

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

International Budget Partnership  
Center on Budget and Policy Priorities  
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# International Budget Partnership OPEN BUDGET QUESTIONNAIRE

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

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

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

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

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	Not Produced (Produced too late to be considered available)
Budget Summary	<p>Finanstalen 2009: Finansminister Kristin Halvorsens redegjørelse i Stortinget, 7. oktober 2008.                      (The Budget Speech 2009: Minister of Finance Kristin Halvorsen's statement in the National Assembly, 7th October 2008)</p> <p><a href="http://www.regjeringen.no/templates/TaleogArtikkel.aspx?id=531232&amp;epslanguage=NO">http://www.regjeringen.no/templates/TaleogArtikkel.aspx?id=531232&amp;epslanguage=NO</a></p>
Executive's Budget Proposal	<p>St.prp. nr. 1, (2008–2009), "Den kongelige proposisjon om statsbudsjettet for budsjettåret 2009. Tilråding fra Finansdepartementet av 26. September 2008, godkjent i statsråd samme dag."                      (Government proposal for the state budget for the Budget year 2009)</p> <p><a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf</a></p>
Budget Document One in Support of the Executive's Budget Proposal	<p>Nasjonalbudsjettet 2009.                      Tilråding fra Finansdepartementet av 26. september 2008, godkjent i statsråd samme dag                      The National Budget 2009. Proposal by the Ministry of Finance 26th September 2008, approved by Cabinet the same day.</p> <p><a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/stm.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/stm.pdf</a></p>
Budget Document Two in Support of the Executive's Budget Proposal	<p>St.prp. no 1 (2008-2009), Skatte- Avgifts- og Tollvedtak                      Tilråding fra Finansdepartementet av 26. september 2008, godkjent i statsråd samme dag.                      Proposed resolutions on Tax, Non-tax revenue and Customs duties. Proposal by the Ministry of Finance 26th September 2008, approved by Cabinet the same day.</p> <p><a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/skatteprp.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/skatteprp.pdf</a></p>
Budget Document Three in Support of the Executive's Budget Proposal	<p>Ot.prp. nr. 1 (2008–2009), Skatte- og avgiftsopplegget 2009 – lovendringer                      Tilråding fra Finansdepartementet av 26. september 2008, godkjent i statsråd samme dag.                      The taxation proposal for 2009 including changes in legislation. Proposal by the Ministry of Finance 26th September 2008, approved by Cabinet the same day.</p> <p><a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/otprp.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/otprp.pdf</a></p>

Citizens Budget	<p>a) Nasjonalbudsjettet 2009. Tilråding fra Finansdepartementet av 26. september 2008, godkjent i statsråd samme dag.  The National Budget 2009. Proposal by the Ministry of Finance 26th September 2008, approved by Cabinet the same day.  <a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/stm.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/stm.pdf</a>,</p> <p>b) Ung økonomi <a href="http://www.ungokonomi.no">http://www.ungokonomi.no</a>;</p> <p>c) The Pocket Budget:  <a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/Lommebudsjett_2009.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/Lommebudsjett_2009.pdf</a></p>
Enacted Budget	<p>Statsbudsjettet for 2009. Saldert budsjett vedtatt i Stortinget høsten 2008. Budsjettinnstillingene ble behandlet mellom 27.11 og 15.12.2008.</p> <p>State budget for 2009, Budget adopted by the National Assembly autumn 2008. The budget proposals were debated and approved between 27th November and 15th december 2008. ( According to a statement at the Storting website 19.12.2008 at 15:11 the enacted budget had then been made available to the public)</p> <p><a href="http://www.stortinget.no/Global/pdf/Vedtatt%20budsjett/Vedtatt_budsjett2009.pdf">http://www.stortinget.no/Global/pdf/Vedtatt%20budsjett/Vedtatt_budsjett2009.pdf</a></p>

In-Year Reports

The portal of the Norwegian Central Bureau of Statistics website gives access to in-year and other information on the state budget.

a) 03730: Statsregnskapet medregnet Folketrygden. Inntekter og utgifter, etter hovedposter.

State Accounts including National Insurance Scheme, Revenue and Expenditure by main category.

<http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatsRegnsk1&SubjectCode=12&ProductId=12.01&nvl=True&mt=0&pm=y&PLanguage=0&nyTmpVar=true> (Main categories of Revenue and Expenditure by quarter)

b) 05588: Statsrekneskapen medrekna Folketrygden. Totale inntekter og utgifter .

State Accounts including National Insurance Scheme, Total Revenue and Expenditure.

<http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatRegnFolktry&SubjectCode=12&ProductId=12.01&nvl=True&mt=0&pm=y&PLanguage=0&nyTmpVar=true> (Total revenue, expenditure, deficit/surplus and financing by month)

c) 07107: Statsregnskapet medregnet folketrygden. Enkelte større inntektsposter.

State Accounts including National Insurance Scheme. Selection of Major Revenue Items.

<http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatsRegnskap1&SubjectCode=12&ProductId=12.01&nvl=True&mt=0&pm=y&PLanguage=0&nyTmpVar=true> (A selection of major revenue items by month.)

All the above will produce a device for producing custom made tables (last quarter when visited 29.07.09 was the first quarter 2009 last month was May 2009)

d) Økonomiske nøkkeltall - offentlige finanser.

Economic key magnitudes – public finances.

<http://www.ssb.no/vis/nokkeltall/tabell.html?id=offentlige>

This readymade table presents some of the magnitudes found in a), b) and c) above and in addition:

State debt by domestic/foreign currency by quarter,

Short-, mid- and long term financing by quarter

State guarantee liability by quarter.

e) Central government fiscal account including National Insurance Scheme. Revenue and expenditure by type. By Quarter.(In English)

[http://www.ssb.no/english/subjects/12/01/10/statsregn\\_en/tab-01-en.html](http://www.ssb.no/english/subjects/12/01/10/statsregn_en/tab-01-en.html)

This is the same readymade table as may be produced under a) above.

For d) and e) last quarter when visited 29.07.09 was the first quarter 2009, last month was May 2009.

Mid-Year Review	<p>St.meld. nr. 2 (2008–2009) Revidert nasjonalbudsjett 2009. 15. mai 2009 (Revised National Budget 2009)  <a href="http://www.statsbudsjettet.dep.no/upload/Revidert_2009/dokumenter/pdf/stmeld.pdf">http://www.statsbudsjettet.dep.no/upload/Revidert_2009/dokumenter/pdf/stmeld.pdf</a></p> <p>St.prp. nr. 67 (2008-2009) Tilleggsbevilgninger og omprioriteringer i statsbudsjettet 2009. 15. May 2009.  (Additional Appropriations and changes in priorities in the state budget 2009)  <a href="http://www.statsbudsjettet.dep.no/upload/Revidert_2009/dokumenter/pdf/stprp67.pdf">http://www.statsbudsjettet.dep.no/upload/Revidert_2009/dokumenter/pdf/stprp67.pdf</a></p> <p>Ot.prp. nr. 95, (2008–2009) Om endringer i skatte- og avgiftslovgivinga mv. 15. May 2009.  (On changes in the legislation on tax and non-tax revenue etc.)  <a href="http://www.statsbudsjettet.dep.no/upload/Revidert_2009/dokumenter/pdf/otprp95.pdf">http://www.statsbudsjettet.dep.no/upload/Revidert_2009/dokumenter/pdf/otprp95.pdf</a></p>
Year-End Report	<p>St.meld. nr. 3, (2008–2009) Statsrekneskapen for 2008. 24. april 2009. (State Accounts 2008)  <a href="http://www.regjeringen.no/pages/2178737/PDFS/STM200820090003000DDDPDFS.pdf">http://www.regjeringen.no/pages/2178737/PDFS/STM200820090003000DDDPDFS.pdf</a></p>
Audit Report	<p>Riksrevisjonens rapport om den årlige revisjon og kontroll for budsjettåret 2007 Dokument nr. 1 (2008–2009). 14. oktober 2008 (The Auditor General's report on the annual audit and control for the budget year 2007. 14th October 2008)  <a href="http://www.riksrevisjonen.no/NR/rdonlyres/D7727C0A-DBD1-4BED-BD17-B68448102C05/0/Dok_1_2008_2009.pdf">http://www.riksrevisjonen.no/NR/rdonlyres/D7727C0A-DBD1-4BED-BD17-B68448102C05/0/Dok_1_2008_2009.pdf</a></p>
Other Documents	<p>Ministry of Finance budget portal with links to documents for the 2009 budget  <a href="http://www.statsbudsjettet.dep.no/Statsbudsjettet-2009/">http://www.statsbudsjettet.dep.no/Statsbudsjettet-2009/</a></p> <p>General government website posting budget documents for the 2009 budget  <a href="http://www.regjeringen.no/nb/dok/statsbudsjettet/statsbudsjettet-2009.html?id=528045">http://www.regjeringen.no/nb/dok/statsbudsjettet/statsbudsjettet-2009.html?id=528045</a></p> <p>The State audit office web site  <a href="http://www.riksrevisjonen.no/">http://www.riksrevisjonen.no/</a></p> <p>Norway's National Assembly (Stortinget) budget web-site  <a href="http://www.stortinget.no/no/Saker-og-publikasjoner/Statsbudsjettet/Statsbudsjettet-og-nasjonalbudsjettet-2009/">http://www.stortinget.no/no/Saker-og-publikasjoner/Statsbudsjettet/Statsbudsjettet-og-nasjonalbudsjettet-2009/</a></p> <p>Nasjonalbudsjettet 2009 (includes all information required in a pre-budget statement but is published at the same time as the budget  <a href="http://www.regjeringen.no/nb/dep/fin/dok/regpubl/stmeld/2008-2009/stmeld-nr-1-2008-2009-.html?id=529276">http://www.regjeringen.no/nb/dep/fin/dok/regpubl/stmeld/2008-2009/stmeld-nr-1-2008-2009-.html?id=529276</a></p> <p>St.prp. no 1 Tillegg nr. 5 (Amendment no 5) Om endring av St.prp. nr 1 om statsbudsjettet 2009 (Saldering mv.)  <a href="http://www.regjeringen.no/nb/dep/fin/dok/regpubl/stprp/2008-2009/stprp-nr-1-tillegg-nr-5-2008-2009-.html?id=535046">http://www.regjeringen.no/nb/dep/fin/dok/regpubl/stprp/2008-2009/stprp-nr-1-tillegg-nr-5-2008-2009-.html?id=535046</a></p> <p>Report to the Storting On the Management of the Government Pension Fund:  <a href="http://www.regjeringen.no/nb/dep/fin/dok/regpubl/stmeld/2008-2009/stmeld-nr-20-2008-2009-.html?id=553201">http://www.regjeringen.no/nb/dep/fin/dok/regpubl/stmeld/2008-2009/stmeld-nr-20-2008-2009-.html?id=553201</a></p> <p>The State Ownership Report:  <a href="http://www.eierberetningen.no/2008/asset/statens_eierberetning_2008.pdf">http://www.eierberetningen.no/2008/asset/statens_eierberetning_2008.pdf</a></p>

<p>Relevant Ministries &amp; Departments</p>	<p>Executive's proposal 2009 for the following Ministries:  Arbeids- og inkluderingsdepartementet (Ministry of Labour and Social Affairs)  <a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/aid.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/aid.pdf</a>  Barne- og likestillingsdepartementet (Ministry of Child and Family Affairs)  <a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/bld.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/bld.pdf</a>  Finansdepartementet (Ministry of Finance)  <a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/fin.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/fin.pdf</a>  Fiskeri- og kystdepartementet (Ministry of Fisheries and Coastal Affairs)  <a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/fkd.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/fkd.pdf</a>  Fornyings- og administrasjonsdepartementet (Ministry of Modernisation)  <a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/fad.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/fad.pdf</a>  Forsvarsdepartementet (Ministry of Defence)  <a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/fd.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/fd.pdf</a>  Helse- og omsorgsdepartementet (Ministry of Health and Care Services)  <a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/hod.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/hod.pdf</a>  Justis og politidepartementet (Ministry of Justice and the Police)  <a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/jd.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/jd.pdf</a>  Kommunal og regionaldepartementet (Ministry of Local Government and Regional  Development)  <a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/krd.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/krd.pdf</a>  Kultur- og kirke departementet (Ministry of Culture and Church Affairs)  <a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/kkd.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/kkd.pdf</a>  Kunnskapsdepartementet (Ministry of Education and Research)  <a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/kd.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/kd.pdf</a>  Landbruks- og matdepartementet (Ministry of Agriculture and Food)  <a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/lmd.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/lmd.pdf</a>  Miljøverndepartementet (Ministry of the Environment)  <a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/md.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/md.pdf</a>  Nærings- og handelsdepartementet (Ministry of Trade and Industry)  <a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/nhd.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/nhd.pdf</a>  Olje og energidepartementet (Ministry of Petroleum and Energy)  <a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/oed.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/oed.pdf</a>  Samferdselsdepartementet (Ministry of Transport and Communication)  <a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/sd.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/sd.pdf</a>  Utenriksdepartementet (Ministry of Foreign Affairs)  <a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/ud.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/ud.pdf</a></p>
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**\* Government Comments for Table 2 are available at the end of the Questionnaire**

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

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

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

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

**Table 4. Distribution of the Enacted Budget and Other Reports**

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

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

## Section Two: The Executive's Budget Proposal

*Notes on abbreviations:*

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

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

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

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

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

For more information on these changes for any question please write to [info@internationalbudget.org](mailto:info@internationalbudget.org).

<b>The Executive's Budget Proposal</b>	
<b>Estimates for the Budget Year and Beyond</b>	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> <li>All expenditures are classified by administrative unit.</li> <li>Expenditures are classified by administrative unit, but some small units are not shown separately.</li> <li>Expenditures are classified by administrative unit, but a significant number of units are not shown separately.</li> <li>No expenditures classified by administrative unit are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  "St.prp. nr. 1, (2008–2009), Den kongelige proposisjon om statsbudsjettet for budsjettåret 2009. Tilråding fra Finansdepartementet av 26. September 2008, godkjent i statsråd samme dag." (Government proposal for the state budget for the Budget year 2009)</p> <p><a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf</a></p> <p><u>Comment:</u>  The main tables of Expenditure and Revenue (pp. 112 to 176) in the cited document are classified by ministry and underlying units. In addition, the executive's proposal contains supporting documents for each ministry and department.</p> <p><b><u>Researcher Response to this Question was "a"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would include the comment (b) from the answer to question 2, since this applies to the administrative classifications, not the functional.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p> <p><b><u>Researcher Response:</u></b> I suggest the answer should remain as I indicated in the questionnaire: "a." I chose my answer because although Peer Reviewer One is correct, we appear to agree that the correct rating here is "a" as originally decided.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "a" as originally suggested by the Researcher.</p>	a

2. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?

