

International Budget Partnership
OPEN BUDGET QUESTIONNAIRE

SERBIA

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International Budget Partnership OPEN BUDGET QUESTIONNAIRE SERBIA

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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 | Not Available |
| Budget Summary | 2007 |
| Executive's Budget Proposal | 2007 |
| Supporting Budget Documents | 2007 |
| Citizens Budget | NA |
| Enacted Budget | 2007 |
| In-Year Reports | 2006 |
| Mid-Year Report | NA |
| Year-End Report | 2006 |
| Audit Report | NA |

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 Available |
| Budget Summary | <p>Презентација Предлога Закона о буџету Републике Србије за 2007 Влада Републике Србије, 15. јун 2007. Presentation on the Draft budget law of Republic of Serbia for 2007</p> <p>http://www.mfin.sr.gov.yu/html/mig/pdf/Predlog_zakona_o_budzetu_2007.zip</p> |
| Executive’s Budget Proposal | <p>9. седница Владе Републике Србије, 14. јун 2007. године: Предлог закона о буџету Републике Србије за 2007. годину (Draft Law on budget of Republic of Serbia for year 2007, June 14th 2007, adopted on 9th session of the Government formed in 2007)</p> <p>http://www.srbija.sr.gov.yu/vesti/dokumenti_pregled.php?id=69092 http://www.srbija.sr.gov.yu/extfile/sr/69196/budzet_opsti_deo0009_cyr.zip http://www.srbija.sr.gov.yu/extfile/sr/69198/budzet_tabela0009.xls http://www.srbija.sr.gov.yu/extfile/sr/69192/izvrsenje_budzeta0009_cyr.zip</p> <p>The above mentioned links are for the page where all relevant documents are presented, for the part presenting general budget of Republic, and for the table with the classification of expenditures and provisions relevant for further execution of the budget.</p> |
| Budget Document One in Support of the Executive’s Budget Proposal | <p>9. седница Владе Републике Србије, 14. јун 2007. године: Предлог закона о буџету Републике Србије за 2007. годину (образложење)</p> <p>(Explanatory note for Draft Law on budget of Republic of Serbia for year 2007, June 14th 2007, adopted on 9th session of the Government formed in 2007)</p> <p>Note: technically speaking, these two documents are part of the draft law, submitted to the National Assembly by the Government, as all draft laws should also consist such explanatory note. The two documents presented here are summary explanation and explanation per sections.</p> |

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| | http://www.srbija.sr.gov.yu/extfile/sr/69184/budzet_obrazlozenje0009_cyr.zip http://www.srbija.sr.gov.yu/extfile/sr/69181/budzet_obrazlozenje_razdeli0009_cyr.zip |
| Budget Document Two in Support of the Executive's Budget Proposal | <p>Here are the links for a set of draft decisions and amendments to various laws, proposed by the government on the same day with the draft budget law. The content and passing of this legislation is highly relevant for the budget, as various types of state income and expenditure are planned in the draft budget law with the assumption that this legislation will be also adopted.</p> <p>The links are referring to decisions approving financial plans of state owned funds and mandatory social and health insurance funds (1-5) (could be considered as "extra-budgetary funds"), and amendments in tax and custom regulation (6-10):</p> <p> http://www.srbija.sr.gov.yu/extfile/sr/69178/odluke_pio_zaposlenih0009_cyr.zip http://www.srbija.sr.gov.yu/extfile/sr/69175/odluka_pio_poljoprivrednika0009_cyr.zip http://www.srbija.sr.gov.yu/extfile/sr/69172/odluka_pio_samostalnih_delatnosti0009_cyr.zip http://www.srbija.sr.gov.yu/extfile/sr/69169/odluke_rep.zavod_za_zdravstveno_osiguranje0009_cyr.zip http://www.srbija.sr.gov.yu/extfile/sr/69166/odluke_nac.sluzba_zaposljavanje0009_cyr.zip http://www.srbija.sr.gov.yu/extfile/sr/69124/pz_pppa0009_cyr.zip http://www.srbija.sr.gov.yu/extfile/sr/69121/pz_porez_na_imovinu0009_cyr.zip http://www.srbija.sr.gov.yu/extfile/sr/69118/pz_o_pdv0009_cyr.zip http://www.srbija.sr.gov.yu/extfile/sr/69115/pz_akcize0009_cyr.zip http://www.srbija.sr.gov.yu/extfile/sr/69112/pz_carinska_tarifa0009_cyr.zip </p> |
| Budget Document Three in Support of the Executive's Budget Proposal | |
| Citizens Budget | Not produced. |
| Enacted Budget | <p>Закон о буџету Републике Србије за 2007 (Службени гласник Републике Србије број 58 из 2007) (Law on budget of Republic of Serbia for 2007 (Official gazette of Republic of Serbia no. 58 from 2007)) http://www.parlament.sr.gov.yu/content/cir/akta/akta_detalji.asp?Id=401&t=Z#</p> |
| In-Year Reports | <p>Министарство финансија: „Билтен јавних финансија,” бројеви 17-32 Ministry of Finance: "Bulletin of public finances," issues 17-32 http://www.mfin.sr.gov.yu/html/modules.php?op=modload&name=Subjects&file=index&req=listpages&subid=78</p> |

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| | Note: The bulletin presents on a monthly basis a comprehensive overview of macroeconomic and fiscal developments for the relevant period, including data on budget execution (economic classification), comparative overviews, data on public debt, financial markets etc |
| Mid-Year Review | Not produced. Note: The "Bulletin of public finances" contains much information that could be included in a mid-year review, but no separate such act was produced. |
| Year-End Report | Предлог закона о завршном рачуну буџета Републике Србије за 2006, Влада Републике Србије, јул 2007 (Draft law on final account of Republic of Serbia for year 2006, Government of Serbia, July 2007) http://www.srbija.sr.gov.yu/extfile/sr/70593/budzet2006_0014_cyr.zip |
| Audit Report | Not produced. Supreme Audit Institution is not established yet. |
| Other Documents | Макроекономски показатељи у 2006 Влада Републике Србије, 7. септембар 2006. Macroeconomic indicators for year 2006 Government of Serbia, September 7th 2006 http://www.mfin.sr.gov.yu/html/mig/pdf/Makroekonomski_pokazatelji.zip Note: This document was presented by the executive prior to the presentation of the budget law for 2007, i.e. during the previous government's unsuccessful attempt to adopt the budget law for the year 2007. The presentation is still posted on the Ministry of finance web-page, and data are at least in part relevant also for the current draft budget law. Закон о буџетском систему (Budget system law) Закон о Државној ревизорској институцији (Law on Supreme Audit Institution) http://www.parlament.sr.gov.yu/content/cir/akta/zakoni.asp Меморандум о буџету, економској и фискалној политици за 2007 са пројекцијама за 2008 и 2009, Влада Србије, новембар 2006 http://www.srbija.sr.gov.yu/vesti/dokumenti_pregled.php?id=60615 Memorandum on the budget and economic and fiscal policy for 2007 with projections for 2008 and 2009, Government of Serbia November 6th 2006 (text also available in English) on www.mfin.sr.gov.yu |
| Relevant Ministries & Departments | Народна скупштина Републике Србије (National Assembly of Republic of Serbia) www.parlament.sr.gov.yu Влада Србије (Government of Serbia) www.srbija.sr.gov.yu Министарство финансија (Ministry of Finance) www.mfin.sr.gov.yu |

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 |
| 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> | | | | | | |
| | 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 | No | No | No | No | 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 | Yes** | Yes** | 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 | NA | Yes | Yes | Yes | Yes | NA |

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

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

** Upon request.

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 | | | 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 | |
| <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 | No | Yes | NA | No | NA |
| 2. Advance notification of release sent to users, media | No ¹ | No | NA | No | NA |
| 3. Released to public same day as official release to media | Yes ² | Yes | NA | Yes | NA |
| 4. Available on the Internet free of charge | Yes | Yes | NA | Yes | NA |
| 5. Free print copies available, limited distribution | Yes* | Yes* | NA | Yes | NA |
| 6. Free print copies available, mass distribution | No | No | NA | No | NA |
| 7. Readily available outside capital/big cities [†] | Yes | Yes | NA | Yes | NA |
| 8. Written in more than one language | No | No | NA | No | NA |
| 9. News conference is held to discuss release | No | Yes** | NA | No | NA |

[†]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.

¹ The release date is generally known to the public, once budget is enacted – publishing in Official Gazette in few days after adoption.

² No specific release to the media, just publishing in OG and posting on Internet.

* Upon request.

** Sometimes.

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 | |
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| 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> 9. седница Владе Републике Србије, 14. јун 2007. године: Предлог закона о буџету Републике Србије за 2007. годину (Draft Law on budget of Republic of Serbia for year 2007, June 14th 2007, adopted on 9th session of the Government formed in 2007)</p> <p>http://www.srbija.sr.gov.yu/vesti/dokumenti_pregled.php?id=69092 http://www.srbija.sr.gov.yu/extfile/sr/69196/budzet_opsti_deo0009_cyr.zip http://www.srbija.sr.gov.yu/extfile/sr/69198/budzet_tabela0009.xls http://www.srbija.sr.gov.yu/extfile/sr/69192/izvrsenje_budzeta0009_cyr.zip</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | a |

