is presented, but it lacks important details. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released. Not applicable/other (please comment). <p><u>Citation:</u> English version available http://www.mfcr.cz/cps/rde/xbcr/mfcr/quarterly_review_122006_pdf.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ol style="list-style-type: none"> Reports are released 1 month or less after the end of the period. Reports are released 2 months or less (but more than 1 month) after the end of the period. Reports are released more than 2 months after the end of the period. In-year reports are not released. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mfcr.cz/cps/rde/xchg/mfcr/hs.xsl/mes_poklpln.html</p> <p><u>Comment:</u> The press release is published the first working day after the end of quarter. Budgetary Rules, art.20, stipulate that quarterly report must be presented to the Government within the month after the quarter ending.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ol style="list-style-type: none"> Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget. Yes, the mid-year review includes a discussion of the economy, but it lacks some details. Yes, the mid-year review includes a discussion of the economy, but it lacks important details. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget. Not applicable/other (please comment). <p><u>Citation:</u> According to the Budgetary Rules mid-year review is obligatory presented to the Parliament. http://www.mfcr.cz/cps/rde/xchg/mfcr/hs.xsl/polol_poklpln.html?year=PRESENT</p> <p><u>Comment:</u> According to the Budgetary Rules mid-year review is obligatory presented to the Parliament. This document is not available within the timeframe required by the OBI Methodology</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ol style="list-style-type: none"> 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. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided. 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. Not applicable/other (please comment). <p><u>Citation:</u> The mid-year review includes quite exhaustive discussion on expenditure. http://www.mfcr.cz/cps/rde/xbcr/mfcr/PPSR_2006Q2_II_pdf.pdf</p> <p><u>Comment:</u> The mid-year review includes quite exhaustive discussion on expenditure. This document is not available within the timeframe required by the OBI Methodology</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ol style="list-style-type: none"> The mid-year review includes program-level detail for expenditures. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). The mid-year review includes only departmental totals (or functional totals). 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. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mfcr.cz/cps/rde/xbcr/mfcr/PPSR_2006Q2_II_pdf.pdf</p> <p><u>Comment:</u> Mainly social benefits are discussed in details. Otherwise, economic classification prevails. This document is not available within the timeframe required by the OBI Methodology</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

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?

- a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.
- b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided.
- c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided.
- d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget.
- e. Not applicable/other (please comment).

d

Citation:

http://www.mfcr.cz/cps/rde/xbcr/mfcr/PPSR_2006Q2_II_pdf.pdf

Comment:

Very detailed information is available. This document is not available within the timeframe required by the OBI Methodology

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

<p>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 <i>minimal</i> level specified in law or regulation)?</p> <ol style="list-style-type: none"> a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units. b. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment. c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented. d. 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). e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mfcr.cz/cps/rde/xchg/mfcr/hs.xsl/zakon_o_sr_1155.html</p> <p><u>Comment:</u> The Government can decide only shifts not exceeding 10 % of the corresponding indicator. For any larger percentage, the approval from Parliamentary Budgetary Committee is necessary. See art. 24 of the Budgetary Rules.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ol style="list-style-type: none"> There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities. No, the procurement process was not open and competitive in practice. Not applicable/other (please comment). <p><u>Citation:</u> http://www.nku.cz/kon-zavery/K06028.pdf</p> <p><u>Comment:</u> For example the Ministry of Finance and Customs Administration have been found as not respecting in some cases the competitive process.</p> <p><u>Peer Reviewer One Comment:</u> I suspect NKU identified ‘significant’ examples of irregularities, recommend asking authors to check.</p> <p><u>Peer Reviewer Two Comment:</u> It is not possible to check all the procurements, but based on my expert opinion majority of the procurements is somehow influenced.</p>	c
<p>98. When does the legislature typically approve supplemental budgets?</p> <ol style="list-style-type: none"> Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). Not applicable/other (please comment). <p><u>Citation:</u> http://www.psp.cz/sqw/historie.sqw?o=5&T=90</p> <p><u>Comment:</u> The last supplemental budget was approved in December 2006 and concerned lack of funds for retirement benefits in the end of the year.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ol style="list-style-type: none"> Supplemental budgets are generally equal to 2 percent or less of the original budget. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget. 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. Not applicable/other (please comment). <p><u>Citation:</u> http://web.mvcr.cz/sbirka/2006/sb187-06.pdf</p> <p><u>Comment:</u> There were 2 supplements for 2006, but in their total they did not exceed 2 %.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<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"> Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget. Expenditures are approved after the funds are expended, but before the end of the fiscal year. Expenditures are approved after the end of the fiscal year, for example in the next budget. Such expenditure takes place without legislative approval. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The budget contains a “reserve” that could probably be considered a contingent fund. The total amount of the “reserve” is approved together with the whole budget proposal. However, the real expenditures are known during the present budget year.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