- a. All expenditures are classified by functional classification, and the categorization is compatible with international standards.
- b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards.
- c. Some, but not all, expenditures are classified by function.
- d. No expenditures classified by function are presented.
- e. Not applicable/other (please comment).

Citation:

"St.prp. nr. 1, (2008–2009), Den kongelige proposisjon om statsbudsjettet for budsjettåret 2009. Tilråding fra Finansdepartementet av 26. September 2008, godkjent i statsråd samme dag." (Government proposal for the state budget for the Budget year 2009)

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/gulbok.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf)

p 29 ff. contains tables where all expenditure for each ministry are classified by functional category

b

Comment:

a) Functions are not in all cases consistent with IMF standards (table 6.2 GFS manual). b) Note that comparisons between the proposed 2009 expenditure and 2008 estimated expenditure entered in the tables are not always straightforward, e.g. because of transfers of funding between ministries when a task is transferred from one ministry to another during the budget year.

**Peer Reviewer One Comment:** See the comment to question 1.

**Peer Reviewer Two Comment:**

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

3. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?

- 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).

Citation:

Executive's proposal 2009 for the following Ministries:

Arbeids- og inkluderingsdepartementet (Ministry of Labour and Social Affairs)

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/aid.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/aid.pdf)

Barne- og likestillingsdepartementet (Ministry of Child and Family Affairs)

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/bld.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/bld.pdf)

Finansdepartementet (Ministry of Finance)

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/fin.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/fin.pdf)

Fiskeri- og kystdepartementet (Ministry of Fisheries and Coastal Affairs)

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/fkd.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/fkd.pdf)

Fornyings- og administrasjonsdepartementet (Ministry of Modernisation)

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/fad.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/fad.pdf)

Forsvarsdepartementet (Ministry of Defence)

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/fd.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/fd.pdf)

Helse- og omsorgsdepartementet (Ministry of Health and Care Services)

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/hod.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/hod.pdf)

Justis og politidepartementet (Ministry of Justice and the Police)

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/jd.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/jd.pdf)

Kommunal og regionaldepartementet (Ministry of Local Government and Regional Development)

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/krd.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/krd.pdf)

Kultur- og kirke departementet (Ministry of Culture and Church Affairs)

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/kkd.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/kkd.pdf)

Kunnskapsdepartementet (Ministry of Education and Research)

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/kd.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/kd.pdf)

Landbruks- og matdepartementet (Ministry of Agriculture and Food)

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/lmd.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/lmd.pdf)

Miljøverndepartementet (Ministry of the Environment)

b

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/md.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/md.pdf)

Nærings- og handelsdepartementet (Ministry of Trade and Industry)

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/nhd.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/nhd.pdf)

Olje og energidepartementet (Ministry of Petroleum and Energy)

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/oed.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/oed.pdf)

Samferdselsdepartementet (Ministry of Transport and Communication)

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/sd.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/sd.pdf)

Utenriksdepartementet (Ministry of Foreign Affairs)

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/ud.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/ud.pdf)

Comment:

The main budget document does not contain economic classification tables but the above cited documents do contain tables where broad economic categories are given. Some categories are compatible with the IMF standards but not all

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

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "b." The main document does contain economic classification tables, cf. the Executive's Budget Proposal 2009, chapter 4, p 56 ff. Classification is for the most part consistent with GFSM 2001, however because the budget is cash-based, there are categories in GFSM 2001 that do not have their counterparts in the budget, such as capital depreciation and a distinction between accrual and paid wages. The four broad economic categories of the budget are operating expenses, investment, transfers (of which there are three types) and lending and borrowing. In addition, the chart of account is organized in a way that makes it simple to single out interests and expenses towards petroleum activities.

**Researcher Response:** I suggest the answer should be changed as suggested by the Government to "b." I chose my answer in order to maintain consistency across countries.

**IBP Comment:** IBP editors chose answer "b" to maintain consistency with the criteria used for selecting answers across countries, and within the questionnaire (see question 20).

<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"> <li>Program-level data are presented for all expenditures.</li> <li>Program-level data are presented for at least two-thirds of, but not all, expenditures.</li> <li>Program-level data are presented, but for less than two-thirds of expenditures.</li> <li>No program-level data are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> For example: Helse- og omsorgsdepartementet (Ministry of Health and Care Services) <a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/hod.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/hod.pdf</a></p> <p><u>Comment:</u> These documents present the budget by functional categories. Each function is broken down by sub-categories of programmatic content (the budget states aims and objectives), although many of the sub categories build on administrative or institutional units.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a
<p>5. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> <li>Yes, multi-year estimates of aggregate expenditure are presented.</li> <li>No, multi-year estimates of aggregate expenditure are not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> "St.prp. nr. 1, (2008–2009), Den kongelige proposisjon om statsbudsjettet for budsjettåret 2009. Tilråding fra Finansdepartementet av 26. September 2008, godkjent i statsråd samme dag." (Government proposal for the state budget for the Budget year 2009) <a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf</a>. See p 101 ff. and Table 10.3</p> <p><u>Comment:</u> Aggregate three-year projections have been presented in the main budget publication since 2005</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a

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:

"St.prp. nr. 1, (2008–2009), Den kongelige proposisjon om statsbudsjettet for budsjettåret 2009. Tilråding fra Finansdepartementet av 26. September 2008, godkjent i statsråd samme dag." (Government proposal for the state budget for the Budget year 2009)

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/gulbok.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf). See p 101 ff. Table 10.3

Comment:

Estimates are presented by administrative and functional classification.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

a

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?

- a. All sources of tax revenue are identified individually.
- b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually.
- c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually.
- d. No sources of tax revenue are identified individually.
- e. Not applicable/other (please comment).

Citation:

"St.prp. nr. 1, (2008–2009), Den kongelige proposisjon om statsbudsjettet for budsjettåret 2009. Tilråding fra Finansdepartementet av 26. September 2008, godkjent i statsråd samme dag." (Government proposal for the state budget for the Budget year 2009)  
[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/gulbok.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf). See p 13 , Table 1.3

Comment:

All the main types of tax revenue, including earmarked, mandatory social security contributions, are specified in the cited table.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

a

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?
- a. All sources of non-tax revenue are identified individually.
  - b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually.
  - c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually.
  - d. No sources of non-tax revenues are identified individually.
  - e. Not applicable/other (please comment).

Citation:

"St.prp. nr. 1, (2008–2009), Den kongelige proposisjon om statsbudsjettet for budsjettåret 2009. Tilråding fra Finansdepartementet av 26. September 2008, godkjent i statsråd samme dag." (Government proposal for the state budget for the Budget year 2009)  
[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/gulbok.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf). See p 13 , Table 1.3

Comment:

All the main types of tax revenue, including earmarked, mandatory social security contributions, are specified in the cited table.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

a

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)?

- 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).

Citation:

"St.prp. nr. 1, (2008–2009), Den kongelige proposisjon om statsbudsjettet for budsjettåret 2009. Tilråding fra Finansdepartementet av 26. September 2008, godkjent i statsråd samme dag." (Government proposal for the state budget for the Budget year 2009)

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/gulbok.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf). See p 106 Table 10.4

Comment:

Estimates for main revenue categories are presented for a multi-year period.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

a

10. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?

- a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).
- b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.
- c. Yes, multi-year estimates are presented, but only for some individual sources of revenue.
- d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all.
- e. Not applicable/other (please comment).

Citation:

"St.prp. nr. 1, (2008–2009), Den kongelige proposisjon om statsbudsjettet for budsjettåret 2009. Tilråding fra Finansdepartementet av 26. September 2008, godkjent i statsråd samme dag." (Government proposal for the state budget for the Budget year 2009)  
[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/gulbok.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf). See p 106, Table 10.4. National Budget p 32 Table 2.4

Comment:

Multi-year revenue estimates for the oil sector (to 2010) are presented in the National Budget 2009; some other sources of revenue (to 2012) are presented in the Executive's Budget Proposal 2009 p. 106.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

b

11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?

- 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).
- b. Yes, the data reflect the outstanding debt at the end of the budget year.
- c. Yes, the data reflect the outstanding debt at the start of the budget year.
- d. No, data on the outstanding debt are not presented.
- e. Not applicable/other (please comment).

Citation:

"St.prp. nr. 1, (2008–2009), Den kongelige proposisjon om statsbudsjettet for budsjettåret 2009. Tilråding fra Finansdepartementet av 26. September 2008, godkjent i statsråd samme dag." (Government proposal for the state budget for the Budget year 2009)

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/gulbok.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf) p152 and Central Bureau of statistics data <http://www.ssb.no/vis/sm/arkiv/sm12141n.shtml>

Comment:

Whereas payments of interest and principal for central government debt are given in the Executive's Budget Proposal, the total stock of government debt outstanding for the year is not given. Detailed information is however easily found on the website of the Central Bureau of Statistics (web address cited above).

b

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

**Peer Reviewer One Comment:** A more appropriate response to this question would be "a." A complete overview of the central government's outstanding debt is available (in English) at:

<http://www.regjeringen.no/en/dep/fin/Selected-topics/economic-policy/the-central-governments-outstanding-debt.html?id=443404>, with the BY-2 ending balance available in April BY-1, and financing requirements for BY-2, BY-1, and BY given in table 2, available simultaneously with the budget proposal in October BY-1.

**Peer Reviewer One Comment:** A more appropriate response to this question would be "a." Data about outstanding gross debt are readily available from Statistics Norway; I interpret this as "supporting budget documentation."

**Government Comment:** A more appropriate response to this question would be "a." In an amendment to the fiscal budget (Budget Document 4) concerning the authorization to borrow on behalf of the Norwegian state, extensive data on government debt is presented. The document may be accessed here: <http://www.regjeringen.no/nn/dep/fin/Dokument/proposisjonar-og-meldingar/Stortingsproposisjonar/2008-2009/stprp-nr-5-2008-2009-.html?id=532771>

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire: "d." I chose my answer because the question refers to the executive's budget proposal. The comment from Peer Reviewer One refers to a webpage that is clearly not part of the executive's budget proposal. The Government refers to a document (St. prp. Nr. 5 (2008-2009)) that was released on the 17<sup>th</sup> October 2008 whereas the main budget proposal documents were released on 26<sup>th</sup> September 2008. Whether the St.prp. No. 5 document, that contains the requested data on government debt outstanding, can be considered a supporting document for the executive's budget proposal is however a moot point.

The OBI manual is not quite clear about this: It says a) that the phrase "supporting budget document" as used in the questionnaire refers to documents that are issued by the executive at the same time or within a few days of the time that it presents its proposal to the legislature. Using this criterion it seems quite clear that the document does not qualify as a "Supporting Document" since the time from 26<sup>th</sup> September to 17<sup>th</sup> October cannot be characterized as "a few days." But the OBI Manual also says b): that such (supporting) "documents must be released within a few days of the main budget document, so that they can be used to inform the debate on the budget before it is enacted by the legislature." By this criterion the St prp Nr 5 might qualify as a supporting document as the debate and committee work on the budget in the legislature goes on until well past the middle of December. I assume however that the former, more specific criterion will take precedence over the latter.

**IBP Comment:** IBP editors chose answer "b" to maintain consistency with the criteria used for selecting answers across countries, and within the questionnaire (see question 13). The researcher's initial assumptions were correct with regard to the *Guide to the Open Budget Questionnaire*, but have been aligned with the assumptions used for evaluation of answers in other countries.

<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>  "St.prp. nr. 1, (2008–2009), Den kongelige proposisjon om statsbudsjettet for budsjettåret 2009. Tilråding fra Finansdepartementet av 26. September 2008, godkjent i statsråd samme dag." (Government proposal for the state budget for the Budget year 2009)</p> <p><a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf</a> p152</p> <p><u>Comment:</u>  Local government debt not included</p> <p><b><u>Researcher Response to this Question was "a"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would not include the comment on local government debt, since local government is excluded from the survey.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p> <p><b><u>Researcher Response:</u></b> I suggest the answer should remain as I indicated in the questionnaire: "a." I chose my answer because although Peer Reviewer One's comment could possibly be accepted, it is not relevant to the rating.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "a" as originally suggested by the Researcher, with reference to Peer Reviewer One's comment.</p>	a
<p>13. Does the executive's budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?</p> <p>a. Yes, extensive information related to the composition of government debt is presented.  b. Yes, key additional information is presented, but some details are excluded.  c. Yes, some additional information is presented, but it lacks important details.  d. No, additional information related to the composition of government debt is not presented.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  "St.prp. nr. 1, (2008–2009), Den kongelige proposisjon om</p>	b

statsbudsjettet for budsjettåret 2009. Tilråding fra Finansdepartementet av 26. September 2008, godkjent i statsråd samme dag." (Government proposal for the state budget for the Budget year 2009)  
[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/gulbok.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf) p. 61.

Comment:

The government debt is minimal compared to central government financial assets and therefore a minimal amount of information is given in the Budget Proposal.

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

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be "a," please refer to q. 11, this is available from the Statistics Norway webpage, "supporting budget documentation."

**Government Comment:** A more appropriate response to this question would be "a," cf. the comment to question 11.

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire: "b." With reference to question 11 above, I chose my answer because the question refers to the executive's budget proposal. The comments from Peer Reviewer One refer to a webpage that is clearly not part of the executive's budget proposal. The Government comment refers to a document (St. prp. Nr. 5 (2008-2009)) (<http://www.regjeringen.no/nn/dep/fin/Dokument/proposisjonar-og-meldingar/Stortingsproposisjonar/2008-2009/stprp-nr-5-2008-2009-.html?id=532771>) that was released on the 17<sup>th</sup> October 2008 whereas the main budget proposal documents were released on 26<sup>th</sup> September 2008. Whether the St.prp.No. 5 document, that contains the requested data on government debt outstanding, can be considered a supporting document for the executive's budget proposal is however a moot point.

The OBI manual is not quite clear about this: It says a) that the phrase "supporting budget document" as used in the questionnaire refers to documents that are issued by the executive at the same time or within a few days of the time that it presents its proposal to the legislature. Using this criterion it seems quite clear that the document does not qualify as a "Supporting Document" since the time from 26<sup>th</sup> September to 17<sup>th</sup> October cannot be characterized as "a few days." But the OBI Manual also says b): that such (supporting) "documents must be released within a few days of the main budget document, so that they can be used to inform the debate on the budget before it is enacted by the legislature." By this criterion the St prp Nr 5 might qualify as a supporting document as the debate and committee work on the budget in the legislature goes on until well past the middle of December. I assume however that the former, more specific criterion will take precedence over the latter.