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| <p>2. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <ol style="list-style-type: none"> All expenditures are classified by functional classification, and the categorization is compatible with international standards. All expenditures are classified by functional classification, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by function. No expenditures classified by function are presented. Not applicable/other (please comment). <p><u>Citation:</u> 9. седница Владе Републике Србије, 14. јун 2007. године: Предлог закона о буџету Републике Србије за 2007. годину (Draft Law on budget of Republic of Serbia for year 2007, June 14th 2007, adopted on the 9th session of the Government formed in 2007)</p> <p>http://www.srbija.sr.gov.yu/vesti/dokumenti_pregled.php?id=69092 http://www.srbija.sr.gov.yu/extfile/sr/69196/budzet_opsti_deo0009_cyr.zip http://www.srbija.sr.gov.yu/extfile/sr/69198/budzet_tabela0009.xls http://www.srbija.sr.gov.yu/extfile/sr/69192/izvrsenje_budzeta0009_cyr.zip</p> <p><u>Comment:</u> Most of the classification is compatible with international standards.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | b |
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| <p>3. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ol style="list-style-type: none"> a. All expenditures are classified by economic classification, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification. d. No expenditures classified by economic classification are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> 9. седница Владе Републике Србије, 14. јун 2007. године: Предлог закона о буџету Републике Србије за 2007. годину (Draft Law on budget of Republic of Serbia for year 2007, June 14th 2007, adopted on 9th session of the Government formed in 2007)</p> <p>http://www.srbija.sr.gov.yu/vesti/dokumenti_pregled.php?id=69092 http://www.srbija.sr.gov.yu/extfile/sr/69196/budzet_opsti_deo0009_cyr.zip http://www.srbija.sr.gov.yu/extfile/sr/69198/budzet_tabela0009.xls http://www.srbija.sr.gov.yu/extfile/sr/69192/izvrsenje_budzeta0009_cyr.zip</p> <p><u>Comment:</u> Most of the classification is compatible with international standards, but not all.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | b |
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| <p>4. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ol style="list-style-type: none"> Program-level data are presented for all expenditures. Program-level data are presented for at least two-thirds of, but not all, expenditures. Program-level data are presented, but for less than two-thirds of expenditures. No program-level data are presented. Not applicable/other (please comment). <p><u>Citation:</u> 9. седница Владе Републике Србије, 14. јун 2007. године: Предлог закона о буџету Републике Србије за 2007. годину (Draft Law on budget of Republic of Serbia for year 2007, June 14th 2007, adopted on 9th session of the Government formed in 2007)</p> <p>http://www.srbija.sr.gov.yu/vesti/dokumenti_pregled.php?id=69092 http://www.srbija.sr.gov.yu/extfile/sr/69196/budzet_opsti_deo0009_cyr.zip http://www.srbija.sr.gov.yu/extfile/sr/69198/budzet_tabela0009.xls http://www.srbija.sr.gov.yu/extfile/sr/69192/izvrsenje_budzeta0009_cyr.zip</p> <p><u>Comment:</u> Data is presented on program level only for some budget users (e.g. Ministry of Culture on page 42). The tendency is to increase the amount of data available on program level (data available for five government ministries in Budget for year 2008).</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>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> Меморандум о буџету, економској и фискалној политици за 2007 са пројекцијама за 2008 и 2009, Влада Србије, новембар 2006 http://www.srbija.sr.gov.yu/vesti/dokumenti_pregled.php?id=60615</p> <p>Memorandum on the budget and economic and fiscal policy for 2007 with projections for 2008 and 2009, Government of Serbia November 6th 2006</p> <p><u>Comment:</u> The document presents an estimation of the consolidated aggregate expenditures of the public sector (including also regional and local authorities and social security funds) - see table 17 of Memorandum, and for each authority level separately (see table 18, and tables 20 and 21 for the functional and economic classification). More information available in: Министарство финансија: „Билтен јавних финансија,” бројеви 17-32 Ministry of Finance: “Bulletin of public finances,” issues 17-32 http://www.mfin.sr.gov.yu/html/modules.php?op=modload&name=Subjects&file=index&req=listpages&subid=78</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>a</p> |
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6. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?
- Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).
 - Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.
 - 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.
 - No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all.
 - Not applicable/other (please comment).

Citation:

Меморандум о буџету, економској и фискалној политици за 2007 са пројекцијама за 2008 и 2009, Влада Србије, новембар 2006
http://www.srbija.sr.gov.yu/vesti/dokumenti_pregled.php?id=60615

Memorandum on the budget and economic and fiscal policy for 2007 with projections for 2008 and 2009, Government of Serbia November 6th 2006.

Comment:

Multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but for the aggregate expenditure, not for individual programs." The budget is not organized/expressed at the level of programs in general. The tables referenced in the comments above contain consolidated expenditure figures for all administrative units (institutions), disaggregated by economic classification (Table 20) and functional classification (Table 21). However, the level of envisaged expenditures in these tables is presented in comparison with envisaged GDP, not in monetary amounts. These amounts might be indirectly calculated using other information presented.

Useful information may be also found on:

Министарство финансија: „Билтен јавних финансија,” бројеви 17-32

Ministry of Finance: “Bulletin of public finances,” issues 17-32

<http://www.mfin.sr.gov.yu/html/modules.php?op=modload&name=Subjects&file=index&req=listpages&subid=78>

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

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| <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> Меморандум о буџету, економској и фискалној политици за 2007 са пројекцијама за 2008 и 2009, Влада Србије, новембар 2006 http://www.srbija.sr.gov.yu/vesti/dokumenti_pregled.php?id=60615</p> <p>Memorandum on the budget and economic and fiscal policy for 2007 with projections for 2008 and 2009, Government of Serbia November 6th 2006</p> <p><u>Comment:</u> The memorandum presents (in table 19) estimation for various tax revenues, identified by type in more than 90 percent, in comparison with the GDP level (i.e. as percentage of it).</p> <p>More information available in: Министарство финансија: „Билтен јавних финансија,” бројеви 17-32 Ministry of Finance: “Bulletin of public finances,” issues 17-32 http://www.mfin.sr.gov.yu/html/modules.php?op=modload&name=Subjects&file=index&req=listpages&subid=78.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | b |
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| <p>8. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <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> Меморандум о буџету, економској и фискалној политици за 2007 са пројекцијама за 2008 и 2009, Влада Србије, новембар 2006 http://www.srbija.sr.gov.yu/vesti/dokumenti_pregled.php?id=60615</p> <p>Memorandum on the budget and economic and fiscal policy for 2007 with projections for 2008 and 2009, Government of Serbia November 6th 2006.</p> <p>Министарство финансија: „Билтен јавних финансија,” бројеви 17-32 Ministry of Finance: “Bulletin of public finances,” issues 17-32 http://www.mfin.sr.gov.yu/html/modules.php?op=modload&name=Subjects&file=index&req=listpages&subid=78</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | b |
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| <p>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> Меморандум о буџету, економској и фискалној политици за 2007 са пројекцијама за 2008 и 2009, Влада Србије, новембар 2006 http://www.srbija.sr.gov.yu/vesti/dokumenti_pregled.php?id=60615</p> <p>Memorandum on the budget and economic and fiscal policy for 2007 with projections for 2008 and 2009, Government of Serbia November 6th 2006</p> <p><u>Comment:</u> Document presents estimation of consolidated income of all government levels for the next two years compared against the estimated GDP, and not money amounts (table 19 of Memorandum). There are also data for the same incomes, as in annual budget, including several types of tax and non-tax incomes. However, the conclusion about the money involved might be driven using other data from the same document.</p> <p>More details, including revenues collected on monthly basis are available in the MF bulletin. Министарство финансија: „Билтен јавних финансија,” бројеви 17-32 Ministry of Finance: “Bulletin of public finances,” issues 17-32 http://www.mfin.sr.gov.yu/html/modules.php?op=modload&name=Subjects&file=index&req=listpages&subid=78</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>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> <ol style="list-style-type: none"> Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. Yes, multi-year estimates are presented, but only for some individual sources of revenue. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. Not applicable/other (please comment). <p><u>Citation:</u> Меморандум о буџету, економској и фискалној политици за 2007 са пројекцијама за 2008 и 2009, Влада Србије, новембар 2006 http://www.srbija.sr.gov.yu/vesti/dokumenti_pregled.php?id=60615</p> <p>Memorandum on the budget and economic and fiscal policy for 2007 with projections for 2008 and 2009, Government of Serbia November 6th 2006</p> <p><u>Comment:</u> The document presents an estimation of the consolidated income of all government levels for the next two years compared against estimated GDP, and not money amounts (table 19 of Memorandum). There is also data for the same incomes, as in the annual budget, including several types of tax and non-tax incomes. However, the conclusion about the money involved might be driven using other data from the same document.</p> <p>More details, including revenues collected on a monthly basis are available in MF bulletin. Министарство финансија: „Билтен јавних финансија,” бројеви 17-32 Ministry of Finance: “Bulletin of public finances,” issues 17-32 http://www.mfin.sr.gov.yu/html/modules.php?op=modload&name=Subjects&file=index&req=listpages&subid=78</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>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> 9. седница Владе Републике Србије, 14. јун 2007. године: Предлог закона о буџету Републике Србије за 2007. годину (образложење)</p> <p>(Explanatory note for the Draft Law on the budget of Republic of Serbia for the year 2007, June 14th 2007, adopted on the 9th session of the Government formed in 2007) http://www.srbija.sr.gov.yu/extfile/sr/69184/budzet_obrazlozenje0009_cyr.zip http://www.srbija.sr.gov.yu/extfile/sr/69181/budzet_obrazlozenje_razdeli0009_cyr.zip</p> <p><u>Comment:</u> The draft law presents in separate tables (in Article 4 and pages 22-29 of explanatory note) data about the debt at the end of the previous budget year and information about loans that will be approved during the budget year.</p> <p>More information is available in Министарство финансија: „Билтен јавних финансија,” бројеви 17-32 Ministry of Finance: “Bulletin of public finances,” issues 17-32 http://www.mfin.sr.gov.yu/html/modules.php?op=modload&name=Subjects&file=index&req=listpages&subid=78</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>12. Does the executive's budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>a. Yes, interest payments on the debt are presented. b. No, interest payments on the debt are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> 9. седница Владе Републике Србије, 14. јун 2007. године: Предлог закона о буџету Републике Србије за 2007. годину (образложење)</p> <p>(Explanatory note for Draft Law on budget of Republic of Serbia for year 2007, June 14th 2007, adopted on 9th session of the Government formed in 2007)</p> <p>http://www.srbija.sr.gov.yu/extfile/sr/69184/budzet_obrazlozenje0009_cyr.zip http://www.srbija.sr.gov.yu/extfile/sr/69181/budzet_obrazlozenje_razdeli0009_cyr.zip ip See pages 22-29.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>a</p> |
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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?
- 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.
 - Not applicable/other (please comment).

Citation:

Меморандум о буџету, економској и фискалној политици за 2007 са пројекцијама за 2008 и 2009, Влада Србије, новембар 2006
http://www.srbija.sr.gov.yu/vesti/dokumenti_pregled.php?id=60615

Memorandum on the budget and economic and fiscal policy for 2007 with projections for 2008 and 2009, Government of Serbia November 6th 2006

9. седница Владе Републике Србије, 14. јун 2007. године:
Предлог закона о буџету Републике Србије за 2007. годину
(Draft Law on budget of Republic of Serbia for year 2007, June 14th 2007, adopted on 9th session of the Government formed in 2007)

http://www.srbija.sr.gov.yu/vesti/dokumenti_pregled.php?id=69092
http://www.srbija.sr.gov.yu/extfile/sr/69196/budzet_opsti_deo0009_cyr.zip

9. седница Владе Републике Србије, 14. јун 2007. године:
Предлог закона о буџету Републике Србије за 2007. годину (образложење)

(Explanatory note for Draft Law on budget of Republic of Serbia for year 2007, June 14th 2007, adopted on 9th session of the Government formed in 2007)

http://www.srbija.sr.gov.yu/extfile/sr/69184/budzet_obrazlozenje0009_cyr.zip
http://www.srbija.sr.gov.yu/extfile/sr/69181/budzet_obrazlozenje_razdeli0009_cyr.zip

Comment:

There is plenty of information (structure of government debt per loaners, amount of debt, amount of debt and interest to be paid in the current budget year and the budget years to come etc), but without explicit details on the maturity profile and interest rates for most debts.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