Executive's Year-end Report and the Supreme Audit Institution	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?</p> <ol style="list-style-type: none"> The report is released six months or less after the end of the fiscal year. The report is released 12 months or less (but more than six months) after the end of the fiscal year. The report is released more than 12 months after the end of the fiscal year. The executive does not release a year-end report. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mfcr.cz/cps/rde/xchg/mfcr/hs.xsl/zakon_o_sr_1155.html http://www.psp.cz/sqw/historie.sqw?o=5&T=1 http://www.psp.cz/sqw/historie.sqw?o=5&T=198</p> <p><u>Comment:</u> The end report must be submitted to the Parliament before the 30th of April, see art. 30. The proposal and discussion are available on Parliament's website. For 2005, due to the elections, the document was published in August and discussed during the fall. But for 2006 the normal mechanism of releasing it below 6 months was renewed.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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"> Yes, all data on actual outcomes have been audited. At least two-thirds, but not all, of the data on actual outcomes have been audited. Less than two-thirds of the data on actual outcomes have been audited. None of the data on actual outcomes has been audited, or a year-end report is not released. Not applicable/other (please comment). <p><u>Citation:</u> http://www.nku.cz/stan-szu/stanovisko-szu-2005.pdf</p> <p><u>Comment:</u> The Supreme Audit Office publishes a general opinion about the budget. More detailed audit concerns some units or programs. Not all data could be audited</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Not all data could have been audited. No remedial action taken due to negative audit opinion.</p>	b

<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"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> The detailed report is available in Czech http://www.mfcr.cz/cps/rde/xchg/mfcr/hs.xsl/statni_zav_ucet.html?year=2005</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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> <ol style="list-style-type: none"> The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases). The explanation focuses on a higher level of aggregation than departmental totals (or functional totals). No explanation of the differences is provided, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Detailed discussion is available in Czech http://www.mfcr.cz/cps/rde/xchg/mfcr/hs.xsl/statni_zav_ucet.html?year=2005</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Details available http://www.mfcr.cz/cps/rde/xbcr/mfcr/SZU2005_C_II_pdf.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>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> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Macroeconomic data are discussed in the part B - Economic Development and Public Budgets. http://www.mfcr.cz/cps/rde/xbcr/mfcr/SZU2005_B_pdf.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>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"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mfcr.cz/cps/rde/xbcr/mfcr/SZU2005_C_pdf.pdf</p> <p><u>Comment:</u> Some non-financial data are mentioned (number of people covered by the social benefits system or number of mortgages), but mainly as a description not as an explanation of the difference.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No performance indicators exist.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mfcr.cz/cps/rde/xbcr/mfcr/SZU2005_C_pdf.pdf</p> <p><u>Comment:</u> State social benefits system should address problems of the most impoverished. Details about the social benefits are included, but without any analysis of real impacts.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key issues, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information is not presented on extra-budgetary funds, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mfcr.cz/cps/rde/xchg/mfcr/hs.xsl/statni_zav_ucet_28537.html?year=2005</p> <p><u>Comment:</u> Year-end reports of all extra-budgetary funds included.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p><i>The Independence and Performance of the Supreme Audit Institution</i></p>	

<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"> Final audited accounts are released to the public six months or less after the end of the fiscal year. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. Not applicable/other (please comment). <p><u>Citation:</u> http://www.nku.cz/stan-szu/stanovisko-szu-2005.pdf</p> <p><u>Comment:</u> According to the Act 166/93, art. 5, the SAI must submit its opinion to the Parliament. The discussion over the year-end budget includes the SAI report and after being received by the Parliament, the report is publicly available. Normally, the report becomes public within the 6 months after the end of the budgetary year. However, for year-end budget 2005, as there were the elections in June 2006, the report became public only in October 2006.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ol style="list-style-type: none"> All expenditures have been audited and the reports released to the public. Expenditures representing at least two-thirds of, but not all, expenditure have been audited. Expenditure representing less than two-thirds of expenditure have been audited. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u> http://www.nku.cz/scripts/rka/prehled_akci.asp?sestava=7</p> <p><u>Comment:</u> SAI focuses mainly on single usually multi-year programs or departments for detailed usually audit. From the audit plan we have made the estimation.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c