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

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

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

Citation:

Nasjonalbudsjettet 2009. Tilråding fra Finansdepartementet av 26. september 2008, godkjent i statsråd samme dag.

The National Budget 2009. Proposal by the Ministry of Finance 26th September 2008, approved by Cabinet the same day.

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/stm.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/stm.pdf) p. 17 ff.

Comment:

A macro forecast is extensively presented in the so-called National Budget and includes a brief section on uncertainties in economic forecasting.

**Peer Reviewer One Comment:**

**Peer Reviewer One Comment:**

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

a

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)?
- 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).

Citation:

Nasjonalbudsjettet 2009. Tilråding fra Finansdepartementet av 26. september 2008, godkjent i statsråd samme dag.  
The National Budget 2009. Proposal by the Ministry of Finance 26th September 2008, approved by Cabinet the same day.  
[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/stm.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/stm.pdf) p. 17 ff.

Comment:

Throughout the narrative description in the cited chapter of the "National Budget 2009" reference is made to the effect of alternative developments in macroeconomic assumptions. Ch. 2 also includes a brief section on uncertainties in economic forecasting. Only few quantitative estimates are included.

b

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

**Peer Reviewer One Comment:** A more appropriate response to this question would be "a." There are 6 pages (46-51, Norw. version) in the National Budget 2009 on the impact of different assumptions and uncertainties in forecasts. The response "b" seems to indicate that this lacks important details. But supporting documents are available from Statistics Norway.

**Peer Reviewer Two Comment:**

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

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire: "b." I chose my answer because the supporting statistics from Statistics Norway mentioned by Peer Reviewer One are not part of the documentation for the executive's proposal and the reference to the National budget p. 46 to p. 51 must be misunderstood as these sections refer to the development in the Norwegian financial markets and the developments in the stock markets, foreign exchange markets and interest rates. These may be of relevance to the question asked but not an answer as such.

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

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

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

Citation:

"St.prp. nr. 1, (2008–2009), Den kongelige proposisjon om statsbudsjettet for budsjettåret 2009. Tilråding fra Finansdepartementet av 26. September 2008, godkjent i statsråd samme dag." (Government proposal for the state budget for the Budget year 2009)  
[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/gulbok.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf) ch 2 p 18 ff. Nasjonalbudsjettet 2009. Tilråding fra Finansdepartementet av 26. september 2008, godkjent i statsråd samme dag.  
The National Budget 2009. Proposal by the Ministry of Finance 26th September 2008, approved by Cabinet the same day.  
[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/stm.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/stm.pdf) ch 3, p58 ff.

Comment:

The Executive's Budget Proposal focuses on the effect of the main concrete measures in the 2009 budget. The presentation in the National Budget takes a more macroeconomic approach and also looks at the recent past and a few years beyond the budget year.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

a

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

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

Citation:

"St.prp. nr. 1, (2008–2009), Den kongelige proposisjon om statsbudsjettet for budsjettåret 2009. Tilråding fra Finansdepartementet av 26. September 2008, godkjent i statsråd samme dag." (Government proposal for the state budget for the Budget year 2009)  
[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/gulbok.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf) ch 2 p 18 ff. The National Budget 2009 ch. 3, p. 58 ff.

Comment:

The Executive's Budget Proposal focuses on the effect of the main concrete measures in the 2009 budget. The presentation in the National Budget takes a more macroeconomic approach and also looks at the recent past and a few years beyond the budget year.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

a

<b>Estimates for Years Prior to the Budget Year</b>	
<p>18. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> <li>All expenditures are classified by administrative unit for BY-1.</li> <li>Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately.</li> <li>Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately.</li> <li>No expenditures classified by administrative unit are presented for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  "St.prp. nr. 1, (2008–2009), Den kongelige proposisjon om statsbudsjettet for budsjettåret 2009. Tilråding fra Finansdepartementet av 26. September 2008, godkjent i statsråd samme dag." (Government proposal for the state budget for the Budget year 2009)  <a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf</a>, Ch. 3 p. 31 ff.</p> <p><u>Comment:</u>  Tables in Ch. 3 also contain expenditure classified by functional category.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a

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?
- 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).

Citation:

"St.prp. nr. 1, (2008–2009), Den kongelige proposisjon om statsbudsjettet for budsjettåret 2009. Tilråding fra Finansdepartementet av 26. September 2008, godkjent i statsråd samme dag." (Government proposal for the state budget for the Budget year 2009)  
[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/gulbok.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf), Ch 3 p31 ff.

Comment:

Tables in Ch 3 also contain expenditure classified by functional category. Although the IMF functional classification may be derived from the budget, this requires comparison only at a higher level of aggregation.

b

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

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be that the functional classification of IMF standards may be derived from the budget. We regard it as an open question whether "a" or "b" is the appropriate marking here.

**Researcher Response:** I chose my answer because if an "a" may be gained by deriving the IMF standard qualification from the budget not considering which level of aggregation it is derived at virtually all budgets could obtain an "a."

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

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?
- All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards.
  - All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards.
  - Some, but not all, expenditures are classified by economic classification for BY-1.
  - No expenditures classified by economic classification are presented for BY-1.
  - Not applicable/other (please comment).

Citation:

"St.prp. nr. 1, (2008–2009), Den kongelige proposisjon om statsbudsjettet for budsjettåret 2009. Tilråding fra Finansdepartementet av 26. September 2008, godkjent i statsråd samme dag." (Government proposal for the state budget for the Budget year 2009)

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/gulbok.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf) table 1.3 p 14-16

Comment:

Expenditures are only classified by five broad categories that do not coincide with the IMF standard for economic classification. (Operating expenses, investment, three different kinds of transfers, interests, and expenses towards petroleum activities). Although all expenditures are classified in the four major categories in chapter 4, some of the sub items are not "economic" in the same sense as in the classification set out in the GSFM (see table 6.1 page 63) Even though insiders in the Ministry of Finance might know where an item would belong within an international classification scheme, this is not clear to the interested outsider. OBI is focused on the openness of the budget to the general reader and not to insiders.

b

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

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** For a more appropriate response to this question cf. the comment to question 3.

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire: "b." I chose my answer because the government refers to question 3 on which has been agreed to be set to a "b."

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

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)?

- a. Program-level expenditure data are presented for all expenditures for BY-1.
- b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1.
- c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1.
- d. No program-level expenditure data are presented for BY-1.
- e. Not applicable/other (please comment).

Citation:

Budget documents from "Relevant Ministries & Departments" (See table 2 above). For example: The Ministry of Health and Care services: [http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/fagdep/hod.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/fagdep/hod.pdf).

Comment:

These documents set out the budget by functional categories. Each function is broken down by sub-categories of programmatic content (the budget states aims and objectives), although many of the sub categories build on administrative or institutional units.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

a

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)?

- a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure.
- b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure.
- c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure.
- d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented.
- e. Not applicable/other (please comment).

Citation:

"St.prp. nr. 1, (2008–2009), Den kongelige proposisjon om statsbudsjettet for budsjettåret 2009. Tilråding fra Finansdepartementet av 26. September 2008, godkjent i statsråd samme dag." (Government proposal for the state budget for the Budget year 2009)

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/gulbok.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf) table 1.3 p 14-16. Budget documents from "Relevant Ministries & Departments" (See table 2 above). For example: The Ministry of Health and Care services:  
[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/fagdep/hod.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/fagdep/hod.pdf).

Comment:

Tables in the Executive Budget Proposal use both the last balanced budget ("saldert budsjett" usually done December each year) and an estimate for the year BY-1. Ministerial budget publications use the balanced budget and also a final for BY-2

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

a

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)?

- 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).

Citation:

"St.prp. nr. 1, (2008–2009), Den kongelige proposisjon om statsbudsjettet for budsjettåret 2009. Tilråding fra Finansdepartementet av 26. September 2008, godkjent i statsråd samme dag." (Government proposal for the state budget for the Budget year 2009)

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/gulbok.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf) Tables in annex 1 p. 212.

Budget documents from "Relevant Ministries & Departments." For example: The Ministry of Health and Care services:

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/fagdep/hod.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/fagdep/hod.pdf).

Comment:

The Executive's Budget proposal show account figures for aggregate expenditure items from 2003 to 2007 ("balanced budget" figures for 2008). In the budget documents from "Relevant Ministries and Departments" accounts figures are shown in more detail for 2007.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

a

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)?

- a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).
- b. Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.
- c. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.
- d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all.
- e. Not applicable/other (please comment).

a

Citation:

Budget documents from "Relevant Ministries & Departments" (See table 2 above). For example: The Ministry of Health and Care services: [http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/fagdep/hod.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/fagdep/hod.pdf).

Comment:

Budget documents from "Relevant Ministries and Departments" show accounts figures with more detail for 2007.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

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?

- a. Two years prior to the budget year (BY-2).
- b. Three years prior to the budget year (BY-3).
- c. Before BY-3.
- d. No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Citation:

Budget documents from "Relevant Ministries & Departments" (See table 2 above). For example: The Ministry of Health and Care services:  
[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/fagdep/hod.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/fagdep/hod.pdf).

Comment:

BY-2 figures are based on accounts. BY-1 usually based on "balanced budget" figures.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

a

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?

- a. Yes, prior-year data are always adjusted to be comparable to the budget year data.
- b. Yes, in most cases, prior-year data are adjusted to be comparable.
- c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist.
- d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented.
- e. Not applicable/other (please comment).

Citation:

"St.prp. nr. 1, (2008–2009), Den kongelige proposisjon om statsbudsjettet for budsjettåret 2009. Tilråding fra Finansdepartementet av 26. September 2008, godkjent i statsråd samme dag." (Government proposal for the state budget for the Budget year 2009)

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/gulbok.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf) section 3.1 p. 31

Comment:

The cited section explains why BY-1 figures are not always comparable.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

b

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)?

- a. All tax revenues are identified individually for BY-1.
- b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually.
- c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually.
- d. No tax revenues are identified individually for BY-1.
- e. Not applicable/other (please comment).

Citation:

Nasjonalbudsjettet 2009. Tilråding fra Finansdepartementet av 26. september 2008, godkjent i statsråd samme dag.

The National Budget 2009. Proposal by the Ministry of Finance 26th September 2008, approved by Cabinet the same day.

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/stm.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/stm.pdf), p198 table 1.18

Comment:

The table shows tax revenues backdated to B-4

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

a

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)?

- a. All non-tax revenues are identified individually for BY-1.
- b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually.
- c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually.
- d. No non-tax revenues are identified individually for BY-1.
- e. Not applicable/other (please comment).

Citation:

Nasjonalbudsjettet 2009. Tilråding fra Finansdepartementet av 26. september 2008, godkjent i statsråd samme dag.

The National Budget 2009. Proposal by the Ministry of Finance 26th September 2008, approved by Cabinet the same day.

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/stm.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/stm.pdf), p198 table 1.18 and Executive's Budget proposal Table 1.3 p. 14.

Comment:

The National Budget 2009 gives some categories up to B-4, Executive's budget proposal gives B-1 only.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

a

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)?

- a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections.
- b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections.
- c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections.
- d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented.
- e. Not applicable/other (please comment).

Citation:

"St.prp. nr. 1, (2008–2009), Den kongelige proposisjon om statsbudsjettet for budsjettåret 2009. Tilråding fra Finansdepartementet av 26. September 2008, godkjent i statsråd samme dag." (Government proposal for the state budget for the Budget year 2009).

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/gulbok.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf) and Budget documents from "Relevant Ministries & Departments." For example: Helse- og omsorgsdepartementet (Ministry of Health and Care Services)  
[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/hod.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/hod.pdf)

Comment:

BY-1 is usually based on the "balanced budget" which is produced in December and might use 6 or 7 months of accounting data. Estimates are presented to the parliament in the beginning of October. Information for prior years is based on accounts.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

a

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)?

- 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).

Citation:

"St.prp. nr. 1, (2008–2009), Den kongelige proposisjon om statsbudsjettet for budsjettåret 2009. Tilråding fra Finansdepartementet av 26. September 2008, godkjent i statsråd samme dag." (Government proposal for the state budget for the Budget year 2009)

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/gulbok.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf) p. 218 Table 1.7, Nasjonalbudsjettet 2009. Tilråding fra Finansdepartementet av 26. september 2008, godkjent i statsråd samme dag.

The National Budget 2009. Proposal by the Ministry of Finance 26th September 2008, approved by Cabinet the same day.  
[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/stm.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/stm.pdf) p198 Table 1.18

Comment:

Backdated to respectively B-6 and B-4 in the cited tables.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

a

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)?

- 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).

Citation:

"St.prp. nr. 1, (2008–2009), Den kongelige proposisjon om statsbudsjettet for budsjettåret 2009. Tilråding fra Finansdepartementet av 26. September 2008, godkjent i statsråd samme dag." (Government proposal for the state budget for the Budget year 2009)

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/gulbok.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf) p218 Table 1.7, p. 119 Table 1.8., Nasjonalbudsjettet 2009. Tilråding fra Finansdepartementet av 26. September 2008, godkjent i statsråd samme dag.

The National Budget 2009. Proposal by the Ministry of Finance 26th September 2008, approved by Cabinet the same day.  
[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/stm.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/stm.pdf), p. 198 Table 1.18.

Comment:

More detail than mere aggregates are presented in all the cited tables.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

a

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?

- a. Two years prior to the budget year (BY-2).
- b. Three years prior to the budget year (BY-3).
- c. Before BY-3.
- d. No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Citation:

"St.prp. nr. 1, (2008–2009), Den kongelige proposisjon om statsbudsjettet for budsjettåret 2009. Tilråding fra Finansdepartementet av 26. September 2008, godkjent i statsråd samme dag." (Government proposal for the state budget for the Budget year 2009)

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/gulbok.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf) p218 Table 1.7, p. 119 Table 1.8., Nasjonalbudsjettet 2009. Tilråding fra Finansdepartementet av 26. september 2008, godkjent i statsråd samme dag.

The National Budget 2009. Proposal by the Ministry of Finance 26th September 2008, approved by Cabinet the same day.  
[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/stm.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/stm.pdf), p. 198 Table 1.18.

Comment:

BY-2 figures reflect actual outcomes in all cases where they are presented.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

a

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?