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| <p>14. Does the executive's budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ol style="list-style-type: none"> 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. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details. No, information related to the macroeconomic forecast is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Меморандум о буџету, економској и фискалној политици за 2007 са пројекцијама за 2008 и 2009, Влада Србије, новембар 2006 http://www.srbija.sr.gov.yu/vesti/dokumenti_pregled.php?id=60615</p> <p>Memorandum on the budget and economic and fiscal policy for 2007 with projections for 2008 and 2009, Government of Serbia November 6th 2006 Chapter II of Memorandum.</p> <p><u>Comment:</u> Data for interest rates are missing.</p> <p>More information available in Министарство финансија: „Билтен јавних финансија,” бројеви 17-32 Ministry of Finance: “Bulletin of public finances,” issues 17-32 http://www.mfin.sr.gov.yu/html/modules.php?op=modload&name=Subjects&file=index&req=listpages&subid=78</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | b |
| <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> Меморандум о буџету, економској и фискалној политици за 2007 са пројекцијама за 2008 и 2009, Влада Србије, новембар 2006</p> | c |

http://www.srbija.sr.gov.yu/vesti/dokumenti_pregled.php?id=60615

Memorandum on the budget and economic and fiscal policy for 2007 with projections for 2008 and 2009, Government of Serbia, November 6th 2006 (Chapters I and II of Memorandum)

9. седница Владе Републике Србије, 14. јун 2007. године:
Предлог закона о буџету Републике Србије за 2007. годину (образложење)

(Explanatory note for Draft Law on budget of Republic of Serbia for year 2007, June 14th 2007, adopted on 9th session of the Government formed in 2007), pages 1-4

http://www.srbija.sr.gov.yu/extfile/sr/69184/budzet_obrazlozenje0009_cyr.zip
http://www.srbija.sr.gov.yu/extfile/sr/69181/budzet_obrazlozenje_razdeli0009_cyr.zip

Comment:

Although there is respectable amount of information available about all the key macroeconomic assumptions (figures and narrative description), it is not always clear in which way each of them reflects on country's budget.

More facts available on

Министарство финансија: „Билтен јавних финансија,” бројеви 17-32

Ministry of Finance: “Bulletin of public finances,” issues 17-32

<http://www.mfin.sr.gov.yu/html/modules.php?op=modload&name=Subjects&file=index&req=listpages&subid=78>

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

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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> <p>a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on the impact of policy proposals on expenditures is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> 9. седница Владе Републике Србије, 14. јун 2007. године: Предлог закона о буџету Републике Србије за 2007. годину (образложење)</p> <p>(Explanatory note for Draft Law on budget of Republic of Serbia for year 2007, June 14th 2007, adopted on 9th session of the Government formed in 2007)</p> <p>http://www.srbija.sr.gov.yu/extfile/sr/69184/budzet_obrazlozenje0009_cyr.zip http://www.srbija.sr.gov.yu/extfile/sr/69181/budzet_obrazlozenje_razdeli0009_cyr.zip</p> <p>Меморандум о буџету, економској и фискалној политици за 2007 са пројекцијама за 2008 и 2009, Влада Србије, новембар 2006 http://www.srbija.sr.gov.yu/vesti/dokumenti_pregled.php?id=60615</p> <p>Memorandum on the budget and economic and fiscal policy for 2007 with projections for 2008 and 2009, Government of Serbia November 6th 2006</p> <p><u>Comment:</u> Some changes, coming as consequences of different policies, are extensively discussed (like the envisaged increased of civil servant salaries on the basis of new legislation and agreements with trade unions). See Explanatory note from page 12. However, for most of other policy changes the information on policy proposals' income is limited.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>c</p> |
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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?
- 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)

Citation:

Comment:

9. седница Владе Републике Србије, 14. јун 2007. године:
Предлог закона о буџету Републике Србије за 2007. годину (образложење)

(Explanatory note for Draft Law on budget of Republic of Serbia for year 2007, June 14th 2007, adopted on 9th session of the Government formed in 2007)

See pages 29 - 34.

http://www.srbija.sr.gov.yu/extfile/sr/69184/budzet_obrazlozenje0009_cyr.zip
http://www.srbija.sr.gov.yu/extfile/sr/69181/budzet_obrazlozenje_razdeli0009_cyr.zip

Меморандум о буџету, економској и фискалној политици за 2007 са пројекцијама за 2008 и 2009, Влада Србије, новембар 2006
http://www.srbija.sr.gov.yu/vesti/dokumenti_pregled.php?id=60615

Memorandum on the budget and economic and fiscal policy for 2007 with projections for 2008 and 2009, Government of Serbia November 6th 2006

Here are the links for the set of draft decisions and amendments to various laws proposed by the government on the same day with the draft budget law. The content and passing through the Parliament of these legislation is highly relevant for the budget, as various types of state income and expenditure are planned in the draft budget law upon the assumption that these legislation will be also adopted.

Links are referring to decisions approving financial plans of state owned funds and mandatory social and health insurance funds (1-5) (could be considered as "extra-budgetary funds"), and amendments in tax and custom regulation (6-10):

http://www.srbija.sr.gov.yu/extfile/sr/69178/odluke_pio_zaposlenih0009_cyr.zip
http://www.srbija.sr.gov.yu/extfile/sr/69175/odluka_pio_poljoprivrednika0009_cyr.zip
http://www.srbija.sr.gov.yu/extfile/sr/69172/odluka_pio_samostalne_delatnosti0009_cyr.zip
http://www.srbija.sr.gov.yu/extfile/sr/69169/odluke_rep.zavod_za_zdravstveno_osiguranje0009_cyr.zip
http://www.srbija.sr.gov.yu/extfile/sr/69166/odluke_nac.sluzba_zaposljavanje0009_cyr.zip
http://www.srbija.sr.gov.yu/extfile/sr/69124/pz_pppa0009_cyr.zip

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| <p> http://www.srbija.sr.gov.yu/extfile/sr/69121/pz_porez_na_imovinu0009_cyr.zip http://www.srbija.sr.gov.yu/extfile/sr/69118/pz_o_pdv0009_cyr.zip http://www.srbija.sr.gov.yu/extfile/sr/69115/pz_akcize0009_cyr.zip http://www.srbija.sr.gov.yu/extfile/sr/69112/pz_carinska_tarifa0009_cyr.zip </p> <p>Explanatory note of draft budget law presents information about budget revenues of various categories, which includes information about new tax rates and their effect to amount of revenues to be collected.</p> <p>Along with budget law, Executive presented set of draft legislation in taxation area and effects of such legislation are discussed in Explanatory note.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | |
| 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"> a. All expenditures are classified by administrative unit for BY-1. b. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. c. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. d. No expenditures classified by administrative unit are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Although not presented in the documents supporting Executive's budget, all such information is easily available in:</p> <p>Предлог закона о завршном рачуну буџета Републике Србије за 2006, Влада Републике Србије, јул 2007</p> <p>(Draft law on final account of Republic of Serbia for year 2006, Government of Serbia, July 2007)</p> <p>http://www.srbija.sr.gov.yu/extfile/sr/70593/budzet2006_0014_cyr.zip</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <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> Меморандум о буџету, економској и фискалној политици за 2007 са пројекцијама за 2008 и 2009, Влада Србије, новембар 2006 http://www.srbija.sr.gov.yu/vesti/dokumenti_pregled.php?id=60615</p> <p>Memorandum on the budget and economic and fiscal policy for 2007 with projections for 2008 and 2009, Government of Serbia November 6th 2006 Table 21</p> <p><u>Comment:</u> The main categories are fully compatible with international standards.</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.” The classification is the same as for the budget year, which according to question 2 is not fully compatible with international standards.</p> <p><u>Researcher Response:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” to maintain consistency with the criteria used for selecting answers across countries.</p> | b |
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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?
- a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards.
 - b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards.
 - c. Some, but not all, expenditures are classified by economic classification for BY-1.
 - d. No expenditures classified by economic classification are presented for BY-1.
 - e. Not applicable/other (please comment).

Citation:

Меморандум о буџету, економској и фискалној политици за 2007 са пројекцијама за 2008 и 2009, Влада Србије, новембар 2006
http://www.srbija.sr.gov.yu/vesti/dokumenti_pregled.php?id=60615

Memorandum on the budget and economic and fiscal policy for 2007 with projections for 2008 and 2009, Government of Serbia November 6th 2006
Tables 17 and 20

9. седница Владе Републике Србије, 14. јун 2007. године:
Предлог закона о буџету Републике Србије за 2007. годину (образложење)

(Explanatory note for Draft Law on budget of Republic of Serbia for year 2007, June 14th 2007, adopted on 9th session of the Government formed in 2007)

http://www.srbija.sr.gov.yu/extfile/sr/69184/budzet_obrazlozenje0009_cyr.zip
http://www.srbija.sr.gov.yu/extfile/sr/69181/budzet_obrazlozenje_razdeli0009_cyr.zip

Table 6.

Comment:

Most of the categories are compatible with international standards.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

b

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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></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <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> Меморандум о буџету, економској и фискалној политици за 2007 са пројекцијама за 2008 и 2009, Влада Србије, новембар 2006 http://www.srbija.sr.gov.yu/vesti/dokumenti_pregled.php?id=60615</p> <p>Memorandum on the budget and economic and fiscal policy for 2007 with projections for 2008 and 2009, Government of Serbia November 6th 2006</p> <p>Tables 20 and 21.</p> <p><u>Comment:</u> Estimates are given as proportion of the country's GDP, by functional and economic classification, for whole BY-1.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | a |

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| <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> <p>a. Yes, such prior-year estimates of aggregate expenditure are presented. b. No, such prior-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Меморандум о буџету, економској и фискалној политици за 2007 са пројекцијама за 2008 и 2009, Влада Србије, новембар 2006 http://www.srbija.sr.gov.yu/vesti/dokumenti_pregled.php?id=60615</p> <p>Memorandum on the budget and economic and fiscal policy for 2007 with projections for 2008 and 2009, Government of Serbia November 6th 2006</p> <p>Tables 15 and 16.</p> <p><u>Comment:</u> Information presented for the last 5 years, by functional and economic classification, as percentage of GDP.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>a</p> |
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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)?
- 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).

Citation:

Меморандум о буџету, економској и фискалној политици за 2007 са пројекцијама за 2008 и 2009, Влада Србије, новембар 2006
http://www.srbija.sr.gov.yu/vesti/dokumenti_pregled.php?id=60615

Memorandum on the budget and economic and fiscal policy for 2007 with projections for 2008 and 2009, Government of Serbia November 6th 2006
Memorandum, tables 15 and 16.