<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <p>a. The annual audit report(s) includes one or more executive summaries summarizing the report's content.</p> <p>b. 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.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://www.nku.cz/scripts/rka/prehled_akci.asp?sestava=7</p> <p><u>Comment:</u> Not only summary, the whole reports are published.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>114. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?</p> <p>a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before they are removed.</p> <p>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Article 10.9, Law on Supreme Audit Office http://www.nku.cz/zakony/zakon_166-93.pdf</p> <p><u>Comment:</u> The Czech President may dismiss the SAI President on the proposal of the Chamber of Deputies but only under two possible conditions – if s/he has not performed his function for six months or more, or if there has been a legally effective decision of the SAI disciplinary commission to propose the President's dismissal. Therefore s/he may not be removed without initiative of legislature, although it is not legislature which gives final consent.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, the SAI releases to the public audits of all extra-budgetary funds. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds. 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. Not applicable/other (please comment). <p><u>Citation:</u> http://www.nku.cz/scripts/rka/detail.asp?cisloakce=06/34&rok=0&sestava=7</p> <p><u>Comment:</u> If an audit is carried out, the report could be find on website. However, there are no general audits of the extra-budgetary funds.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ol style="list-style-type: none"> The SAI has full discretion to decide which audits it wishes to undertake. The SAI has significant discretion, but faces some limitations. The SAI has some discretion, but faces considerable limitations. The SAI has no discretion to decide which audits it wishes to undertake. Not applicable/other (please comment). <p><u>Citation:</u> The Act 166/93 Coll, at art. 3 and 17, specifies quite large decision powers over the selection of audited items and subjects. http://www.nku.cz/Zakony/zakon_166-93.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ol style="list-style-type: none"> The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mfcr.cz/cps/rde/xchg/mfcr/hs.xsl/zakon_o_sr_1155.html</p> <p><u>Comment:</u> Ministry of Finance is not allowed to change the budget submitted by the SAI; if the government disagrees with the SAI budget then the Chamber of Deputies Budgetary Committee decides on its size within 15 days on the request of the government (Budgetary Rules, Art 8.)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ol style="list-style-type: none"> The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector. Not applicable/other (please comment). <p><u>Citation:</u> The annual report includes the information about the staff management. http://www.nku.cz/vyr-zpravy/vz_2006.pdf (starting p. 45).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<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> <ul style="list-style-type: none">a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year.b. 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.c. 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.d. No, the SAI does not maintain any formal mechanisms of communication with the public.e. Not applicable. <p><u>Citation:</u> http://www.nku.cz/vyr-zpravy/vz_2006.pdf, (p.38)</p> <p><u>Comment:</u> In 2006 SAI received 491 suggestions.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
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<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ol style="list-style-type: none"> Yes, all audit reports are scrutinized. Yes, most audit reports are scrutinized. Yes, some audit reports are scrutinized. No, audit reports are not scrutinized. Not applicable/other (please comment). <p><u>Citation:</u> http://www.nku.cz/Zakony/zakon_166-93.pdf http://www.nku.cz/vyr-zpravy/vz_2006.pdf http://www.psp.cz/sqw/hp.sqw?k=99&ido=795&td=2</p> <p><u>Comment:</u> According to the Act 166/93 Coll, art. 30, the SAI submits immediately all the relevant audit reports to the Parliament. Annual reports (Annex 4) provide the summary of all audit reports. The responsible sub-committee surely receives reports but based on its limited activities we would conclude that only some reports are really scrutinized.</p> <p><u>Peer Reviewer One Comment:</u> Answer is not entirely relevant. More important in this respect is that the Parliamentary Sub-committee for financial control in public administration appears to be totally inactive.</p> <p><u>Peer Reviewer Two Comment:</u> Some reports are only just read or “rewritten.” Not scrutinized. Insufficient.</p>	C
<p>121. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?</p> <ol style="list-style-type: none"> Yes, the executive reports publicly on what steps it has taken to address audit findings. Yes, the executive reports publicly on most audit findings. Yes, the executive reports publicly on some audit findings. No, the executive does not report on steps it has taken to address audit findings. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The electronic archives provide government decisions where the government usually only acknowledges SAI conclusions and asks the responsible body to follow the recommendations. However, quite often the ministry concerned comments publicly on the conclusions.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C

<p>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations. b. Yes, a report is released, covering key audit recommendations, but some details are excluded. c. Yes, a report is released, but it lacks important details. d. No, a report is not produced or it is prepared for internal purposes only (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No reports are available.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Reparation actions are taken in minor cases and no report is produced.</p>	<p>d</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> <ol style="list-style-type: none"> Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs. Yes, legislators are provided audit reports on secret items, but some details are excluded. Yes, legislators are provided audit reports on secret items, but they lack important details. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify). Not applicable/other (please comment). <p><u>Citation:</u> http://www.psp.cz/sqw/text/text2.sqw?idd=8895</p> <p><u>Comment:</u> Security Committee receives these reports because they discuss the year-end budget of e.g. Intelligence Units. It is hard to assess how detailed these reports are.</p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> It is provided only to members of security committee of the House of Deputies.</p> <p><u>Researcher Response:</u> I choose to change my answer to “b.” Citation and comments modified as well as the answer. As it is impossible to say if the reports are detailed enough we opt for “b.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” in light of the information provided by the researcher and peer reviewers.</p>	<p>b</p>
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Additional Comments:

Please use this section to add any additional comments.

Peer Reviewer Two Additional Comments: I have strictly gone through all the sources provided by questionnaire authors. Except several cases (see my comments) I am in full consent with the authors. Their statements are supported with relevant documents.

On the other hand I am very skeptical on accuracy of the data provided by Czech authorities. The major problem of it is that public sector does not have any specific accountancy rules and does not use comparative accounting methods. There is no clear evidence of public property and liabilities. The public sector is missing central auditors & accountant court or institution in the meaning of providing comparative and accurate data to both public and private users.