- 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).

Citation:

Nasjonalbudsjettet 2009. Tilråding fra Finansdepartementet av 26. september 2008, godkjent i statsråd samme dag.

The National Budget 2009. Proposal by the Ministry of Finance 26th September 2008, approved by Cabinet the same day.

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/stm.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/stm.pdf), Table 1.21, p. 201

Comment:

Only information on payment of interest and principal of government debt are presented in the executives budget or supporting documentation.

In an amendment to the fiscal budget (Budget Document 4) concerning the authorization to borrow on behalf of the Norwegian state, extensive data on government debt is however presented. This document is an amendment made some time after the budget decision of the executive and thus not part of the executive's budget proposal.

b

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

**Peer Reviewer One Comment:** A more appropriate response to this question would be "a." There is a separate webpage by the Ministry of Finance, which should be considered a supporting document, available simultaneously with the budget proposal, <http://www.regjeringen.no/en/dep/fin/Selected-topics/economic-policy/the-central-governments-outstanding-debt.html?id=443404>

**Peer Reviewer Two Comment:** A more appropriate response to this question would be "a." Please refer to Q. 11, information about debt is available from Statistics Norway webpage and can be called "supporting budget documentation."

**Government Comment:** A more appropriate response to this question would be "a." In an amendment to the fiscal budget (Budget Document 4) concerning the authorization to borrow on behalf of the Norwegian state, extensive data on government debt is presented. The amendment is presented the Parliament within the time limit for the government to present changes in the budgets proposal, as laid down in the Appropriation Regulations, and is presented somewhat later to take into account changes in the budget proposal that have impact on the need for borrowing. We regard this to be a part of the budget

<p>proposal. The document may be accessed here:  <a href="http://www.regjeringen.no/nn/dep/fin/Dokument/proposisjonar-og-meldingar/Stortingsproposisjonar/2008-2009/stprp-nr-5-2008-2009-.html?id=532771">http://www.regjeringen.no/nn/dep/fin/Dokument/proposisjonar-og-meldingar/Stortingsproposisjonar/2008-2009/stprp-nr-5-2008-2009-.html?id=532771</a></p> <p><b>Researcher Response:</b> I suggest the answer should remain as I indicated in the questionnaire: "b." I chose my answer because the documents referred to by reviewers do not comply with the rules set by OBI for the "executive's budget proposal" although the government appears to have defined it as such.</p> <p><b>IBP Comment:</b> Based on a review of comments, IBP editors chose answer "b."</p>	
<p>34. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ol style="list-style-type: none"> <li>Two years prior to the budget year (BY-2).</li> <li>Three years prior to the budget year (BY-3).</li> <li>Before BY-3.</li> <li>No actual data for government debt are presented in the budget or supporting budget documentation.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  Nasjonalbudsjettet 2009. Tilråding fra Finansdepartementet av 26. september 2008, godkjent i statsråd samme dag.  The National Budget 2009. Proposal by the Ministry of Finance 26th September 2008, approved by Cabinet the same day.  <a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/stm.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/stm.pdf</a> 1.21, p. 201</p> <p><u>Comment:</u>  Only information on payment of interest and principal of government debt are presented in the executives budget or supporting documentation.  In an amendment to the fiscal budget (Budget Document 4) concerning the authorization to borrow on behalf of the Norwegian state, extensive data on government debt is however presented. This document is an amendment made some time after the budget decision of the executive and thus not part of the executive's budget proposal.</p> <p><b>Peer Reviewer One Comment:</b></p> <p><b>Peer Reviewer Two Comment:</b></p> <p><b>Government Comment:</b> Government did not dispute researcher's answer.</p>	a

<b>Comprehensiveness</b>	
<p>35. Does the executive's budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on extra-budgetary funds is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  "St.prp. nr. 1, (2008–2009), Den kongelige proposisjon om statsbudsjettet for budsjettåret 2009. Tilråding fra Finansdepartementet av 26. September 2008, godkjent i statsråd samme dag." (Government proposal for the state budget for the Budget year 2009)</p> <p><a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf</a>.</p> <p><u>Comment:</u>  It has been argued that social security in Norway should be dealt with as an extra budgetary item. This item is well described, thus justifying an "a" answer to this question. I would argue rather that the social security (folkepensjon) is part of the Norwegian budget which has long had near 100% coverage and insignificant extra-budgetary funds.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a

36. Does the executive's budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?

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

Citation:

"St.prp. nr. 1, (2008–2009), Den kongelige proposisjon om statsbudsjettet for budsjettåret 2009. Tilråding fra Finansdepartementet av 26. September 2008, godkjent i statsråd samme dag." (Government proposal for the state budget for the Budget year 2009)

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/gulbok.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf), table 1.3 p. 15.

Comment:

Transfers to other state accounts and to the municipal sectors are presented.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

a

37. Does the executive's budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?

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

Citation:

"St.prp. nr. 1, (2008–2009), Den kongelige proposisjon om statsbudsjettet for budsjettåret 2009. Tilråding fra Finansdepartementet av 26. September 2008, godkjent i statsråd samme dag." (Government proposal for the state budget for the Budget year 2009).

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/gulbok.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf), table 1.3 p. 15 and Table I (main budget table)

Comment:

Aggregated transfers in Table 1.3 p. 15, disaggregated by institution in the main budget table. Additional information in Budget documents from "Relevant Ministries & Departments."

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

a

38. Does the executive's budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?

- a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates.
- b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

Citation:

Norway: Report on the Observance of Standards and Codes  
<https://www.imf.org/external/pubs/ft/scr/2003/cr03207.pdf> and

"St.prp. nr. 1, (2008–2009), Den kongelige proposisjon om statsbudsjettet for budsjettåret 2009. Tilråding fra Finansdepartementet av 26. September 2008, godkjent i statsråd samme dag." (Government proposal for the state budget for the Budget year 2009)

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/gulbok.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf)

As well as Nasjonalbudsjettet 2009. Tilråding fra Finansdepartementet av 26. september 2008, godkjent i statsråd samme dag. The National Budget 2009.

Proposal by the Ministry of Finance 26th September 2008, approved by Cabinet the same day.

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/stm.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/stm.pdf)

Comment:

The IMF, according to the cited publication does not appear to indicate that quasi-fiscal activities exist. "No quasi-fiscal activities are carried out by public corporations and by Norges Bank."

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

e

39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?

- a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value.
- b. Yes, information is presented, highlighting key information, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on financial assets is not presented.
- e. Not applicable/other (please comment).

Citation:

Nasjonalbudsjettet 2009. Tilråding fra Finansdepartementet av 26. september 2008, godkjent i statsråd samme dag.

The National Budget 2009. Proposal by the Ministry of Finance 26th September 2008, approved by Cabinet the same day.

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/stm.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/stm.pdf), Table 3.6 page 66.

Comment:

Total assets of the pension fund are presented in the cited table. This covers the overwhelming part of the state assets. There is little information on other financial assets.

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

b

**Peer Reviewer One Comment:** A more appropriate response to this question would be "a." The citation has a link to the State budget, which is incorrect. Table 3.6 page 66 is from the (Norwegian language version) National budget, not the State budget. On the substance: the transparency of the financial assets is clearly higher than indicated by the "c." The Government Pension Fund - Global is the largest part of the government's financial assets (assuming that corporations in which the government holds a controlling interest are classified as non-financial). This fund's holdings at the end of each year is published approximately two months later, in full detail, including voting (related to equity holdings), cf. (for end-2008).

[http://www.norges-bank.no/templates/report\\_73483.aspx](http://www.norges-bank.no/templates/report_73483.aspx)

In the opinion of this reviewer, the transparency of this fund is exemplary, with discussions of purpose and estimates of market values, including discussion of methods for these estimates (in particular for fixed-income securities).

Previous decisions by the Storting (parliament) have established the procedures for investments, outside of the yearly state budget procedures.

The other major part of the government's financial assets is the State's Direct Financial Interest in the petroleum activity. This is covered in the budget proposal of the Ministry of Oil and Energy, p. 89f, cf.

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/oed.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/oed.pdf)

with a valuation of SDFI's potential market value. Listings of the SDFI assets, and thorough discussions of its purpose, are available in several public documents.

**Peer Reviewer Two Comment:** A more appropriate response to this question

would be "a." Information about financial assets is available from the Statistics Norway webpage and can be interpreted as "supporting budget documentation."

**Government Comment:** A more appropriate response to this question would be "a." The most important funds for financial asset management, the Pension Fund – Global and the Pension Fund – Norway, are given an extensive presentation in the budget documents.

Information on financial assets held by the government is also presented in several supporting documents.

The Ministry of Finance present a separate report to the parliament on the management of the Pension fund, you will find the English version at:

[http://www.regjeringen.no/pages/2185603/PDFS/STM200820090020000EN\\_PDFS.pdf](http://www.regjeringen.no/pages/2185603/PDFS/STM200820090020000EN_PDFS.pdf)

The Ministry of Trade and Industry present a separate report on state ownership. The objective of the state ownership report is to provide an overview of the State ownership, the administration of this ownership and the developments in the companies in which the state owns stakes. You will find an English online version at: <http://www.ownershipreport.net>

Information on financial assets are also presented in the year-end report, see table 3.6.

**Researcher Response:** I suggest the answer should be changed to "b" taking in consideration the information on the oil industry assets pointed out by Peer Reviewer One. I chose my answer because the documents cited by the peer reviewers cannot be considered part of the executive's budget proposal. The first webpage referred to by Peer Reviewer One is simply the Annual Report 2008 of the Central Bank of Norway and has little direct relation to the Executive's budget proposal for the budget year 2009. The second reference by Peer Reviewer One is to a supporting document for the Executive's budget proposal. It covers the financial assets of the oil industry well. None of the two documents referred to by the Government are supporting documents in the sense of the OBI manual. The document on the management of the pension fund is dated 3<sup>rd</sup> April 2009. The "Ownership Report" reports (p. 3) that it was updated 3<sup>rd</sup> March 2009.

**IBP Comment:** Following the suggestions made by Peer Reviewer One and the Researcher, IBP editors chose answer "b."

40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?
- Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value.
  - Yes, information is presented, highlighting key information, but some details are excluded.
  - Yes, some information is presented, but it lacks important details.
  - No, information on non-financial assets is not presented.
  - Not applicable/other (please comment).

Citation:

"St.prp. nr. 1, (2008–2009), Den kongelige proposisjon om statsbudsjettet for budsjettåret 2009. Tilråding fra Finansdepartementet av 26. September 2008, godkjent i statsråd samme dag." (Government proposal for the state budget for the Budget year 2009)

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/gulbok.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf), Nasjonalbudsjettet 2009. Tilråding fra Finansdepartementet av 26. september 2008, godkjent i statsråd samme dag.

The National Budget 2009. Proposal by the Ministry of Finance 26th September 2008, approved by Cabinet the same day.  
[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/stm.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/stm.pdf)

Comment:

No mention of non-financial assets.

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

**Peer Reviewer One Comment:** A more appropriate response to this question would be "c." The Ministry of Trade and Industry has a separate webpage, yearly, <http://www.eierberetningen.no/2008/> (including English translation), documenting the ownership of controlling interests in corporations and other forms of companies. This is an important part of the government's non-financial assets, but does not include all (or perhaps even much of) property, plant and equipment owned by the government (cf. the example from New Zealand in the IBP guide). In particular, there is no valuation of petroleum reserves in areas not yet licensed (but this is available elsewhere). This reviewer is in doubt whether "b" or "c" would be appropriate, but comparing with New Zealand, it is clear that important details are missing, implying "c." However, for those non-financial assets which are important in budgetary discussions of asset values, the information is quite comprehensive.

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "b." As a special appendix to the budget a detailed listing of all state owned properties is given, cf. budget document nr. 5.

**Researcher Response:** I suggest the answer should remain as I indicated in

d

<p>the questionnaire: "d." I chose my answer because the documents cited by the peer reviewers cannot be considered part of the executive's budget proposal. The information cited by the Peer Reviewer One is found in a document updated March 2009 and cannot be accepted as a supporting document for the Executive's budget proposal. The document quoted by the Government is the St prp nr 5 which was dealt with in question 11 above.</p> <p><b><u>IBP Comment:</u></b> Based on a review of comments, IBP editors chose answer "d."</p>	
<p>41. Does the executive's budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on expenditure arrears is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> Ample revenues and an appropriate payment system in government has reduced the existence of arrears to the extent that the question is not applicable</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>e</p>

42. Does the executive's budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?

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

Citation:

Nasjonalbudsjettet 2009. Tilråding fra Finansdepartementet av 26. september 2008, godkjent i statsråd samme dag.

The National Budget 2009. Proposal by the Ministry of Finance 26th September 2008, approved by Cabinet the same day.  
[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/stm.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/stm.pdf), p. 132 6.2,

"St.prp. nr. 1, (2008–2009), Den kongelige proposisjon om statsbudsjettet for budsjettåret 2009. Tilråding fra Finansdepartementet av 26. September 2008, godkjent i statsråd samme dag." (Government proposal for the state budget for the Budget year 2009)  
[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/gulbok.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf), p. 81, 6.2

Comment:

Guarantees are fairly well covered.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

a

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

Citation:

Nasjonalbudsjettet 2009. Tilråding fra Finansdepartementet av 26. september 2008, godkjent i statsråd samme dag.  
The National Budget 2009. Proposal by the Ministry of Finance 26th September 2008, approved by Cabinet the same day.  
[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/stm.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/stm.pdf), p. 65, Table 3.5

Comment:

The National Budget 2007 is generally quite focused on the issue of future liabilities but some details are missing. Only pension liabilities are shown, Future civil service pension liabilities are not shown. Change from 2008 OBI due to researcher reassessment.

b

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

**Peer Reviewer One Comment:** A more appropriate response to this question would mention the information on the BY+1 - BY+3 development of the future civil service pension liabilities (Statens pensjonskasse), cf.

<http://www.statsbudsjettet.dep.no/Statsbudsjettet-2009/Dokumenter/HTML-dokumenter/Stprp-nr-1-Gul-bok/27512/>

However, it is true that some details are excluded.

**Peer Reviewer Two Comment:**

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

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire: "b." I chose my answer because PR1 actually agrees that some details are missing and thereby will have to give a "d" rating.

**IBP Comment:** IBP editors chose answer "b" as originally suggested by the researcher, taking into account the comment made by Peer Reviewer One.