Comment:

There is information presented for the consolidated public expenditures (all levels of authority, not just the budget of the Republic), for all years since 2001. The figures are disaggregated per economic classification (Table 15) and functional classification (Table 16) for the consolidated expenditures and not per individual administrative units or programs. The figures of the expenditures are presented as a percentage in the GDP. Using these and other available data the actual figures may be calculated, in local currency.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

C

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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> 9. седница Владе Републике Србије, 14. јун 2007. године: Предлог закона о буџету Републике Србије за 2007. годину (образложење)</p> <p>(Explanatory note for Draft Law on budget of Republic of Serbia for year 2007, June 14th 2007, adopted on 9th session of the Government formed in 2007)</p> <p>http://www.srbija.sr.gov.yu/extfile/sr/69184/budzet_obrazlozenje0009_cyr.zip http://www.srbija.sr.gov.yu/extfile/sr/69181/budzet_obrazlozenje_razdeli0009_cyr.zip Explanatory note, table 5 and 6.</p> <p><u>Comment:</u> Because of the delay in adopting the 2007 budget, the final execution figures for 2006 were in fact available for consideration. In other words, figures for BY-1 that reflect actual outcomes replace those of BY-2. (In addition, the budget Memorandum (Table 13) presents aggregate expenditure figures for BY 2001 through 2005.) In ordinary circumstances, the answer would also be “a.”</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | a |
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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?
- 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).

Citation:

Меморандум о буџету, економској и фискалној политици за 2007 са пројекцијама за 2008 и 2009, Влада Србије, новембар 2006
http://www.srbija.sr.gov.yu/vesti/dokumenti_pregled.php?id=60615

Memorandum on the budget and economic and fiscal policy for 2007 with projections for 2008 and 2009, Government of Serbia November 6th 2006 (text also available in English) on www.mfin.sr.gov.yu

Tables 15 and 16 compared with tables 20 and 21.

Comment:

Estimations are presented by functional and economic classification, as percentage of the GDP for the given year.

Researcher response to this question was “a.”

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be “d.” There are no indications that any adjustments have taken place. It seems more likely that data are based on the definitions that were applied in the reporting years.

Researcher Response:

I suggest the answer should remain as I indicated in the questionnaire “a” I chose my answer because data are comparable (percentage of GDP for certain category) and it seems that no adjustment is needed. The real problem is presentation of data to be compared only within 10 item classification (e.g. “defense,” “health care,” “education” etc), which makes them not very detailed.

IBP Comment: IBP editors chose answer, “a” to maintain the consistency of the assumptions used in selecting answers across the countries

a

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)?
- 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).

Citation:

Меморандум о буџету, економској и фискалној политици за 2007 са пројекцијама за 2008 и 2009, Влада Србије, новембар 2006
http://www.srbija.sr.gov.yu/vesti/dokumenti_pregled.php?id=60615

Memorandum on the budget and economic and fiscal policy for 2007 with projections for 2008 and 2009, Government of Serbia November 6th 2006 (text also available in English) on www.mfin.sr.gov.yu

Table 19

9. седница Владе Републике Србије, 14. јун 2007. године:
Предлог закона о буџету Републике Србије за 2007. годину (образложење)

(Explanatory note for Draft Law on budget of Republic of Serbia for year 2007, June 14th 2007, adopted on 9th session of the Government formed in 2007)

http://www.srbija.sr.gov.yu/extfile/sr/69184/budzet_obrazlozenje0009_cyr.zip
http://www.srbija.sr.gov.yu/extfile/sr/69181/budzet_obrazlozenje_razdeli0009_cyr.zip

table 10.

Comment:

The memorandum presents data as a percentage of the GDP, and the Explanatory note as an amount in local currency. Data for almost all the tax revenues are presented individually (e.g. only 0.7 percent of overall incomes are classified as "other tax revenues").

More information available in Bulletin of MF for December 2006, issue 28, table 1.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

b

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)?
- 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).

Citation:

9. седница Владе Републике Србије, 14. јун 2007. године:
Предлог закона о буџету Републике Србије за 2007. годину (образложење)
(Explanatory note for Draft Law on budget of Republic of Serbia for year 2007,
June 14th 2007, adopted on 9th session of the Government formed in 2007)
http://www.srbija.sr.gov.yu/extfile/sr/69184/budzet_obrazlozenje0009_cyr.zip
http://www.srbija.sr.gov.yu/extfile/sr/69181/budzet_obrazlozenje_razdeli0009_cyr.zip
Table 10 and page 33
Also "Draft law on budget," page 2, table "Budget incomes" (only 15.3 billion RSD out of 64.5 billion RSD are under "other non - tax revenues" category.

Comment:

Major non-tax revenues are identified, including the amount to be collected within each of category.
More detailed information available in: Bulletin of MF for December 2006, issue 28, table 1.

Peer Reviewer One Comment: A more appropriate response to this question would be "c." Non-tax revenues (12.5% of the BY-1 revenues) are represented as an aggregate figure only in Table 10 of the Explanatory note for the Draft Law on the budget, although a single major source of non-tax revenue is noted in the narrative above the table (license for the second mobile telephone operator in the amount of 27,072 million dinars). A non-exhaustive list of sources is presented in the text that follows, but no figures are correlated with the listed items.

Peer Reviewer Two Comment:

Researcher Response: I chose to keep my answer, "b," because it fits with calculations made on the basis of new presented documents.

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

b

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| <p>29. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. Not applicable/other (please comment). <p><u>Citation:</u> 9. седница Владе Републике Србије, 14. јун 2007. године: Предлог закона о буџету Републике Србије за 2007. годину (образложење) (Explanatory note for Draft Law on budget of Republic of Serbia for year 2007, June 14th 2007, adopted on 9th session of the Government formed in 2007) http://www.srbija.sr.gov.yu/extfile/sr/69184/budzet_obrazlozenje0009_cyr.zip http://www.srbija.sr.gov.yu/extfile/sr/69181/budzet_obrazlozenje_razdeli0009_cyr.zip Table 10.</p> <p><u>Comment:</u> Due to the delay of the budget adoption, the data are reflecting all 12 months of BY-1. In normal circumstances, the answer would be also "a."</p> <p>More information available in: Bulletin of MF for December 2006, issue 28, table 1</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | a |
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| <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> <p>a. Yes, such prior-year estimates of aggregate revenue are presented. b. No, such prior-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Меморандум о буџету, економској и фискалној политици за 2007 са пројекцијама за 2008 и 2009, Влада Србије, новембар 2006 http://www.srbija.sr.gov.yu/vesti/dokumenti_pregled.php?id=60615</p> <p>Memorandum on the budget and economic and fiscal policy for 2007 with projections for 2008 and 2009, Government of Serbia November 6th 2006 Memorandum on budget, table 13.</p> <p><u>Comment:</u> Amounts are presented for consolidated public incomes (all government levels), both as a monetary amount and as percentage of the GDP.</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>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"> a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue. d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u> Меморандум о буџету, економској и фискалној политици за 2007 са пројекцијама за 2008 и 2009, Влада Србије, новембар 2006 http://www.srbija.sr.gov.yu/vesti/dokumenti_pregled.php?id=60615</p> <p>Memorandum on the budget and economic and fiscal policy for 2007 with projections for 2008 and 2009, Government of Serbia November 6th 2006 Memorandum on budget, table 13 and 14.</p> <p><u>Comment:</u> Information is given for consolidated state incomes (including all levels of government). Detailed information (type of income is available as percentage in GDP), and one may calculate exact figures using the information in tables 13&14.</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>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> Меморандум о буџету, економској и фискалној политици за 2007 са пројекцијама за 2008 и 2009, Влада Србије, новембар 2006 http://www.srbija.sr.gov.yu/vesti/dokumenti_pregled.php?id=60615</p> <p>Memorandum on the budget and economic and fiscal policy for 2007 with projections for 2008 and 2009, Government of Serbia November 6th 2006 Memorandum on budget, table 13 and 14.</p> <p><u>Comment:</u> Due to the delay in the budget adoption process, data are available for BY-1 also. In normal circumstances, the answer would be (BY-2), which is still "a."</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>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"> a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. c. Yes, but only information on the level of debt is presented. d. No, information related to the government debt for BY-1 is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> 9. седница Владе Републике Србије, 14. јун 2007. године: Предлог закона о буџету Републике Србије за 2007. годину (Draft Law on budget of Republic of Serbia for year 2007, June 14th 2007, adopted on 9th session of the Government formed in 2007)</p> <p>http://www.srbija.sr.gov.yu/vesti/dokumenti_pregled.php?id=69092 http://www.srbija.sr.gov.yu/extfile/sr/69196/budzet_opsti_deo0009_cyr.zip Article 4.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>a</p> |
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| <p>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> Меморандум о буџету, економској и фискалној политици за 2007 са пројекцијама за 2008 и 2009, Влада Србије, новембар 2006 http://www.srbija.sr.gov.yu/vesti/dokumenti_pregled.php?id=60615</p> <p>Memorandum on the budget and economic and fiscal policy for 2007 with projections for 2008 and 2009, Government of Serbia November 6th 2006 Memorandum on budget, table 24</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>a</p> |
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| <p>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"> Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on extra-budgetary funds is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Меморандум о буџету, економској и фискалној политици за 2007 са пројекцијама за 2008 и 2009, Влада Србије, новембар 2006 http://www.srbija.sr.gov.yu/vesti/dokumenti_pregled.php?id=60615</p> <p>Memorandum on the budget and economic and fiscal policy for 2007 with projections for 2008 and 2009, Government of Serbia November 6th 2006</p> <p>While it seems appropriate to keep the answer “b,” it might be noted that the budget Memorandum presents quite an extensive discussion of the extra-budgetary funds beyond the data immediately following Table 18, although it is not entirely well organized and some details are missing. See sections III 4 and 5, and IV 6</p> <p><u>Comment:</u> The table contains information about funds on mandatory social security organizations, but narrative discussion is not very detailed.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | b |

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| <p>36. Does the executive's budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <p>a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on intergovernmental transfers is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Меморандум о буџету, економској и фискалној политици за 2007 са пројекцијама за 2008 и 2009, Влада Србије, новембар 2006 http://www.srbija.sr.gov.yu/vesti/dokumenti_pregled.php?id=60615</p> <p>Memorandum on the budget and economic and fiscal policy for 2007 with projections for 2008 and 2009, Government of Serbia November 6th 2006</p> <p>9. седница Владе Републике Србије, 14. јун 2007. године: Предлог закона о буџету Републике Србије за 2007. годину (образложење)</p> <p>(Explanatory note for Draft Law on budget of Republic of Serbia for year 2007, June 14th 2007, adopted on 9th session of the Government formed in 2007)</p> <p>http://www.srbija.sr.gov.yu/extfile/sr/69184/budzet_obrazlozenje0009_cyr.zip http://www.srbija.sr.gov.yu/extfile/sr/69181/budzet_obrazlozenje_razdeli0009_cyr.zip</p> <p>ip</p> <p>pages 8 - 12</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>a</p> |
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| <p>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> Меморандум о буџету, економској и фискалној политици за 2007 са пројекцијама за 2008 и 2009, Влада Србије, новембар 2006 http://www.srbija.sr.gov.yu/vesti/dokumenti_pregled.php?id=60615 Memorandum on the budget and economic and fiscal policy for 2007 with projections for 2008 and 2009, Government of Serbia November 6th 2006</p> <p>9. седница Владе Републике Србије, 14. јун 2007. године: Предлог закона о буџету Републике Србије за 2007. годину (образложење) (Explanatory note for Draft Law on budget of Republic of Serbia for year 2007, June 14th 2007, adopted on 9th session of the Government formed in 2007)</p> <p>http://www.srbija.sr.gov.yu/extfile/sr/69184/budzet_obrazlozenje0009_cyr.zip http://www.srbija.sr.gov.yu/extfile/sr/69181/budzet_obrazlozenje_razdeli0009_cyr.zip ip Page 20.</p> <p><u>Comment:</u> There is information about the major transfers to public corporations and about the overall amount of such transfers, but not about the recipients of all such transfers.</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>38. Does the executive's budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ol style="list-style-type: none"> 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). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>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> Меморандум о буџету, економској и фискалној политици за 2007 са пројекцијама за 2008 и 2009, Влада Србије, новембар 2006 http://www.srbija.sr.gov.yu/vesti/dokumenti_pregled.php?id=60615</p> <p>Memorandum on the budget and economic and fiscal policy for 2007 with projections for 2008 and 2009, Government of Serbia November 6th 2006</p> <p><u>Comment:</u> There is, in the Memorandum on budget at page 18, some information about the level and the increase of the foreign currency reserve, but without further details.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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