<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"> <li>All sources of donor assistance are identified individually.</li> <li>At least two-thirds of, but not all, sources of donor assistance, are identified individually.</li> <li>Less than two-thirds of sources of donor assistance are identified individually.</li> <li>No sources of donor assistance are identified individually.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> Question not applicable to Norway</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	e
<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"> <li>Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key tax expenditures, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on tax expenditures is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Nasjonalbudsjettet 2009. Tilråding fra Finansdepartementet av 26. september 2008, godkjent i statsråd samme dag. The National Budget 2009. Proposal by the Ministry of Finance 26th September 2008, approved by Cabinet the same day. <a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/stm.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/stm.pdf</a>, Table 4.6 p. 107.</p> <p><u>Comment:</u> The national Budget 2009 contains a very extensive treatment of tax expenditures but with numbers only for 2008.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a

46. Does the executive's budget or any supporting budget documentation identify all earmarked revenues?

- a. All earmarked revenues are identified individually.
- b. At least two-thirds of, but not all, earmarked revenues are identified individually.
- c. Less than two-thirds of earmarked revenues are identified individually.
- d. No earmarked revenues are identified individually.
- e. Not applicable/other (please comment).

Citation:

"St.prp. nr. 1, (2008–2009), Den kongelige proposisjon om statsbudsjettet for budsjettåret 2009. Tilråding fra Finansdepartementet av 26. September 2008, godkjent i statsråd samme dag." (Government proposal for the state budget for the Budget year 2009)

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/gulbok.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf) p 71 ff

Comment:

Earmarked revenue from the separate folketrygd is clearly identified

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

a

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?

- a. One percent or less of expenditure is dedicated to secret items.
- b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items.
- c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items.
- d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public.
- e. Not applicable/other (please comment).

Citation:

"St.prp. nr. 1, (2008–2009), Den kongelige proposisjon om statsbudsjettet for budsjettåret 2009. Tilråding fra Finansdepartementet av 26. September 2008, godkjent i statsråd samme dag." (Government proposal for the state budget for the Budget year 2009)

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/gulbok.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf)

Comment:

There is no mention of the word secret, confidential or the like in the executive's budget proposal. This would indicate that there are no secret items and thus justify an "a." However, items entitled "national security," "intelligence" and "military" appear in the document. They are fairly well detailed and may not justify the label "secret." If they are deemed to be secret however they would be altogether probably three percent or less and would deserve a "b." I have decided to give it an "a."

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

a

<b>The Budget Narrative &amp; Performance Monitoring</b>	
<p>48. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on the link between the budget and the government's stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on the link between the budget and the government's stated policy goals is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  "St.prp. nr. 1, (2008–2009), Den kongelige proposisjon om statsbudsjettet for budsjettåret 2009. Tilråding fra Finansdepartementet av 26. September 2008, godkjent i statsråd samme dag." (Government proposal for the state budget for the Budget year 2009)</p> <p><a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf</a>, ch's 3 and 5 and particularly Budget documents from "Relevant Ministries &amp; Departments," for example: Helse- og omsorgsdepartementet (Ministry of Health and Care Services)</p> <p><a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/hod.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/hod.pdf</a></p> <p><u>Comment:</u>  The Ministerial budgets focus particularly on the link between policy goals and the budget. Although it is difficult to judge whether the information is "extensive" or not, all the supporting documents with ministerial level breakdowns contain considerable information about budgets and policy goals.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a

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

Citation:

"St.prp. nr. 1, (2008–2009), Den kongelige proposisjon om statsbudsjettet for budsjettåret 2009. Tilråding fra Finansdepartementet av 26. September 2008, godkjent i statsråd samme dag." (Government proposal for the state budget for the Budget year 2009)

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/gulbok.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf), p. 98, ch. 10

Comment:

The cited document contains a special chapter on multi-year budgetary consequences of government policies. The narrative discussion is brief and the quantitative estimates are few.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

b

50. Does the executive's budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?

- 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).

Citation:

"St.prp. nr. 1, (2008–2009), Den kongelige proposisjon om statsbudsjettet for budsjettåret 2009. Tilråding fra Finansdepartementet av 26. September 2008, godkjent i statsråd samme dag." (Government proposal for the state budget for the Budget year 2009)

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/gulbok.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf), ch's 3 and 5

and particularly budget documents from "Relevant Ministries & Departments," for example: Helse- og omsorgsdepartementet (Ministry of Health and Care Services)  
[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/hod.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/hod.pdf)

Comment:

Non-financial data are presented but not for all programs. (An estimate of how much of the expenditure is linked to non-financial data is difficult. A "c" rating is therefore possible).

b

**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," not easily accessible as part of budget process.

**Government Comment:** "A more appropriate response to this question would be "a." There are given information on non-financial data for all expenditure programs, for large programs the information is quite extensive. The data is presented as a part of the ministries reporting to the parliament on the results, in the budget documents from "Relevant Ministries and Departments."

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire: "b." I chose my answer because a) the Government comment falls short of proving that non-financial data are presented for "all" expenditures and b) Peer Reviewer Two's comment does not make it clear that non-financial data are presented for less than two thirds of all expenditure.

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

51. Are the non-financial data presented useful for assessing how an expenditure program is performing?

- 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).

Citation:

"St.prp. nr. 1, (2008–2009), Den kongelige proposisjon om statsbudsjettet for budsjettåret 2009. Tilråding fra Finansdepartementet av 26. September 2008, godkjent i statsråd samme dag." (Government proposal for the state budget for the Budget year 2009)

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/gulbok.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf), ch's 3 and 5 and particularly Budget documents from "Relevant Ministries & Departments," for example: Helse- og omsorgsdepartementet (Ministry of Health and Care Services)

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/hod.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/hod.pdf)

Comment:

There is considerable political "spin" in the description of the performance of an expenditure program. Also, the amount and depth of data differ a lot from ministry to ministry.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

b

52. Does the executive's budget or any supporting budget documentation contain performance indicators for expenditure programs?

- 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).

Citation:

"St.prp. nr. 1, (2008–2009), Den kongelige proposisjon om statsbudsjettet for budsjettåret 2009. Tilråding fra Finansdepartementet av 26. September 2008, godkjent i statsråd samme dag." (Government proposal for the state budget for the Budget year 2009)

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/gulbok.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf), ch. 3 and 5 and

particularly Budget documents from "Relevant Ministries & Departments," for example: Helse- og omsorgsdepartementet (Ministry of Health and Care Services)

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/hod.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/hod.pdf)

Comment:

Descriptions of program do not regularly contain clear performance indicators. (Making an estimate of how much of the expenditure is linked to non-financial data is difficult and a "c" rating is possible).

b

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

**Peer Reviewer One Comment:** A more appropriate response to this question would point out that for some sectors there are extensive discussions of performance indicators, e.g., for education,  
<http://www.statsbudsjettet.dep.no/Statsbudsjettet-2009/Dokumenter/Fagdepartementenes-proposisjoner/Kunnskapsdepartementet-KD/28002/28007/28009/>

**Peer Reviewer Two Comment:**

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

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire: "b." I chose my answer because Peer Reviewer One's comment does not disagree with the initial rating but merely and probably correctly points out those performance indicators are discussed.

**IBP Comment:** IBP editors chose answer "b" as originally suggested by the researcher, with reference to the comment made by Peer Reviewer One.

53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?

- 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).

Citation:

"St.prp. nr. 1, (2008–2009), Den kongelige proposisjon om statsbudsjettet for budsjettåret 2009. Tilråding fra Finansdepartementet av 26. September 2008, godkjent i statsråd samme dag." (Government proposal for the state budget for the Budget year 2009)

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/gulbok.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf), ch's 3 and 5 and

particularly Budget documents from "Relevant Ministries & Departments," for example: Helse- og omsorgsdepartementet (Ministry of Health and Care Services)

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/hod.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/hod.pdf)

Comment:

Difficulties in properly measuring progress and a tendency to political "spin" in descriptions render many performance indicators uncertain.

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

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "b." For further explanation see comment at question 54.

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire: "c." I chose my answer because the Government does not (in the comment referred to in Q. 54) argue against the "c" rating. It merely quotes what is said in the "Regulations on Financial Management in the Central Government and Provisions on Financial Management."

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

C

54. Are performance indicators used in conjunction with performance targets presented in the executive's budget or any supporting budget documentation?

- 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).

Citation:

"St.prp. nr. 1, (2008–2009), Den kongelige proposisjon om statsbudsjettet for budsjettåret 2009. Tilråding fra Finansdepartementet av 26. September 2008, godkjent i statsråd samme dag." (Government proposal for the state budget for the Budget year 2009)

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/gulbok.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf), ch's 3 and 5 and particularly Budget documents from "Relevant Ministries & Departments," for example: Helse- og omsorgsdepartementet (Ministry of Health and Care Services)

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/hod.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/hod.pdf)

Comment:

Few performance indicators are clearly linked with performance targets other than at a very general level.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** According to the Regulations on Financial Management in the Central Government and Provisions on Financial Management, ministries shall place appropriations at the disposition of subordinate agencies by letters of allocation. The letters of allocation shall contain overall objectives, performance indicators, allocated funds and reporting requirements. Most programs have performance indicators used in conjunction with performance targets. It is an inherent challenge in Norway, as elsewhere, to find relevant performance indicators measuring what is most relevant to measure. As a result we have to conclude that, so far, only some performance indicators are used in conjunction with performance targets. There are, however, continuous work going on, trying to improve the conjunction between performance indicators and performance targets.

C

<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.</p> <p>b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on policies intended to alleviate poverty is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  a) St.prp. nr. 1, (2008–2009), Den kongelige proposisjon om statsbudsjettet for budsjettåret 2009. Tilråding fra Finansdepartementet av 26. September 2008, godkjent i statsråd samme dag. (Government proposal for the state budget for the Budget year 2009) <a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf</a>, p27 section 2.12;</p> <p>b) An action plan for alleviating poverty “Handlingsplan mot fattigdom – status 2008 og styrket innsats 2009, Vedlegg til St.prp. nr. 1 (2008–2009) – statsbudsjettet 2009” (<a href="http://www.regjeringen.no/pages/2114629/Hplan_2008_fattigdom.pdf">http://www.regjeringen.no/pages/2114629/Hplan_2008_fattigdom.pdf</a>)</p> <p><u>Comment:</u>  The cited section in the Executive's budget proposal deals with measures against poverty and for integration of marginal groups. The special action plan cited by b) above is attached to the budget documents and contains measures against poverty.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<b>Additional Key Information for Budget Analysis &amp; Monitoring</b>	
<p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>	
<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <ol style="list-style-type: none"> <li>a. Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  Nasjonalbudsjettet 2009. Tilråding fra Finansdepartementet av 26. september 2008, godkjent i statsråd samme dag.  The National Budget 2009. Proposal by the Ministry of Finance 26th September 2008, approved by Cabinet the same day.  <a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/stm.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/stm.pdf</a>, page 97 Table 4.3 and 4.4</p> <p><u>Comment:</u>  The tables cited give extensive information on tax rates, fee schedules and expected revenue outcome for all revenue sources (although small or insignificant ones may be excluded or aggregated).</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a

<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <p>a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded.</p> <p>c. Yes, some analysis is presented, but it lacks important details.</p> <p>d. No analysis on the distribution of the tax burden is presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  Nasjonalbudsjettet 2009. Tilråding fra Finansdepartementet av 26. september 2008, godkjent i statsråd samme dag.  The National Budget 2009. Proposal by the Ministry of Finance 26th September 2008, approved by Cabinet the same day.  <a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/stm.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/stm.pdf</a>, ch. 4</p> <p><u>Comment:</u>  The section cited contains both quantitative analysis by income group and a narrative discussion of the changes in taxation compared to last year's budget. Extensive statistics of taxation may also be drawn from the Norwegian Bureau of Statistics.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>a</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"> <li>Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.</li> <li>Yes, information is presented, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on conditions associated with IFI assistance is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> The question is not applicable to Norway.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	e
<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"> <li>Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.</li> <li>Yes, information is presented, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on conditions associated with donor country assistance is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> The question is not applicable to Norway.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	e

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

- a. Yes, it provides a summary that is very informative.
- b. Yes, it provides a summary that is somewhat informative.
- c. Yes, but the summary is not very informative.
- d. No, it does not provide a summary.
- e. Not applicable/other (please comment).

Citation:

Nasjonalbudsjettet 2009. Tilråding fra Finansdepartementet av 26. september 2008, godkjent i statsråd samme dag.  
The National Budget 2009. Proposal by the Ministry of Finance 26th September 2008, approved by Cabinet the same day.  
[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/stm.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/stm.pdf), Ung økonomi <http://www.ungokonomi.no>

Comment:

The National Budget treatment is somewhat aggregated. The information in "Ung Økonomi" (young economy) is very pedagogical but focuses on the younger citizens only.

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

**Peer Reviewer One Comment:** A more appropriate response to this question would be "a." This would include a reference to "Finanstalen," which was associated with the Budget Summary in Table Two of this survey.

**Peer Reviewer Two Comment:** A more appropriate response to this question would be "a," a good summary of the proposal is always provided.

**Government Comment:** A more appropriate response to this question would be "a." The budget is extensively presented on the budget web portal. In addition to the documents themselves, the portal among other things includes an index of the budget's most important terms and policy areas, and an overview of the budget's consequences for the different counties. The use of press releases, both Norwegian and English, is extensive.

**Researcher Response:** I suggest the answer should be changed to "a." I chose my answer because although it is not clear that the "executive makes available to the public a summary that describes the budget and its proposals" in a direct manner the basic openness in budgetary issues in Norway, the amount of information pointed out at various levels of sophistication sums up to a public that is very well informed on budget matters.

**IBP Comment:** IBP editors chose answer "a," as suggested by both Peer Reviewers, the Government, and the researcher.

a

61. Does the executive publish a "citizens budget" or some non-technical presentation intended for a wide audience that describes the budget and its proposals?

- a. Yes, it publishes a citizens budget that is very informative.
- b. Yes, it publishes a citizens budget that is somewhat informative.
- c. Yes, but the citizens budget is not very informative.
- d. No, it does not publish a citizens budget.
- e. Not applicable/other (please comment).

Citation:

a) Nasjonalbudsjettet 2009. Tilråding fra Finansdepartementet av 26. september 2008, godkjent i statsråd samme dag.

The National Budget 2009. Proposal by the Ministry of Finance 26th September 2008, approved by Cabinet the same day.

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/stm.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/stm.pdf),

b) Ung økonomi <http://www.ungokonomi.no>;

c) The Pocket Budget:

[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/Lommebudsjett\\_2009.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/Lommebudsjett_2009.pdf)

Comment:

The treatment in the National Budget is somewhat technical, the Ung Økonomi focuses one particular group and the Pocket budget does contain only a few figures. Also the latter two are not part of the executive's proposal but reflects the enacted budget. The budget site of the Ministry of Finance however has extensive professional information services for the media and essentially works through the media.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

a

<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> <p>a. Yes, thorough definitions of budget terms are provided.  b. Yes, definitions are provided, but some details are excluded.  c. Yes, some definitions are provided, but it lacks important details.  d. No, definitions are not provided.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  "Statsbudsjettet fra A til Å" at  <a href="http://www.statsbudsjettet.dep.no/Statsbudsjettet-2009/Statsbudsjettet-fra-A-til-A/?bid=B">http://www.statsbudsjettet.dep.no/Statsbudsjettet-2009/Statsbudsjettet-fra-A-til-A/?bid=B</a>  and Nasjonalbudsjettet 2009. Tilråding fra Finansdepartementet av 26. september 2008,  godkjent i statsråd samme dag.  The National Budget 2009. Proposal by the Ministry of Finance 26th September 2008, approved by Cabinet the same day.  <a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/stm.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/stm.pdf</a> p. 211 Vedlegg 5</p> <p><u>Comment:</u>  Good non-technical explanation of most budget concepts and public sector economy concepts may be found at the two cited sources.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ol style="list-style-type: none"> <li>Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information.</li> <li>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.</li> <li>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.</li> <li>No, the right to access government information has not been codified into law, or this right does not include access to budget information.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> LOV 2006-05-19 nr 16: Lov om rett til innsyn i dokument i offentlig verksemd (offentleglova). (Law on right to information in the public service of 2006-05-19 nr 16,) <a href="http://www.lovdato.no/all/hl-20060519-016.html">http://www.lovdato.no/all/hl-20060519-016.html</a></p> <p><u>Comment:</u> The cited law lays down the right to information for citizens.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it (for example, from a ministry or agency)?</p> <ul style="list-style-type: none"> <li>a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence.</li> <li>b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures.</li> <li>c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures.</li> <li>d. In practice, no highly disaggregated expenditure information is available.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u>  A considerable part of the budget is allocated to second and third tier government (“fylke” and “commune”). Citizens do have access to information on the detail of expenditure on these lower levels. Financial information on a higher level of disaggregation is available on request. Some agencies do also publish this information in their year-end report. In addition, the municipalities take part in KOSTRA, a system for electronic data reporting and publishing.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>a</p>
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65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it from a ministry or agency?

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

Citation:

"St.prp. nr. 1, (2008–2009), Den kongelige proposisjon om statsbudsjettet for budsjettåret 2009. Tilråding fra Finansdepartementet av 26. September 2008, godkjent i statsråd samme dag." (Government proposal for the state budget for the Budget year 2009)  
[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/gulbok.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf), and

particularly Budget documents from "Relevant Ministries & Departments," for example: Helse- og omsorgsdepartementet (Ministry of Health and Care Services)  
[http://www.statsbudsjettet.dep.no/upload/Statsbudsjett\\_2009/dokumenter/pdf/hod.pdf](http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/hod.pdf)

Comment:

The ministerial budget proposals contain some non-financial information. In addition, many of the programs are based on white papers, special reports or the like which are referred to in the budget and which contain non-financial information. However such information is not regularly available and often refers to years before the budget year. If requested from a ministry, such information is likely to be given but it would take quite some time and effort to get it. In practice, such information would really only be available for particularly interested and well-informed citizens.

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

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." Some information is available in the ministerial budget proposals, but there are differences in how much information on non-financial data for the budget year that is presented. However, all assumptions on the number of

b

<p>beneficiaries, number of persons employed by the program, etc. which the budget are based on are available if requested and ministries and agencies will be helpful in providing these data.”</p> <p><b><u>Researcher Response:</u></b> I suggest the answer should be changed as suggested by the Government to “a.” I chose my answer because although I believe as stated that answers would depend on the insight and interest of the citizens requiring the information, the OBI should not generally assume that the public will mean absolute all members of the public irrespective of their insight and interest.</p> <p><b><u>IBP Comment:</u></b> Based on a review of comments, IBP editors chose answer “b.”</p>	
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## **Section Three: The Budget Process**

<b>The Budget Process</b>	
<b>Executive's Formulation of the Budget</b>	
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> <li>The release date is set in permanent law.</li> <li>The executive announces the release date at least two months in advance.</li> <li>The executive announces the release date less than two months but more than two weeks in advance.</li> <li>The executive announces the release date two weeks or less before the release, or makes no announcement.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Kongeriget Norges Grundlov (The Constitution of the Kingdom of Norway). §68 <a href="http://www.lovdato.no/all/nl-18140517-000.html">http://www.lovdato.no/all/nl-18140517-000.html</a>. Also bevilgningsreglementet (appropriation regulations) §8 <a href="http://www.stortinget.no/om_stortinget/lover_regler/Bevilgningsreglementet.pdf">http://www.stortinget.no/om_stortinget/lover_regler/Bevilgningsreglementet.pdf</a></p> <p><u>Comment:</u> The constitution stipulates that the Storting (national assembly) must assemble on the first working day of October each year. The appropriation regulations determine that the Budget will be tabled no more than six days after this.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</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> <p>a. Yes, a detailed timetable is released to the public.  b. Yes, a timetable is released, but some details are excluded.  c. Yes, a timetable is released, but it lacks important details.  d. No, a timetable is not issued to the public.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  Budsjettkalender.  <a href="http://www.regjeringen.no/nb/dep/fin/tema/Statsbudsjettet/Budsjettkalender.html?id=439273">http://www.regjeringen.no/nb/dep/fin/tema/Statsbudsjettet/Budsjettkalender.html?id=439273</a></p> <p><u>Comment:</u>  A budget calendar at the Ministry of Finance website is publicly available. The list does not include all details and indicate dates for deadlines in general, not for a specific budget year. The calendar for a specific budget year is specified in circular letters from the Ministry of Finance. For 2009: R-7/2007</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a
<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <p>a. The executive adheres to the dates in its timetable.  b. The executive adheres to most of the key dates in its timetable.  c. The executive has difficulty adhering to most of the dates in its timetable.  d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u>  Informed members of the public do not know of any year where the budget has not been released on time.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a

<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> <li>a. Yes, the executive holds extensive consultations with a wide range of legislators.</li> <li>b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.</li> <li>c. Yes, the executive holds very limited consultations, involving only a few members of the legislature.</li> <li>d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  Stortingets forretningsorden (procedures of the national assembly) § 12  <a href="http://www.stortinget.no/om_stortinget/lover_regler/forretningsorden.html#para12">http://www.stortinget.no/om_stortinget/lover_regler/forretningsorden.html#para12</a>.</p> <p><u>Comment:</u>  The cited regulation stipulates the distribution of work among the committees of the national assembly. The various committees which have one or more member from each of the parties represented in the national assembly (apart from the smaller parties which may not have the capacity to participate in all committees) each scrutinize their allotted part of the executive's budget proposal.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>a</p>
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70. Does the executive hold consultations with the public as part of its process of determining budget priorities?

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

Citation:

Comment:

Consultations take place occasionally but the executive's budget preparation cycle does not include any routine of consultations with the public.

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

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be "a." Governments in Norway communicate with the public through the parties that constitute the government (typically party coalitions), and better than in most countries I will presume.

**Government Comment:** A more appropriate response to this question would be "a." The Ministers holds a large number of meetings/consultations during the year, where they meet with NGOs, private persons, local politicians, private companies etc. Both budget topics and other political topics are at the agenda. There are no regulations on who the Ministers can meet and since there are few formal, yearly, consultations large and strong political groups are not systematically favored compared to more marginal groups. The exemption is the yearly consultations held with the large municipal sector. This arrangement has its own website: [http://www.regjeringen.no/nb/dep/krd/tema/Kommune-og\\_fylkesforvaltning/konsultasjoner.html?id=418388&epslanguage=NO](http://www.regjeringen.no/nb/dep/krd/tema/Kommune-og_fylkesforvaltning/konsultasjoner.html?id=418388&epslanguage=NO)

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire: "c." I chose my answer because the question asks for "consultations with the public as part of its process of determining budget priorities. The comments from Peer Reviewer One and Government point out that politicians and the executive are in contact with the public all the time – which is true – but it does not happen as a formalized part of the budget priority process.

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

b

71. When does the executive release a pre-budget statement to the public?

- a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year.
- b. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year.
- c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year.
- d. The executive does not release a pre-budget statement.
- e. Not applicable/other (please comment).

Citation:

Comment:

The so-called National Budget is in a sense such a pre-budget statement with the content stipulated in the OECD manual for Best Practices for Budget Transparency. It is however issued at the same time as the executive's budget proposal.

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

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "b." The National Budget is released 3 months before the start of the budget year.

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire: "d." I chose my answer because the OBI manual refers to the OECD manual for the definition of a pre-budget statement. The OECD manual requires that the pre-budget statement is released *before* the release of the executive's budget proposal and as the Government says it "is released three months before the start of the budget year" i.e. at the same time as the executive's budget is released.

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

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:

Comment:

Government does not release a pre budget-statement as defined in question 71 above.

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

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." The National Budget which is released 3 months before the start of the budget year gives an extensive explanation of the government's fiscal and macroeconomic policy.

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire: "d." I chose my answer because the OBI manual refers to the OECD manual for the definition of a pre-budget statement. The OECD manual requires that the pre-budget statement is released *before* the release of the executive's budget proposal and as the Government says it "is released three months before the start of the budget year" i.e. at the same time as the executive's budget is released.

**IBP Comment:** Based on a review of comments, 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?

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

Citation:

Comment:

Government does not release a pre-budget statement as defined in question 71 above.

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

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "e." The information required is given in the budget documents since the pre-budget document is released at the same date as the budget.

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire: "d." I chose my answer because the OBI manual refers to the OECD manual for the definition of a pre-budget statement. The OECD manual requires that the pre-budget statement is released *before* the release of the executive's budget proposal and as the Government says it "is released three months before the start of the budget year" i.e. at the same time as the executive's budget is released.

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

d

<b>Legislative Approval of the Budget</b>	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ul style="list-style-type: none"> <li>a. The legislature receives the budget at least three months before the start of the budget year.</li> <li>b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year.</li> <li>c. The legislature receives the budget less than six weeks before the start of the budget year.</li> <li>d. The legislature does not receive the budget before the start of the budget year.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> As explained under question 66 above, the Storting receives the budget on the first working day of October. This is, in many years, less than three months before the beginning of the budget year, but practically very close to three months.</p> <p><b><u>Researcher Response to this Question was "b"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be "a." For all practical purposes this can be regarded as 3 months. On average the first working day in October is 3 months 1 day in advance of the first working day of the budget year (which is January 2 or later). Only when October 1 is a Saturday (not a working day) will there be less than three months until the first working day of the budget year (October 3 - January 2).</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's original answer "b," which the IBP modified for consistency purposes.</p> <p><b><u>Researcher Response:</u></b> I suggest the answer should be changed as suggested by Peer Reviewer one to "a." I chose my answer because of the clever comment of Peer Reviewer One, and accepting that 2<sup>nd</sup> January is the first day of the budget year (although I am at a bit of a loss of the situation on the 1<sup>st</sup> January if somebody would need State funds?) but, if a future OBI will be based on the budget for 2012, Norway will fail the criteria since October 1<sup>st</sup> falls on a Saturday.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "a" as suggested by Peer Reviewer One and the researcher.</p>	a

75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?

- 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).

Citation:

Stortingets Forretningsorden (The proceedings of the national assembly)  
[http://www.stortinget.no/om\\_stortinget/lover\\_regler/forretningsorden.html#para21](http://www.stortinget.no/om_stortinget/lover_regler/forretningsorden.html#para21)

Comment:

Directions for hearings are laid down in cited procedural regulations. It is reported that several hundred public hearing are arranged annually. It is not clear how often members of the executive meet during such hearings.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

a

76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?

- a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard.
- b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard.
- c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard.
- d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard.
- e. Not applicable/other (please comment).

Citation:

Stortingets Forretningsorden (The proceedings of the national assembly)  
[http://www.stortinget.no/om\\_stortinget/lover\\_regler/forretningsorden.html#para21](http://www.stortinget.no/om_stortinget/lover_regler/forretningsorden.html#para21)

Comment:

See question 75 above. Such hearings also pertain to specific programs and/ ministerial budgets.

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

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be "a"; the parliament committees hold extensive hearings with involved interest groups and other.

**Government Comment:** A more appropriate response to this question would be "c." There are generally held a large number of hearings, but the executive branch is normally not a part of these hearings. It does however happen that the executive branch participate in some of these hearings. Even though the executive branch rarely appear in public hearings, the executive branch answers numerous (appx. 1 000) questions from the Parliament committees during October and November in relation to the budget process.

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire: "b." I chose my answer since the government points out that the executive normally is not a part of the hearings. This would have justified a "c." However the use of "normally" indicates that this may happen in important circumstances and would justify a "b."

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

b

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?

- 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).

Citation:

Description of the budget procedures in the national assembly, including public hearings. Website of the national assembly.  
<http://www.stortinget.no/budsjett/budsjettbehandling.html#Høringer>

Comment:

The cited description of hearings says: "Komiteene gjennomfører et stort antall høringer i forbindelse med budsjettbehandlingen." In English: The committees execute a large number of hearings in relation with the budget procedures. Change from the OBI2006 due to researcher reassessment.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

a

<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ul style="list-style-type: none"> <li>a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings.</li> <li>b. Yes, the committees release reports, but some details are excluded.</li> <li>c. Yes, the committees release reports, but they are not very informative.</li> <li>d. No, the committees do not release reports or do not hold public hearings.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The procedural rules for hearings state that the hearing may be recorded by short hand or taped but the hearing reports as a whole are not normally released to the public.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	d
<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"> <li>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.</li> <li>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.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> Such information is given to the legislature but the extent of the information is not fully known.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a

80. Does the legislature have authority *in law* to amend the budget presented by the executive?

- a. Yes, the legislature has unlimited authority *in law* to amend the budget.
- b. Yes, the legislature has authority *in law* to amend the budget, with some limitations.
- c. Yes, the legislature has authority *in law* to amend the budget, but its authority is very limited.
- d. No, the legislature does not have any authority *in law* to amend the budget.
- e. Not applicable/other (please comment).