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| <p>42. Does the executive's budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ol style="list-style-type: none"> Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on contingent liabilities is not presented. Not applicable/other (please comment). <p><u>Citation:</u> 9. седница Владе Републике Србије, 14. јун 2007. године: Предлог закона о буџету Републике Србије за 2007. годину (Draft Law on budget of Republic of Serbia for year 2007, June 14th 2007, adopted on 9th session of the Government formed in 2007) http://www.srbija.sr.gov.yu/vesti/dokumenti_pregled.php?id=69092 http://www.srbija.sr.gov.yu/extfile/sr/69196/budzet_opsti_deo0009_cyr.zip Article 4.</p> <p>9. седница Владе Републике Србије, 14. јун 2007. године: Предлог закона о буџету Републике Србије за 2007. годину (образложење) (Explanatory note for Draft Law on budget of Republic of Serbia for year 2007, June 14th 2007, adopted on 9th session of the Government formed in 2007) http://www.srbija.sr.gov.yu/extfile/sr/69184/budzet_obrazlozenje0009_cyr.zip http://www.srbija.sr.gov.yu/extfile/sr/69181/budzet_obrazlozenje_razdeli0009_cyr.zip ip</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>a</p> |
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| <p>43. Does the executive's budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ol style="list-style-type: none"> 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). <p><u>Citation:</u> Меморандум о буџету, економској и фискалној политици за 2007 са пројекцијама за 2008 и 2009, Влада Србије, новембар 2006 http://www.srbija.sr.gov.yu/vesti/dokumenti_pregled.php?id=60615</p> <p>Memorandum on the budget and economic and fiscal policy for 2007 with projections for 2008 and 2009, Government of Serbia November 6th 2006 (text also available in English) on www.mfin.sr.gov.yu</p> <p><u>Comment:</u> There is only indirect information about such liabilities.</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>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> <ol style="list-style-type: none"> a. All sources of donor assistance are identified individually. b. At least two-thirds of, but not all, sources of donor assistance, are identified individually. c. Less than two-thirds of sources of donor assistance are identified individually. d. No sources of donor assistance are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> Меморандум о буџету, економској и фискалној политици за 2007 са пројекцијама за 2008 и 2009, Влада Србије, новембар 2006 http://www.srbija.sr.gov.yu/vesti/dokumenti_pregled.php?id=60615</p> <p>Memorandum on the budget and economic and fiscal policy for 2007 with projections for 2008 and 2009, Government of Serbia November 6th 2006 (text also available in English) on www.mfin.sr.gov.yu</p> <p><u>Comment:</u> The budget law also consist of information about donations (amount, purpose in economic classification and user), without identification of donor.</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>45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ol style="list-style-type: none"> Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on tax expenditures is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Меморандум о буџету, економској и фискалној политици за 2007 са пројекцијама за 2008 и 2009, Влада Србије, новембар 2006 http://www.srbija.sr.gov.yu/vesti/dokumenti_pregled.php?id=60615</p> <p>Memorandum on the budget and economic and fiscal policy for 2007 with projections for 2008 and 2009, Government of Serbia November 6th 2006 (text also available in English) on www.mfin.sr.gov.yu</p> <p><u>Comment:</u> There is some general discussion of tax breaks and their fiscal implications in section III, III 3.1 in particular, which includes, for example, the introduction of 50% tax ‘free zones.’ However, there is very little detail or justification of the fiscal projections.</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>46. Does the executive's budget or any supporting budget documentation identify all earmarked revenues?</p> <p>a. All earmarked revenues are identified individually.</p> <p>b. At least two-thirds of, but not all, earmarked revenues are identified individually.</p> <p>c. Less than two-thirds of earmarked revenues are identified individually.</p> <p>d. No earmarked revenues are identified individually.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> 9. седница Владе Републике Србије, 14. јун 2007. године: Предлог закона о буџету Републике Србије за 2007. годину (Draft Law on budget of Republic of Serbia for year 2007, June 14th 2007, adopted on 9th session of the Government formed in 2007)</p> <p>http://www.srbija.sr.gov.yu/vesti/dokumenti_pregled.php?id=69092 http://www.srbija.sr.gov.yu/extfile/sr/69196/budzet_opsti_deo0009_cyr.zip http://www.srbija.sr.gov.yu/extfile/sr/69198/budzet_tabela0009.xls</p> <p><u>Comment:</u> Earmarked revenues are rare exception in Serbia.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
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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?
- 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).

Citation:

9. седница Владе Републике Србије, 14. јун 2007. године:
Предлог закона о буџету Републике Србије за 2007. годину
(Draft Law on budget of Republic of Serbia for year 2007, June 14th 2007, adopted on 9th session of the Government formed in 2007)

http://www.srbija.sr.gov.yu/vesti/dokumenti_pregled.php?id=69092
http://www.srbija.sr.gov.yu/extfile/sr/69196/budzet_opsti_deo0009_cyr.zip
http://www.srbija.sr.gov.yu/extfile/sr/69198/budzet_tabela0009.xls

Comment:

There is no division in the budget or in any other document about secret and non-secret items. In practice, some portion of publicly known expenditures will be spent on confidential procurements and for confidential operation, but they are classified together with "normal" expenditures in budget appropriations (e.g. "procurement of machines and equipment"). However, the amount of such expenditures is unlikely to be high, and most probably is less than one percent of the overall budget.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

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| The Budget Narrative & Performance Monitoring | |
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| <p>48. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals, by administrative unit (or functional category), for the budget year?</p> <p>a. Yes, extensive information on the link between the budget and the government's stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on the link between the budget and the government's stated policy goals is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Меморандум о буџету, економској и фискалној политици за 2007 са пројекцијама за 2008 и 2009, Влада Србије, новембар 2006 http://www.srbija.sr.gov.yu/vesti/dokumenti_pregled.php?id=60615</p> <p>Memorandum on the budget and economic and fiscal policy for 2007 with projections for 2008 and 2009, Government of Serbia November 6th 2006</p> <p><u>Comment:</u> In some areas, the explanations are more detailed, like when describing reforms in the health sector, but in most of the text the issue is not elaborated in detail.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | C |

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| <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> Меморандум о буџету, економској и фискалној политици за 2007 са пројекцијама за 2008 и 2009, Влада Србије, новембар 2006 http://www.srbija.sr.gov.yu/vesti/dokumenti_pregled.php?id=60615</p> <p>Memorandum on the budget and economic and fiscal policy for 2007 with projections for 2008 and 2009, Government of Serbia November 6th 2006</p> <p><u>Comment:</u> This document presents links of the budget with the established policy goals, but not in an equally detailed manner (for example, although fight against corruption is one of priorities it is poorly discussed in Memorandum).</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>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> The budget documents present the number of civil servants in each budget-funded institution, but not the number of beneficiaries of budget programs.</p> <p>It is worth mentioning that the Budget Memorandum contains some non-financial information (number of days in hospital, number of doctors, number of retired people), but for BY-2 and previous years (tables 33 and 35).</p> <p>Some non-financial data was available for the 5 pilot ministries implementing program budgeting. In addition, non-financial data such as the number of employees is available in the Explanatory note for the Draft Law on the budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | c |
| <p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ul style="list-style-type: none"> a. The non-financial data are very useful for assessing program performance. b. The non-financial data are mostly useful for assessing program performance. c. The non-financial data are somewhat useful for assessing program performance. d. No non-financial data are provided or they are not useful for assessing program performance. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>52. Does the executive's budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ul style="list-style-type: none"> a. Performance indicators are presented for all programs. b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. c. Performance indicators are presented for programs representing less than two-thirds of expenditures. d. No performance indicators are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | 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></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>54. Are performance indicators used in conjunction with performance targets presented in the executive's budget or any supporting budget documentation?</p> <p>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> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>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> <p>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> <p><u>Citation:</u> Меморандум о буџету, економској и фискалној политици за 2007 са пројекцијама за 2008 и 2009, Влада Србије, новембар 2006 http://www.srbija.sr.gov.yu/vesti/dokumenti_pregled.php?id=60615</p> <p>Memorandum on the budget and economic and fiscal policy for 2007 with projections for 2008 and 2009, Government of Serbia November 6th 2006 Pages 64 - 72.</p> <p><u>Comment:</u> There is extensive information about the poverty reduction strategy and its implementation in next three years, although figures are not equally precise in all chapters.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | b |

| Additional Key Information for Budget Analysis & Monitoring | |
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| <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>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> www.mfin.sr.gov.yu</p> <p><u>Comment:</u> The information on tax rates and other major revenue sources is easily accessible by the public. Information about the structure of non-tax revenues is available on request, but not regularly published.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | b |