Citation:

Kongeriget Norges Grundlov (The Constitution of the Kingdom of Norway). §68 <http://www.lovdato.no/all/nl-18140517-000.html>. Also bevilgningsreglementet (appropriation regulations) §8 [http://www.stortinget.no/om\\_stortinget/lover\\_regler/Bevilgningsreglementet.pdf](http://www.stortinget.no/om_stortinget/lover_regler/Bevilgningsreglementet.pdf)

Comment:

The Storting has unlimited power to propose amendments to budgets and may approve them by a simple majority. In practice this power is curbed by party discipline and depends on the type of coalition government (minority or majority). The initial budget proposal of a minority government will frequently be changed to some extent due to the intervention of Parliament to ensure the passing of the budget proposal.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

a

81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?

- a. The approved budget includes program-level detail.
- b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs).
- c. The approved budget includes only departmental totals.
- d. The approved budget includes less information than departmental totals or the approved budget is not released to the public.
- e. Not applicable/other (please comment).

Citation:

Approved Budget.

[http://www.stortinget.no/budved/2007/vedtatt\\_budsjett2007.pdf](http://www.stortinget.no/budved/2007/vedtatt_budsjett2007.pdf)

Comment:

The committees decide on detail presented in the approved budget document. The national assembly vote will take place for the larger "frames." After discussions in the committee for Financial Affairs, the national assembly votes on larger frames for the budget. They vote on 21 spending limits and 2 income limits. The limits are voted on in one collective vote. The different committees will then discuss the allocation within their limits, before they present a suggestion for the national assembly. The national assembly will then in plenary sessions vote over the detailed allocations within each limit. This means that most of the discussions are done in the committees, but all votes are made by the national assembly in plenary sessions.

a

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

## Executive's Implementation of the Budget

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)?

- a. In-year reports on actual expenditure are released at least every month.
- b. In-year reports on actual expenditure are released at least every quarter.
- c. In-year reports on actual expenditure are released at least semi-annually.
- d. In-year reports on actual expenditure are not released.
- e. Not applicable/other (please comment).

Citation:

The portal of the Norwegian Central Bureau of Statistics website gives access to in-year and other information on the state budget.

a) 03730: Statsregnskapet medregnet Folketrygden. Inntekter og utgifter, etter hovedposter.

State Accounts including National Insurance Scheme, Revenue and Expenditure by main category.

<http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatsRegnsk1&SubjectCode=12&ProductId=12.01&nvl=True&mt=0&pm=y&PLanguage=0&nyTmpVar=true> (Main categories of Revenue and Expenditure by quarter)

b) 05588: Statsrekneskapen medrekna Folketrygden. Totale inntekter og utgifter .

State Accounts including National Insurance Scheme, Total Revenue and Expenditure.

<http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatRegnFolktry&SubjectCode=12&ProductId=12.01&nvl=True&mt=0&pm=y&PLanguage=0&nyTmpVar=true> (Total revenue, expenditure, deficit/surplus and financing by month)

c) 07107: Statsregnskapet medregnet folketrygden. Enkelte større inntektsposter.

State Accounts including National Insurance Scheme. Selection of Major Revenue Items.

<http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatsRegnskap1&SubjectCode=12&ProductId=12.01&nvl=True&mt=0&pm=y&PLanguage=0&nyTmpVar=true> (A selection of major revenue items by month.)

All the above will produce a device for producing custom made tables (last quarter when visited 29.07.09 was the first quarter 2009 last month was May 2009)

d) Økonomiske nøkkeltall - offentlige finanser.

Economic key magnitudes - public finances.

<http://www.ssb.no/vis/nokkeltall/tabell.html?id=offentlige>

This readymade table presents some of the magnitudes found in a), b) and c) above and in addition:

b

<p>State debt by domestic/foreign currency by quarter, Short-, mid- and long term financing by quarter State guarantee liability by quarter.</p> <p>e) Central government fiscal account including National Insurance Scheme. Revenue and expenditure by type. By Quarter.(In English) <a href="http://www.ssb.no/english/subjects/12/01/10/statsregn_en/tab-01-en.html">http://www.ssb.no/english/subjects/12/01/10/statsregn_en/tab-01-en.html</a> ) This is the same readymade table as may be produced under a) above. For d) and e) last quarter when visited 29.07.09 was the first quarter 2009, last month was May 2009.</p> <p><u>Comment:</u> Some items are published monthly.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	
<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> <p>a. Yes, in-year reports cover all expenditures. b. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. c. Yes, in-year reports cover less than two-thirds of expenditures. d. No in-year reports are released to the public. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> The portal of the Norwegian Central Bureau of Statistics website gives access to in-year and other information on the state budget.</p> <p>a) 03730: Statsregnskapet medregnet Folketrygden. Inntekter og utgifter, etter hovedposter. State Accounts including National Insurance Scheme, Revenue and Expenditure by main category. <a href="http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatsRegnsk1&amp;SubjectCode=12&amp;ProductId=12.01&amp;nvl=True&amp;mt=0&amp;pm=y&amp;PLanguage=0&amp;nyTmpVar=true">http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatsRegnsk1&amp;SubjectCode=12&amp;ProductId=12.01&amp;nvl=True&amp;mt=0&amp;pm=y&amp;PLanguage=0&amp;nyTmpVar=true</a> (Main categories of Revenue and Expenditure by quarter)</p> <p>b) 05588: Statsrekneskapen medrekna Folketrygden. Totale inntekter og utgifter . State Accounts including National Insurance Scheme, Total Revenue and Expenditure. <a href="http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatRegnFolktry&amp;SubjectCode=12&amp;ProductId=12.01&amp;nvl=True&amp;mt=0&amp;pm=y&amp;PLanguage=0&amp;nyTmpVar=true">http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatRegnFolktry&amp;SubjectCode=12&amp;ProductId=12.01&amp;nvl=True&amp;mt=0&amp;pm=y&amp;PLanguage=0&amp;nyTmpVar=true</a> (Total revenue, expenditure, deficit/surplus and financing by month)</p> <p>c) 07107: Statsregnskapet medregnet folketrygden. Enkelte større</p>	a

inntektsposter.

State Accounts including National Insurance Scheme. Selection of Major Revenue Items.

<http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatsRegnskap1&SubjectCode=12&ProductId=12.01&nvl=True&mt=0&pm=y&PLanguage=0&nyTmpVar=true> (A selection of major revenue items by month.)

All the above will produce a device for producing custom made tables (last quarter when visited 29.07.09 was the first quarter 2009 last month was May 2009)

d) Økonomiske nøkkeltall - offentlige finanser.

Economic key magnitudes – public finances.

<http://www.ssb.no/vis/nokkeltall/tabell.html?id=offentlige>

This readymade table presents some of the magnitudes found in a), b) and c) above and in addition:

State debt by domestic/foreign currency by quarter,

Short-, mid- and long term financing by quarter

State guarantee liability by quarter.

e) Central government fiscal account including National Insurance Scheme. Revenue and expenditure by type. By Quarter.(In English)

[http://www.ssb.no/english/subjects/12/01/10/statsregn\\_en/tab-01-en.html](http://www.ssb.no/english/subjects/12/01/10/statsregn_en/tab-01-en.html) )

This is the same readymade table as may be produced under a) above.

For d) and e) last quarter when visited 29.07.09 was the first quarter 2009, last month was May 2009

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

84. What is the most detail provided in the in-year reports on actual expenditures organized by *administrative unit*?

- a. The in-year reports on actual expenditures organized by administrative unit contain program-level detail.
- b. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs).
- c. The in-year reports on actual expenditures organized by administrative unit contain only departmental totals.
- d. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals.
- e. Not applicable/other (please comment).

Citation:

The portal of the Norwegian Central Bureau of Statistics website gives access to in-year and other information on the state budget.

a) 03730: Statsregnskapet medregnet Folketrygden. Inntekter og utgifter, etter hovedposter.

State Accounts including National Insurance Scheme, Revenue and Expenditure by main category.

<http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatsRegnsk1&SubjectCode=12&ProductId=12.01&nvl=True&mt=0&pm=y&PLanguage=0&nyTmpVar=true> (Main categories of Revenue and Expenditure by quarter)

b) 05588: Statsregnskapen medrekna Folketrygden. Totale inntekter og utgifter .

State Accounts including National Insurance Scheme, Total Revenue and Expenditure.

<http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatRegnFolktry&SubjectCode=12&ProductId=12.01&nvl=True&mt=0&pm=y&PLanguage=0&nyTmpVar=true> (Total revenue, expenditure, deficit/surplus and financing by month)

c) 07107: Statsregnskapet medregnet folketrygden. Enkelte større inntektsposter.

State Accounts including National Insurance Scheme. Selection of Major Revenue Items.

<http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatsRegnskap1&SubjectCode=12&ProductId=12.01&nvl=True&mt=0&pm=y&PLanguage=0&nyTmpVar=true> (A selection of major revenue items by month.)

All the above will produce a device for producing custom made tables (last quarter when visited 29.07.09 was the first quarter 2009 last month was May 2009)

d) Økonomiske nøkkeltall - offentlige finanser.

Economic key magnitudes - public finances.

<http://www.ssb.no/vis/nokkeltall/tabell.html?id=offentlige>

This readymade table presents some of the magnitudes found in a), b)

a

<p>and c) above and in addition:  State debt by domestic/foreign currency by quarter,  Short-, mid- and long term financing by quarter  State guarantee liability by quarter.</p> <p>e) Central government fiscal account including National Insurance Scheme. Revenue and expenditure by type. By Quarter.(In English)  <a href="http://www.ssb.no/english/subjects/12/01/10/statsregn_en/tab-01-en.html">http://www.ssb.no/english/subjects/12/01/10/statsregn_en/tab-01-en.html</a> )  This is the same readymade table as may be produced under a) above.  For d) and e) last quarter when visited 29.07.09 was the first quarter 2009, last month was May 2009</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	
<p>85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <p>a. Yes, comparisons are made for all expenditures.  b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures.  c. Yes, but comparisons are made for less than two-thirds of expenditures.  d. No, comparisons are not made, or no in-year reports are released to the public.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  The portal of the Norwegian Central Bureau of Statistics website gives access to in-year and other information on the state budget.</p> <p>a) 03730: Statsregnskapet medregnet Folketrygden. Inntekter og utgifter, etter hovedposter.  State Accounts including National Insurance Scheme, Revenue and Expenditure by main category.  <a href="http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatsRegnsk1&amp;SubjectCode=12&amp;ProductId=12.01&amp;nvl=True&amp;mt=0&amp;pm=y&amp;PLanguage=0&amp;nyTmpVar=true">http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatsRegnsk1&amp;SubjectCode=12&amp;ProductId=12.01&amp;nvl=True&amp;mt=0&amp;pm=y&amp;PLanguage=0&amp;nyTmpVar=true</a> (Main categories of Revenue and Expenditure by quarter)</p> <p>b) 05588: Statsrekneskapen medrekna Folketrygden. Totale inntekter og utgifter .  State Accounts including National Insurance Scheme, Total Revenue and Expenditure.  <a href="http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatRegnFolktry&amp;SubjectCode=12&amp;ProductId=12.01&amp;nvl=True&amp;mt=0&amp;pm=y&amp;PLanguage=0&amp;nyTmpVar=true">http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatRegnFolktry&amp;SubjectCode=12&amp;ProductId=12.01&amp;nvl=True&amp;mt=0&amp;pm=y&amp;PLanguage=0&amp;nyTmpVar=true</a> (Total revenue, expenditure, deficit/surplus and financing by month)</p>	b

c) 07107: Statsregnskapet medregnet folketrygden. Enkelte større inntektsposter.  
State Accounts including National Insurance Scheme. Selection of Major Revenue Items.  
<http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatsRegnskap1&SubjectCode=12&ProductId=12.01&nvl=True&mt=0&pm=y&PLanguage=0&nyTmpVar=true> (A selection of major revenue items by month.)

All the above will produce a device for producing custom made tables (last quarter when visited 29.07.09 was the first quarter 2009 last month was May 2009)

d) Økonomiske nøkkeltall - offentlige finanser.  
Economic key magnitudes – public finances.  
<http://www.ssb.no/vis/nokkeltall/tabell.html?id=offentlige>  
This readymade table presents some of the magnitudes found in a), b) and c) above and in addition:  
State debt by domestic/foreign currency by quarter,  
Short-, mid- and long term financing by quarter  
State guarantee liability by quarter.

e) Central government fiscal account including National Insurance Scheme. Revenue and expenditure by type. By Quarter.(In English)  
[http://www.ssb.no/english/subjects/12/01/10/statsregn\\_en/tab-01-en.html](http://www.ssb.no/english/subjects/12/01/10/statsregn_en/tab-01-en.html) )  
This is the same readymade table as may be produced under a) above.  
For d) and e) last quarter when visited 29.07.09 was the first quarter 2009, last month was May 2009.

Comment:

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

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be “a.” The reports presented by Statistics Norway always compare with the expenditure for same period in the previous year.  
The executive’s budget proposal for the coming fiscal year includes an in-year report for the ongoing budget year, which shows accounts by June 30. In second revision of the budget, presented in November/December you will find accounts by September 30. Both documents show accounts for both incomes and expenditures and compare actual year-to-date expenditures/incomes with the enacted budget. The reporting here is however on a very aggregated level.

**Researcher Response:** I suggest the answer should be changed as suggested by the Government to “a.” I chose my answer because I agree with the comment of the Government although the high level of aggregation may make the in-year reports of limited interest.