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| <p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ul style="list-style-type: none"> a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded. c. Yes, some analysis is presented, but it lacks important details. d. No analysis on the distribution of the tax burden is presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> It is worth mentioning that the Executive sometimes presents data in relation to new tax legislation in explanatory note of taxation laws, or in government representatives' speeches. However, such behavior is not the rule.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>d</p> |
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| <p>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> Закон о буџету Републике Србије за 2007 (Службени гласник Републике Србије број 58 из 2007) (Law on budget of Republic of Serbia for 2007 (Official gazette of Republic of Serbia no. 58 from 2007)) http://www.parlament.sr.gov.yu/content/cir/akta/akta_detalji.asp?Id=401&t=Z#</p> <p><u>Comment:</u> Information on level of direct financial support of IFI is presented in annual budget, including information about amount of loans. Budget Memorandum also presents conditions of certain loans of IFIs (including sometimes interest rate and loan period).</p> <p>There are also other sources of information about conditions, presented either by IFI itself or by the members of the executive occasionally. However, none of the budget documents consists of information about the general conditions of IFI assistance to the government (i.e. not related to concrete loan).</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>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"> a. Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. b. Yes, information is presented, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on conditions associated with donor country assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Меморандум о буџету, економској и фискалној политици за 2007 са пројекцијама за 2008 и 2009, Влада Србије, новембар 2006 http://www.srbija.sr.gov.yu/vesti/dokumenti_pregled.php?id=60615</p> <p>Memorandum on the budget and economic and fiscal policy for 2007 with projections for 2008 and 2009, Government of Serbia November 6th 2006</p> <p><u>Comment:</u> Information about donors and amounts of donations (and also sometimes the purpose of donations) might be found in the budget law and the Memorandum on the budget, or in other information produced by the government. However, there is not much information about the conditions associated with such assistance.</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>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ol style="list-style-type: none"> Yes, it provides a summary that is very informative. Yes, it provides a summary that is somewhat informative. Yes, but the summary is not very informative. No, it does not provide a summary. Not applicable/other (please comment). <p><u>Citation:</u> Презентација Предлога Закона о буџету Републике Србије за 2007 Влада Републике Србије, 15. јун 2007. Presentation on Draft budget law of Republic of Serbia for 2007</p> <p>http://www.mfin.sr.gov.yu/html/mig/pdf/Predlog_zakona_o_budzetu_2007.zip</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | 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> <ol style="list-style-type: none"> Yes, it publishes a citizens budget that is very informative. Yes, it publishes a citizens budget that is somewhat informative. Yes, but the citizens budget is not very informative. No, it does not publish a citizens budget. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ol style="list-style-type: none"> Yes, thorough definitions of budget terms are provided. Yes, definitions are provided, but some details are excluded. Yes, some definitions are provided, but it lacks important details. No, definitions are not provided. Not applicable/other (please comment). <p><u>Citation:</u> Budget system law and secondary legislation of Budget system law.</p> | a |

Comment:

Such definitions might be found in the Budget system law and the secondary legislation, available on the Internet, but not in the annual budgets and the documents related to it.

Researcher response to this question was “a.”

Peer Reviewer One Comment:

If the emphasis of this question is on simple, non-technical language that is accessible to citizens from all walks of life, then a more appropriate response to this question would be “d.” The definitions provided in the Budget System Law and secondary legislation are terms understandable for university-educated persons. If the emphasis is on comprehensiveness, then answer “a” remains the most appropriate.

Peer Reviewer Two Comment:

A more appropriate response to this question would be “b.” Because the explanations are contained in the budget system law, the link to the annual budgets is not very transparent.

Researcher Response: I chose my answer because IBP guide refers here to “whether budget documentation attempts to de-mystify budget language.” In fact, definitions in Budget system law are easy to understand (to any careful reader, not just those well-educated), but no attempt is made by the government to make these definitions closer to public eye during budget processes nor to present it in even more user-friendly way.

IBP Comment: IBP editors chose answer “a” to maintain the consistency of the assumptions used in selecting answers across the countries. The definitions are available in the Budget System Law, which can be consulted in English as well, here: http://www.osce.org/documents/srb/2006/01/17826_en.pdf

63. Do citizens have the right *in law* to access government information, including budget information?

- 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).

Citation:

Закон о слободном приступу информацијама од јавног значаја СГ РС 120 из 2004 (Law on free access to information of public interest, OG 120 from 2004)

Comment:

The law and practice of Information Commissioner provides no limits to obtain budget information. However, in some instances requestors faced with obstacles in obtaining them (e.g. to obtain copy of some privatization contracts, contracts with service providers of governmental institutions etc.)

The understanding from researchers and journalists is that in practice personal contacts are important to obtain information, despite the Free access to information law

There have been important denials of public information, e.g. the contract for the construction of the Horgoš-Požega highway. The denial of this information was a major scandal in Serbia in recent years with extensive media coverage. Other examples also exist, but none have received as much public attention.

Peer Reviewer One Comment

Peer Reviewer Two Comment:

b

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

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

Citation:

Comment:

It is possible to obtain theoretically all such data using the Free access to information law, but in practice some institutions are not always ready to provide information in a lawful manner.

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." The understanding from researchers and journalists is that in practice personal contacts are important to obtain financial information, despite the Free access to information law.

Researcher Response:

I suggest the answer should remain as I indicated in the questionnaire "b" I chose my answer because the number of non-cooperative institutions when it comes to FOIA requests answering or obedience to Commissioner's orders is lesser than one third. The proportion is valid also in terms of expenditure proportion. Naturally, personal contacts are important, but in order to obtain information faster than using FOIA requests or in order to get insider's wink about what information to ask for.

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

b

65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it from a ministry or agency?

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

Citation:

Comment:

It is possible to obtain theoretically all such data using the Free access to information law, but in practice some institutions are not always ready to provide information in lawful manner.

Researcher response to this question was "b."

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "c." Non-financial information is in general quite limited, and personal contacts are often important to get information from government agencies.

Researcher Response:

I suggest the answer should remain as I indicated in the questionnaire "b."
I chose my answer because the number of non-responsive institutions is lesser than one third. The same proportion is valid for amount of expenditures.

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

b

Section Three: The Budget Process

| The Budget Process | |
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| Executive's Formulation of the Budget | |
| <p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> The release date is set in permanent law. The executive announces the release date at least two months in advance. The executive announces the release date less than two months but more than two weeks in advance. The executive announces the release date two weeks or less before the release, or makes no announcement. Not applicable/other (please comment). <p><u>Citation:</u> Закон о буџетском систему (Budget system law), www.parlament.sr.gov.yu, Article 14</p> <p><u>Comment:</u> Legal deadlines are not always respected in practice.</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> Закон о буџетском систему (Budget system law), www.parlament.sr.gov.yu, Article 14</p> <p><u>Comment:</u> Dates are not actually released to the public, but they are set in permanent law (Budget system law), which is available to the public (posted on Internet and published in Official Gazette).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | a |

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| <p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ol style="list-style-type: none"> The executive adheres to the dates in its timetable. The executive adheres to most of the key dates in its timetable. The executive has difficulty adhering to most of the dates in its timetable. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. Not applicable/other (please comment). <p><u>Citation:</u> Закон о буџетском систему (Budget system law), www.parlament.sr.gov.yu, Article 14</p> <p><u>Comment:</u> The most instances where deadlines were not respected are linked to the final phase - the adoption of the draft by the Government. On the contrary, during the previous phases, relating to Ministry of Finance's activities, the deadlines are respected.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | b |
| <p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> Yes, the executive holds extensive consultations with a wide range of legislators. Yes, the executive holds consultations with a range of legislators, but some key members are excluded. Yes, the executive holds very limited consultations, involving only a few members of the legislature. No, the executive does not typically consult with members of the legislature as part of the budget preparation process. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> Yes, the executive holds extensive consultations with a wide range of constituencies. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded. Yes, the executive holds very limited consultations, involving only a few constituencies. No, the executive does not typically consult with the public as part of the budget preparation process. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></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> <ol style="list-style-type: none"> The executive releases a pre-budget statement at least four months in advance of the start of the budget year. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. The executive does not release a pre-budget statement. Not applicable/other (please comment). <p><u>Citation:</u> Закон о буџетском систему (Budget system law), www.parlament.sr.gov.yu, Article 14</p> <p>Also, Меморандум о буџету, економској и фискалној политици за 2007 са пројекцијама за 2008 и 2009, Влада Србије, новембар 2006 http://www.srbija.sr.gov.yu/vesti/dokumenti_pregled.php?id=60615 Memorandum on the budget and economic and fiscal policy for 2007 with projections for 2008 and 2009, Government of Serbia November 6th 2006 (text also available in English) on www.mfin.sr.gov.yu</p> <p><u>Comment:</u> The document used as a pre-budget statement in the Serbian system is called Memorandum on the State Budget. There are two versions of this document. One is drafted in spring and is distributed to the budget beneficiaries in advance of the draft budget document. The revised Memorandum is published together with Executive's draft (regularly on November 1st). The Pre-budget statement in 2006 was issued less than two months before beginning of budget year, but they are regularly published much earlier (e.g. in July 2007, which would make "a" the correct answer). However, the answer for the budget year in focus is "c."</p> | d |

Researcher response to this question was “c.”

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be “d.” The draft budget memorandum is an internal government document, and is not released to the public. In my understanding, it does not constitute a pre-budget statement in the sense used in this questionnaire.

Researcher Response:

I suggest the answer should remain as I indicated in the questionnaire, “c.” I chose my answer because it reflects in the best way the situation of budget year in focus of this research, including time of document’s publication and the fact that government used the document as a basis for its budget. It is worth to mention that “draft budget memorandum” doesn’t have to be internal (i.e. non-published) document. Indeed, government published such documents in 2007 and 2008.

IBP Comment: IBP editors chose answer, “d.”

72. Does the pre-budget statement describe the government's macroeconomic and fiscal framework?

- 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).

Citation:

Меморандум о буџету, економској и фискалној политици за 2007 са пројекцијама за 2008 и 2009, Влада Србије, новембар 2006
http://www.srbija.sr.gov.yu/vesti/dokumenti_pregled.php?id=60615

Memorandum on the budget and economic and fiscal policy for 2007 with projections for 2008 and 2009, Government of Serbia November 6th 2006

Chapters I and II

Comment:

Researcher response to this question was “a.”

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be “d.” See the response to 71.

Researcher Response:

I suggest the answer should remain as I indicated in the questionnaire “a.” I chose my answer because it reflects in best way situation of budget year in focus of this research, including time of document's publication and the fact that government used document as a basis for its budget. It is worth to mention that “draft budget memorandum” doesn't have to be internal (i.e. non-published) document. Indeed, the government published such documents in 2007 and 2008. .

IBP Comment: IBP editors chose answer, “d.”

d

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?
- Yes, an extensive explanation of the government's budget policies and priorities is presented, including both a narrative discussion and quantitative estimates.
 - Yes, an explanation is presented, highlighting key aspects of the government's budget policies and priorities, but some details are excluded.
 - Yes, some explanation is presented, but it lacks important details.
 - No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.
 - Not applicable/other (please comment).

Citation:

Меморандум о буџету, економској и фискалној политици за 2007 са пројекцијама за 2008 и 2009, Влада Србије, новембар 2006
http://www.srbija.sr.gov.yu/vesti/dokumenti_pregled.php?id=60615

Memorandum on the budget and economic and fiscal policy for 2007 with projections for 2008 and 2009, Government of Serbia November 6th 2006 Chapter IV.

Comment:

The description of the Government's policies is detailed. However, the budget consequences of some government policies and priorities are not elaborated in the Memorandum.

Researcher response to this question was "a."

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "d." See the response to 71.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire "a." I chose my answer because it reflects in best way situation of budget year in focus of this research, including time of document's publication and the fact that government used document as a basis for its budget. It is worth to mention that "draft budget memorandum" doesn't have to be internal (i.e. non-published) document. Indeed, the government published such documents in 2007 and 2008. .

IBP Comment: IBP editors chose answer, "d."

d

| Legislative Approval of the Budget | |
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| <p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> a. The legislature receives the budget at least three months before the start of the budget year. b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. c. The legislature receives the budget less than six weeks before the start of the budget year. d. The legislature does not receive the budget before the start of the budget year. e. Not applicable/other (please comment). <p><u>Citation:</u> Закон о буџетском систему (Budget system law), www.parlament.sr.gov.yu, Article 14</p> <p><u>Comment:</u> According to the Budget system law, legislature receives the draft two months before the start of the budget year. In 2007, the situation was different because of the long delay in establishing the government (resulting in the draft being received after the beginning of the budget year).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <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> <ul style="list-style-type: none"> a. 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. b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies. c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard. d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Finance Committee discusses the draft budget, including its macroeconomic and fiscal framework. Executive's representatives may be invited to the sessions.</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> <ul style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard. c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ul style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. c. Yes, a limited number of hearings are held in which testimony from the public is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></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> www.parlament.sr.gov.yu</p> <p><u>Comment:</u> Very short reports from all the Finance Committee sessions are prepared and made available for the public, usually mentioning only the topic of the discussions and/or the result of voting (without minutes from discussion). This makes such reports less than "not very informative" and closer to "no report at all."</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none">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.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.c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Secret items are not explicitly mentioned in the budget as such, so discussion on budget is not an occasion to discuss about them. However, the Parliament and the Parliamentary committee for security issues are have a certain control over the security services of the Executive and may ask for information about procurements made under non-public procedure. Whether they do so is not known.</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>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> Устав Републике Србије (Constitution of Republic of Serbia)</p> <p>Закон о буџетском систему (Budget system law) www.parlament.sr.gov.yu</p> <p><u>Comment:</u> The Parliament has the authority to amend any governmental draft. However, amendments made in the Parliament are limited in the way that each amendment proposing increase or decrease of a certain expenditure or revenue must also contain information on what other expenditures or revenues will be affected by such change in one way or another. The rationale of such a limitation is to keep the budget balanced if amendments are adopted.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | b |
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| <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> Закон о буџету Републике Србије за 2007 (Службени гласник Републике Србије број 58 из 2007) (Law on budget of Republic of Serbia for 2007 (Official gazette of Republic of Serbia no. 58 from 2007)) http://www.parlament.sr.gov.yu/content/cir/akta/akta_detalji.asp?Id=401&t=Z#</p> <p><u>Comment:</u></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> Министарство финансија: „Билтен јавних финансија,” бројеви 17-32 Ministry of Finance: “Bulletin of public finances,” issues 17-32 http://www.mfin.sr.gov.yu/html/modules.php?op=modload&name=Subjects&file=index&req=listpages&subid=78</p> <p><u>Comment:</u> The Bulletin is published on a monthly basis and posted on the Internet.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | a |

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| <p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <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> Министарство финансија: „Билтен јавних финансија,” бројеви 17-32 Ministry of Finance: “Bulletin of public finances,” issues 17-32 http://www.mfin.sr.gov.yu/html/modules.php?op=modload&name=Subjects&file=index&req=listpages&subid=78.</p> <p><u>Comment:</u> Expenditures are organized by economic classification. It is not clear whether budget organizations' own revenues and grant-funded expenditures are captured in in-year reports.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | b |
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| <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> Министарство финансија: „Билтен јавних финансија,” бројеви 17-32 Ministry of Finance: “Bulletin of public finances,” issues 17-32 http://www.mfin.sr.gov.yu/html/modules.php?op=modload&name=Subjects&file=index&req=listpages&subid=78</p> <p><u>Comment:</u> In-year reports on expenditures are based on economic classification, not per administrative units.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>d</p> |
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| <p>85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ol style="list-style-type: none"> Yes, comparisons are made for all expenditures. Yes, comparisons are made for at least two-thirds, but not all, of expenditures. Yes, but comparisons are made for less than two-thirds of expenditures. No, comparisons are not made, or no in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation:</u> Министарство финансија: „Билтен јавних финансија,” бројеви 17-32 Ministry of Finance: “Bulletin of public finances,” issues 17-32 http://www.mfin.sr.gov.yu/html/modules.php?op=modload&name=Subjects&file=index&req=listpages&subid=78.</p> <p><u>Comment:</u> Instead of comparisons, reports are providing an overview of expenditures (budget execution, economic classification) on a monthly basis, for the most recent period and several years in the past. So, on the basis of data presented in such way, anyone can easily make comparisons over time, e.g. calculate percentage of increase or decrease.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | a |
| <p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ol style="list-style-type: none"> In-year reports on actual revenue collections by source of revenue are released at least every month. In-year reports on actual revenue collections are released at least every quarter. In-year reports on actual revenue collections are released at least semi-annually. In-year reports on actual revenue collections by source of revenue are not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Министарство финансија: „Билтен јавних финансија,” бројеви 17-32 Ministry of Finance: “Bulletin of public finances,” issues 17-32 http://www.mfin.sr.gov.yu/html/modules.php?op=modload&name=Subjects&file=index&req=listpages&subid=78</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | a |

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| <p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ol style="list-style-type: none"> In-year reports cover the actual revenue collections of all sources of revenue. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. In-year reports on actual revenue collections are not released to the public. Not applicable/other (please comment). <p><u>Citation:</u> Министарство финансија: „Билтен јавних финансија,” бројеви 17-32 Ministry of Finance: “Bulletin of public finances,” issues 17-32 http://www.mfin.sr.gov.yu/html/modules.php?op=modload&name=Subjects&file=index&req=listpages&subid=78</p> <p><u>Comment:</u> Some revenues, including budget organization’s own revenues and some grants, are only captured in annual accounts.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | b |
| <p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ol style="list-style-type: none"> Yes, comparisons are made for all revenue sources. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources. Yes, but comparisons are made for less than two-thirds of revenue sources. No, comparisons are not made, or no in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation:</u> Министарство финансија: „Билтен јавних финансија,” бројеви 17-32 Ministry of Finance: “Bulletin of public finances,” issues 17-32 http://www.mfin.sr.gov.yu/html/modules.php?op=modload&name=Subjects&file=index&req=listpages&subid=78.</p> <p><u>Comment:</u> A small portion of revenue sources is not listed individually.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | b |

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| <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> Министарство финансија: „Билтен јавних финансија,” бројеви 17-32 Ministry of Finance: “Bulletin of public finances,” issues 17-32 http://www.mfin.sr.gov.yu/html/modules.php?op=modload&name=Subjects&file=index&req=listpages&subid=78.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | a |
| <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> Министарство финансија: „Билтен јавних финансија,” бројеви 17-32 Ministry of Finance: “Bulletin of public finances,” issues 17-32 http://www.mfin.sr.gov.yu/html/modules.php?op=modload&name=Subjects&file=index&req=listpages&subid=78. "Public debt" chapter</p> <p><u>Comment:</u> The Bulletin presents the name of borrower, the amount of debt, the contracting date and the actual amount of debt at the moment of publishing in EUR and USD.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | b |

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| <p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ol style="list-style-type: none"> Reports are released 1 month or less after the end of the period. Reports are released 2 months or less (but more than 1 month) after the end of the period. Reports are released more than 2 months after the end of the period. In-year reports are not released. Not applicable/other (please comment). <p><u>Citation:</u> Министарство финансија: „Билтен јавних финансија,” бројеви 17-32 Ministry of Finance: “Bulletin of public finances,” issues 17-32 http://www.mfin.sr.gov.yu/html/modules.php?op=modload&name=Subjects&file=index&req=listpages&subid=78.</p> <p><u>Comment:</u> There does seem to be some variability in the release of data.</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></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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

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| <p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ol style="list-style-type: none"> a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <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> Закон о буџетском систему (Budget system law), www.parlament.sr.gov.yu</p> <p><u>Comment:</u> The Executive may not shift funds before the approval of the Parliament.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | a |

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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> Управа за јавне набавке - Извештај о додељеним уговорима у јавним набавкама у 2006 (Public procurement directorate / Report on contracts awarded during 2006) http://www.ujn.sr.gov.yu/Attachments/Izvestaj-Za-2006.doc</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | b |
| <p>98. When does the legislature typically approve supplemental budgets?</p> <ol style="list-style-type: none"> 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></p> <p><u>Comment:</u> Supplemental budgets are almost the rule (they occur every year). Every change in the budget law must be approved in advance by the Parliament, and it happens during the budget year.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | a |

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| <p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ol style="list-style-type: none"> a. Supplemental budgets are generally equal to 2 percent or less of the original budget. b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget. c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget. d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets. e. Not applicable/other (please comment). <p><u>Citation:</u> Закон о буџету Републике Србије за 2006, Закон о изменама и допунама Закона о буџету Републике Србије за 2006 (Law on budget for 2006 and supplemental budget law same year), www.parlament.sr.gov.yu</p> <p><u>Comment:</u> The level of the supplemental budget depends mostly on how well the inflation rate is estimated in the basic budget (in Serbia the inflation rate in recent years was often above 10 percent on annual level).</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>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ol style="list-style-type: none"> a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget. b. Expenditures are approved after the funds are expended, but before the end of the fiscal year. c. Expenditures are approved after the end of the fiscal year, for example in the next budget. d. Such expenditure takes place without legislative approval. e. Not applicable/other (please comment). <p><u>Citation:</u> Закон о буџетском систему (Budget system law), Министарство финансија (Ministry of Finance) www.mfin.sr.gov.yu</p> <p><u>Comment:</u> There are two types of contingency funds, one that is aimed to cover expenditures in cases of various extraordinary situations (like earthquakes) and another one aimed at covering the unpredicted expenditures of budget users or expenditures of budget users established during the budget year. The last one is of 2 billion dinars this year, which is less than 0.4 percent of national budget. However, after the level of such funds is approved by the Parliament, the Executive may use them discretionary. In the case that a supplemental budget is proposed, the Parliament approves the Executive's use of contingency funds ex-post (before the end of fiscal year).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>d</p> |
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| Executive's Year-end Report and the Supreme Audit Institution | |
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| <p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?</p> <ol style="list-style-type: none"> The report is released six months or less after the end of the fiscal year. The report is released 12 months or less (but more than six months) after the end of the fiscal year. The report is released more than 12 months after the end of the fiscal year. The executive does not release a year-end report. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> According to the Budget system law, this is most appropriate answer, which reflects also current practice. In the past, reports for years 2002, 2003 and 2004 were issued with a long delay.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | b |
| <p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ol style="list-style-type: none"> Yes, all data on actual outcomes have been audited. At least two-thirds, but not all, of the data on actual outcomes have been audited. Less than two-thirds of the data on actual outcomes have been audited. None of the data on actual outcomes has been audited, or a year-end report is not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There is no functional state auditing institution yet. The Council of SAI was appointed in August 2007, but the institution is not yet operational due to fact that they have neither staff nor premises (note from February 2008).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <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> Предлог закона о завршном рачуну буџета Републике Србије за 2006, Влада Републике Србије, јул 2007</p> <p>(Draft law on final account of Republic of Serbia for year 2006, Government of Serbia, July 2007) http://www.srbija.sr.gov.yu/extfile/sr/70593/budzet2006_0014_cyr.zip</p> <p><u>Comment:</u> There are no narrative explanations of causes of such differences, just facts which are presented in detail in all categories (organizational, functional, economic).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>d</p> |
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| <p>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> Предлог закона о завршном рачуну буџета Републике Србије за 2006, Влада Републике Србије, јул 2007</p> <p>(Draft law on final account of Republic of Serbia for year 2006, Government of Serbia, July 2007) http://www.srbija.sr.gov.yu/extfile/sr/70593/budzet2006_0014_cyr.zip</p> <p><u>Comment:</u> There are no narrative explanations of causes of such differences, just facts which are presented in detail in all categories (organizational, functional, and economic).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>d</p> |
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| <p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ol style="list-style-type: none"> 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> Предлог закона о завршном рачуну буџета Републике Србије за 2006, Влада Републике Србије, јул 2007</p> <p>(Draft law on final account of Republic of Serbia for year 2006, Government of Serbia, July 2007) http://www.srbija.sr.gov.yu/extfile/sr/70593/budzet2006_0014_cyr.zip</p> <p><u>Comment:</u> The narrative explanation contains only facts, and no discussion of what causes the difference.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | c |
| <p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <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> Предлог закона о завршном рачуну буџета Републике Србије за 2006, Влада Републике Србије, јул 2007</p> <p>(Draft law on final account of Republic of Serbia for year 2006, Government of Serbia, July 2007) http://www.srbija.sr.gov.yu/extfile/sr/70593/budzet2006_0014_cyr.zip</p> <p><u>Comment:</u> There is no such explanation.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>d</p> |
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| <p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ol 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> Предлог закона о завршном рачуну буџета Републике Србије за 2006, Влада Републике Србије, јул 2007</p> <p>(Draft law on final account of Republic of Serbia for year 2006, Government of Serbia, July 2007) http://www.srbija.sr.gov.yu/extfile/sr/70593/budzet2006_0014_cyr.zip</p> <p><u>Comment:</u> There are no such indicators.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>d</p> |
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| <p>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"> 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> Предлог закона о завршном рачуну буџета Републике Србије за 2006, Влада Републике Србије, јул 2007</p> <p>(Draft law on final account of Republic of Serbia for year 2006, Government of Serbia, July 2007) http://www.srbija.sr.gov.yu/extfile/sr/70593/budzet2006_0014_cyr.zip</p> <p><u>Comment:</u> There is no such explanation.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>d</p> |
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| <p>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> Предлог закона о завршном рачуну буџета Републике Србије за 2006, Влада Републике Србије, јул 2007</p> <p>(Draft law on final account of Republic of Serbia for year 2006, Government of Serbia, July 2007) http://www.srbija.sr.gov.yu/extfile/sr/70593/budzet2006_0014_cyr.zip</p> <p><u>Comment:</u> One may find there information about budget fund transfers to extra-budgetary funds, but no information about their own funds.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <i>The Independence and Performance of the Supreme Audit Institution</i> | |
| <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></p> <p><u>Comment:</u> SAI is not established yet, although Law on SAI exists since 2005. The members of SAI council are appointed recently and the institution is not functional yet.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ul style="list-style-type: none"> a. All expenditures have been audited and the reports released to the public. b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited. c. Expenditure representing less than two-thirds of expenditure have been audited. d. 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. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> SAI is not established yet, although Law on SAI exists since 2005. The members of SAI council were appointed recently and the institution is not functional yet.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ul style="list-style-type: none"> a. The annual audit report(s) includes one or more executive summaries summarizing the report's content. 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. c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> SAI is not established yet, although Law on SAI exists since 2005. The members of SAI council were appointed recently and the institution is not functional yet.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | b |

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| <p>114. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?</p> <p>a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before they are removed.</p> <p>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Закон о државној ревизорској институцији СГ РС 101/05 (Law on Supreme Audit Institution), http://www.parlament.sr.gov.yu/content/cir/akta/akta_detalji.asp?Id=293&t=Z</p> <p><u>Comment:</u> SAI is not established yet, although Law on SAI exists since 2005. The members of SAI council were appointed recently and the institution is not functional yet. SAI heads (council members) are elected and removed only by the legislature.</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> <p>a. Yes, the SAI releases to the public audits of all extra-budgetary funds.</p> <p>b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.</p> <p>c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.</p> <p>d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> SAI is not established yet, although Law on SAI exists since 2005. The members of SAI council were appointed recently and the institution is not functional yet.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ol style="list-style-type: none"> The SAI has full discretion to decide which audits it wishes to undertake. The SAI has significant discretion, but faces some limitations. The SAI has some discretion, but faces considerable limitations. The SAI has no discretion to decide which audits it wishes to undertake. Not applicable/other (please comment). <p><u>Citation:</u> Закон о државној ревизорској институцији СГ РС 101/05 (Law on Supreme Audit Institution), http://www.parlament.sr.gov.yu/content/cir/akta/akta_detalji.asp?Id=293&t=Z SAI is free to design its own program of audits within the boundaries prescribed in the law. There are also some audits that have to be performed within one year.</p> <p><u>Comment:</u> SAI is not established yet, although Law on SAI exists since 2005. The members of SAI council were appointed recently and the institution is not functional yet.</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>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> Закон о буџету Републике Србије за 2007 (Службени гласник Републике Србије број 58 из 2007) (Law on budget of Republic of Serbia for 2007 (Official gazette of Republic of Serbia no. 58 from 2007)) http://www.parlament.sr.gov.yu/content/cir/akta/akta_detalji.asp?Id=401&t=Z# Refer to: Државна ревизорска институција</p> <p><u>Comment:</u> SAI is not established yet, although the Law on SAI exists since 2005. The members of the SAI council were appointed recently and the institution is not functional yet. SAI's budget should be determined by the legislature, but we do not know whether it would be sufficient or not. During the current budget year, only minimal funds are reserved for the functioning of the SAI. According to the statements of the SAI Council head, the level of funds requested by the Council was much higher than the one approved for the budget year 2008.</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>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ul style="list-style-type: none"> a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate. b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate. c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate. d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> SAI is not established yet, although the Law on SAI exists since 2005. The members of the SAI council were appointed recently, and the institution is not yet functional. Even if SAI could employ designated staff, we don't know yet how they intend to use that right. Due to the present state of affairs, the appropriate answer for describing the current situation is "d."</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>d</p> |
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| <p>119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?</p> <ol style="list-style-type: none"> Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit. No, the SAI does not maintain any formal mechanisms of communication with the public. Not applicable. <p><u>Citation:</u></p> <p><u>Comment:</u> SAI is not established yet, although the Law on SAI exists since 2005. The members of the SAI council were appointed recently, and the institution is not yet functional. According to the law, the SAI may receive such complaints.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ol style="list-style-type: none"> Yes, all audit reports are scrutinized. Yes, most audit reports are scrutinized. Yes, some audit reports are scrutinized. No, audit reports are not scrutinized. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> SAI is not established yet, although the Law on SAI exists since 2005. The members of the SAI council were appointed recently, and the institution is not yet functional. The SAI law envisages such an overview by a parliamentary committee.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <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> <ul style="list-style-type: none"> a. Yes, the executive reports publicly on what steps it has taken to address audit findings. b. Yes, the executive reports publicly on most audit findings. c. Yes, the executive reports publicly on some audit findings. d. No, the executive does not report on steps it has taken to address audit findings. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> SAI is not established yet, although the Law on SAI exists since 2005. The members of the SAI council were appointed recently, and the institution is not yet functional.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> 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> SAI is not established yet, although the Law on SAI exists since 2005. The members of the SAI council were appointed recently, and the institution is not yet functional.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none">a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs.b. Yes, legislators are provided audit reports on secret items, but some details are excluded.c. Yes, legislators are provided audit reports on secret items, but they lack important details.d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify).e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Such programs are not audited.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>d</p> |
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Additional Comments:

Please use this section to add any additional comments.

Question 17 Full Citation

Researcher Additional Comments:

9. седница Владе Републике Србије, 14. јун 2007. године:
Предлог закона о буџету Републике Србије за 2007. годину (образложење)

(Explanatory note for Draft Law on budget of Republic of Serbia for year 2007, June 14th 2007, adopted on 9th session of the Government formed in 2007)

See pages 29 - 34.

http://www.srbija.sr.gov.yu/extfile/sr/69184/budzet_obrazlozenje0009_cyr.zip

http://www.srbija.sr.gov.yu/extfile/sr/69181/budzet_obrazlozenje_razdeli0009_cyr.zip

Меморандум о буџету, економској и фискалној политици за 2007 са пројекцијама за 2008 и 2009, Влада Србије, новембар 2006

http://www.srbija.sr.gov.yu/vesti/dokumenti_pregled.php?id=60615

Memorandum on the budget and economic and fiscal policy for 2007 with projections for 2008 and 2009, Government of Serbia November 6th 2006

Here are the links for the set of draft decisions and amendments to various laws proposed by the government on the same day with the draft budget law. The content and passing through the Parliament of these legislation is highly relevant for the budget, as various types of state income and expenditure are planned in the draft budget law upon the assumption that these legislation will be also adopted.

Links are referring to decisions approving financial plans of state owned funds and mandatory social and health insurance funds (1-5) (could be considered as "extra-budgetary funds"), and amendments in tax and custom regulation (6-10):

http://www.srbija.sr.gov.yu/extfile/sr/69178/odluke_pio_zaposlenih0009_cyr.zip

http://www.srbija.sr.gov.yu/extfile/sr/69175/odluka_pio_poljoprivrednika0009_cyr.zip

http://www.srbija.sr.gov.yu/extfile/sr/69172/odluka_pio_samostalne_delatnosti0009_cyr.zip

http://www.srbija.sr.gov.yu/extfile/sr/69169/odluke_rep.zavod_za_zdravstveno_osiguranje0009_cyr.zip

http://www.srbija.sr.gov.yu/extfile/sr/69166/odluke_nac.sluzba_zaposljavanje0009_cyr.zip

http://www.srbija.sr.gov.yu/extfile/sr/69124/pz_pppa0009_cyr.zip

http://www.srbija.sr.gov.yu/extfile/sr/69121/pz_porez_na_imovinu0009_cyr.zip

http://www.srbija.sr.gov.yu/extfile/sr/69118/pz_o_pdv0009_cyr.zip

http://www.srbija.sr.gov.yu/extfile/sr/69115/pz_akcize0009_cyr.zip

http://www.srbija.sr.gov.yu/extfile/sr/69112/pz_carinska_tarifa0009_cyr.zip

Explanatory note of draft budget law presents information about budget revenues of various categories, which includes information about new tax rates and their effect to amount of revenues to be collected.

Along with budget law, Executive presented set of draft legislation in taxation area and the effects of such legislation are discussed in Explanatory note.