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

<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"> <li>In-year reports on actual revenue collections by source of revenue are released at least every month.</li> <li>In-year reports on actual revenue collections are released at least every quarter.</li> <li>In-year reports on actual revenue collections are released at least semi-annually.</li> <li>In-year reports on actual revenue collections by source of revenue are not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> The portal of the Norwegian Central Bureau of Statistics website gives access to in-year and other information on the state budget.</p> <p>a) 03730: Statsregnskapet medregnet Folketrygden. Inntekter og utgifter, etter hovedposter. State Accounts including National Insurance Scheme, Revenue and Expenditure by main category. <a href="http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatsRegnsk1&amp;SubjectCode=12&amp;ProductId=12.01&amp;nvl=True&amp;mt=0&amp;pm=y&amp;PLanguage=0&amp;nyTmpVar=true">http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatsRegnsk1&amp;SubjectCode=12&amp;ProductId=12.01&amp;nvl=True&amp;mt=0&amp;pm=y&amp;PLanguage=0&amp;nyTmpVar=true</a> (Main categories of Revenue and Expenditure by quarter)</p> <p>b) 05588: Statsrekneskapen medrekna Folketrygden. Totale inntekter og utgifter . State Accounts including National Insurance Scheme, Total Revenue and Expenditure. <a href="http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatRegnFolktry&amp;SubjectCode=12&amp;ProductId=12.01&amp;nvl=True&amp;mt=0&amp;pm=y&amp;PLanguage=0&amp;nyTmpVar=true">http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatRegnFolktry&amp;SubjectCode=12&amp;ProductId=12.01&amp;nvl=True&amp;mt=0&amp;pm=y&amp;PLanguage=0&amp;nyTmpVar=true</a> (Total revenue, expenditure, deficit/surplus and financing by month)</p> <p>c) 07107: Statsregnskapet medregnet folketrygden. Enkelte større inntektsposter. State Accounts including National Insurance Scheme. Selection of Major Revenue Items. <a href="http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatsRegnskap1&amp;SubjectCode=12&amp;ProductId=12.01&amp;nvl=True&amp;mt=0&amp;pm=y&amp;PLanguage=0&amp;nyTmpVar=true">http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatsRegnskap1&amp;SubjectCode=12&amp;ProductId=12.01&amp;nvl=True&amp;mt=0&amp;pm=y&amp;PLanguage=0&amp;nyTmpVar=true</a> (A selection of major revenue items by month.)</p> <p>All the above will produce a device for producing custom made tables (last quarter when visited 29.07.09 was the first quarter 2009 last month was May 2009)</p> <p>d) Økonomiske nøkkeltall - offentlige finanser. Economic key magnitudes - public finances. <a href="http://www.ssb.no/vis/nokkeltall/tabell.html?id=offentlige">http://www.ssb.no/vis/nokkeltall/tabell.html?id=offentlige</a> This readymade table presents some of the magnitudes found in a), b) and c) above and in addition: State debt by domestic/foreign currency by quarter,</p>	a
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<p>Short-, mid- and long term financing by quarter State guarantee liability by quarter.</p> <p>e) Central government fiscal account including National Insurance Scheme. Revenue and expenditure by type. By Quarter.(In English) <a href="http://www.ssb.no/english/subjects/12/01/10/statsregn_en/tab-01-en.html">http://www.ssb.no/english/subjects/12/01/10/statsregn_en/tab-01-en.html</a> ) This is the same readymade table as may be produced under a) above. For d) and e) last quarter when visited 29.07.09 was the first quarter 2009, last month was May 2009.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	
<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ol style="list-style-type: none"> <li>In-year reports cover the actual revenue collections of all sources of revenue.</li> <li>In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue.</li> <li>In-year reports cover actual revenue collections of less than two-thirds of revenue sources.</li> <li>In-year reports on actual revenue collections are not released to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> The portal of the Norwegian Central Bureau of Statistics website gives access to in-year and other information on the state budget.</p> <p>a) 03730: Statsregnskapet medregnet Folketrygden. Inntekter og utgifter, etter hovedposter. State Accounts including National Insurance Scheme, Revenue and Expenditure by main category. <a href="http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatsRegnsk1&amp;SubjectCode=12&amp;ProductId=12.01&amp;nvl=True&amp;mt=0&amp;pm=y&amp;PLanguage=0&amp;nyTmpVar=true">http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatsRegnsk1&amp;SubjectCode=12&amp;ProductId=12.01&amp;nvl=True&amp;mt=0&amp;pm=y&amp;PLanguage=0&amp;nyTmpVar=true</a> (Main categories of Revenue and Expenditure by quarter)</p> <p>b) 05588: Statsrekneskapen medrekna Folketrygden. Totale inntekter og utgifter . State Accounts including National Insurance Scheme, Total Revenue and Expenditure. <a href="http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatRegnFolktry&amp;SubjectCode=12&amp;ProductId=12.01&amp;nvl=True&amp;mt=0&amp;pm=y&amp;PLanguage=0&amp;nyTmpVar=true">http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatRegnFolktry&amp;SubjectCode=12&amp;ProductId=12.01&amp;nvl=True&amp;mt=0&amp;pm=y&amp;PLanguage=0&amp;nyTmpVar=true</a> (Total revenue, expenditure, deficit/surplus and financing by month)</p> <p>c) 07107: Statsregnskapet medregnet folketrygden. Enkelte større</p>	a

<p>inntektsposter.  State Accounts including National Insurance Scheme. Selection of Major Revenue Items.  <a href="http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatsRegnskap1&amp;SubjectCode=12&amp;ProductId=12.01&amp;nvl=True&amp;mt=0&amp;pm=y&amp;PLanguage=0&amp;nyTmpVar=true">http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatsRegnskap1&amp;SubjectCode=12&amp;ProductId=12.01&amp;nvl=True&amp;mt=0&amp;pm=y&amp;PLanguage=0&amp;nyTmpVar=true</a> (A selection of major revenue items by month.)</p> <p>All the above will produce a device for producing custom made tables (last quarter when visited 29.07.09 was the first quarter 2009 last month was May 2009)</p> <p>d) Økonomiske nøkkeltall - offentlige finanser.  Economic key magnitudes – public finances.  <a href="http://www.ssb.no/vis/nokkeltall/tabell.html?id=offentlige">http://www.ssb.no/vis/nokkeltall/tabell.html?id=offentlige</a>  This readymade table presents some of the magnitudes found in a), b) and c) above and in addition:  State debt by domestic/foreign currency by quarter,  Short-, mid- and long term financing by quarter  State guarantee liability by quarter.</p> <p>e) Central government fiscal account including National Insurance Scheme. Revenue and expenditure by type. By Quarter.(In English)  <a href="http://www.ssb.no/english/subjects/12/01/10/statsregn_en/tab-01-en.html">http://www.ssb.no/english/subjects/12/01/10/statsregn_en/tab-01-en.html</a> )  This is the same readymade table as may be produced under a) above.  For d) and e) last quarter when visited 29.07.09 was the first quarter 2009, last month was May 2009</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	
<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> <p>a. Yes, comparisons are made for all revenue sources.  b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources.  c. Yes, but comparisons are made for less than two-thirds of revenue sources.  d. No, comparisons are not made, or no in-year reports are released to the public.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  The portal of the Norwegian Central Bureau of Statistics website gives access to in-year and other information on the state budget.</p> <p>a) 03730: Statsregnskapet medregnet Folketrygden. Inntekter og</p>	b

utgifter, etter hovedposter.

State Accounts including National Insurance Scheme, Revenue and Expenditure by main category.

<http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatsRegnsk1&SubjectCode=12&ProductId=12.01&nvl=True&mt=0&pm=y&PLanguage=0&nyTmpVar=true> (Main categories of Revenue and Expenditure by quarter)

b) 05588: Statsrekneskapen medrekna Folketrygden. Totale inntekter og utgifter .

State Accounts including National Insurance Scheme, Total Revenue and Expenditure.

<http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatRegnFolktry&SubjectCode=12&ProductId=12.01&nvl=True&mt=0&pm=y&PLanguage=0&nyTmpVar=true> (Total revenue, expenditure, deficit/surplus and financing by month)

c) 07107: Statsregnskapet medregnet folketrygden. Enkelte større inntektsposter.

State Accounts including National Insurance Scheme. Selection of Major Revenue Items.

<http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatsRegnskap1&SubjectCode=12&ProductId=12.01&nvl=True&mt=0&pm=y&PLanguage=0&nyTmpVar=true> (A selection of major revenue items by month.)

All the above will produce a device for producing custom made tables (last quarter when visited 29.07.09 was the first quarter 2009 last month was May 2009)

d) Økonomiske nøkkeltall - offentlige finanser.

Economic key magnitudes – public finances.

<http://www.ssb.no/vis/nokkeltall/tabell.html?id=offentlige>

This readymade table presents some of the magnitudes found in a), b) and c) above and in addition:

State debt by domestic/foreign currency by quarter,

Short-, mid- and long term financing by quarter

State guarantee liability by quarter.

e) Central government fiscal account including National Insurance Scheme. Revenue and expenditure by type. By Quarter.(In English)

[http://www.ssb.no/english/subjects/12/01/10/statsregn\\_en/tab-01-en.html](http://www.ssb.no/english/subjects/12/01/10/statsregn_en/tab-01-en.html) )

This is the same readymade table as may be produced under a) above. For d) and e) last quarter when visited 29.07.09 was the first quarter 2009, last month was May 2009

Comment:

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

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

<p><b>Government Comment:</b> A more appropriate response to this question would be "a." See comment to question 85.</p> <p><b>Researcher Response:</b> I suggest the answer should be changed as suggested by the Government to "a." I chose my answer because I agree with the comment of the government although the high level of aggregation may make the in-year reports of limited interest.</p> <p><b>IBP Comment:</b> Based on a review of comments, IBP editors chose answer "b."</p>	
<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ol style="list-style-type: none"> <li>Yes, in-year reports on actual borrowing are released at least every month.</li> <li>Yes, in-year reports on actual borrowing are released at least every quarter.</li> <li>Yes, in-year reports on actual borrowing are released at least semi-annually.</li> <li>No, in-year reports on actual borrowing are not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> The portal of the Norwegian Central Bureau of Statistics website gives access to in-year and other information on the state budget.</p> <p>a) 03730: Statsregnskapet medregnet Folketrygden. Inntekter og utgifter, etter hovedposter. State Accounts including National Insurance Scheme, Revenue and Expenditure by main category. <a href="http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatsRegnsk1&amp;SubjectCode=12&amp;ProductId=12.01&amp;nvl=True&amp;mt=0&amp;pm=y&amp;PLanguage=0&amp;nyTmpVar=true">http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatsRegnsk1&amp;SubjectCode=12&amp;ProductId=12.01&amp;nvl=True&amp;mt=0&amp;pm=y&amp;PLanguage=0&amp;nyTmpVar=true</a> (Main categories of Revenue and Expenditure by quarter)</p> <p>b) 05588: Statsrekneskapen medrekna Folketrygden. Totale inntekter og utgifter . State Accounts including National Insurance Scheme, Total Revenue and Expenditure. <a href="http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatRegnFolktry&amp;SubjectCode=12&amp;ProductId=12.01&amp;nvl=True&amp;mt=0&amp;pm=y&amp;PLanguage=0&amp;nyTmpVar=true">http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatRegnFolktry&amp;SubjectCode=12&amp;ProductId=12.01&amp;nvl=True&amp;mt=0&amp;pm=y&amp;PLanguage=0&amp;nyTmpVar=true</a> (Total revenue, expenditure, deficit/surplus and financing by month)</p> <p>c) 07107: Statsregnskapet medregnet folketrygden. Enkelte større inntektsposter. State Accounts including National Insurance Scheme. Selection of Major Revenue Items. <a href="http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatsRegnskap1&amp;SubjectCode=12&amp;ProductId=12.01&amp;nvl=True&amp;mt=0&amp;pm=y&amp;PLanguage=0&amp;nyTmpVar=true">http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatsRegnskap1&amp;SubjectCode=12&amp;ProductId=12.01&amp;nvl=True&amp;mt=0&amp;pm=y&amp;PLanguage=0&amp;nyTmpVar=true</a> (A selection of major revenue items by month.)</p> <p>All the above will produce a device for producing custom made tables (last quarter when visited 29.07.09 was the first quarter 2009 last month</p>	b

<p>was May 2009)</p> <p>d) Økonomiske nøkkeltall - offentlige finanser. Economic key magnitudes – public finances. <a href="http://www.ssb.no/vis/nokkeltall/tabell.html?id=offentlige">http://www.ssb.no/vis/nokkeltall/tabell.html?id=offentlige</a> This readymade table presents some of the magnitudes found in a), b) and c) above and in addition: State debt by domestic/foreign currency by quarter, Short-, mid- and long term financing by quarter State guarantee liability by quarter.</p> <p>e) Central government fiscal account including National Insurance Scheme. Revenue and expenditure by type. By Quarter.(In English) <a href="http://www.ssb.no/english/subjects/12/01/10/statsregn_en/tab-01-en.html">http://www.ssb.no/english/subjects/12/01/10/statsregn_en/tab-01-en.html</a> ) This is the same readymade table as may be produced under a) above. For d) and e) last quarter when visited 29.07.09 was the first quarter 2009, last month was May 2009</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	
<p>90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <p>a. Yes, extensive information related to the composition of government debt is presented.</p> <p>b. Yes, key additional information is presented, but some details are excluded.</p> <p>c. Yes, some additional information is presented, but it lacks important details.</p> <p>d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> The portal of the Norwegian Central Bureau of Statistics website gives access to in-year and other information on the state budget.</p> <p>a) 03730: Statsregnskapet medregnet Folketrygden. Inntekter og utgifter, etter hovedposter. State Accounts including National Insurance Scheme, Revenue and Expenditure by main category. <a href="http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatsRegnsk1&amp;SubjectCode=12&amp;ProductId=12.01&amp;nvl=True&amp;mt=0&amp;pm=y&amp;PLanguage=0&amp;nyTmpVar=true">http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatsRegnsk1&amp;SubjectCode=12&amp;ProductId=12.01&amp;nvl=True&amp;mt=0&amp;pm=y&amp;PLanguage=0&amp;nyTmpVar=true</a> (Main categories of Revenue and Expenditure by quarter)</p>	<p><b>a</b></p>

b) 05588: Statsrekneskapen medrekna Folketrygden. Totale inntekter og utgifter .

State Accounts including National Insurance Scheme, Total Revenue and Expenditure.

<http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatRegnFolktry&SubjectCode=12&ProductId=12.01&nvl=True&mt=0&pm=y&PLanguage=0&nyTmpVar=true> (Total revenue, expenditure, deficit/surplus and financing by month)

c) 07107: Statsregnskapet medregnet folketrygden. Enkelte større inntektsposter.

State Accounts including National Insurance Scheme. Selection of Major Revenue Items.

<http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatsRegnskap1&SubjectCode=12&ProductId=12.01&nvl=True&mt=0&pm=y&PLanguage=0&nyTmpVar=true> (A selection of major revenue items by month.)

All the above will produce a device for producing custom made tables (last quarter when visited 29.07.09 was the first quarter 2009 last month was May 2009)

d) Økonomiske nøkkeltall - offentlige finanser.

Economic key magnitudes – public finances.

<http://www.ssb.no/vis/nokkeltall/tabell.html?id=offentlige>

This readymade table presents some of the magnitudes found in a), b) and c) above and in addition:

State debt by domestic/foreign currency by quarter,

Short-, mid- and long term financing by quarter

State guarantee liability by quarter.

e) Central government fiscal account including National Insurance Scheme. Revenue and expenditure by type. By Quarter.(In English)

[http://www.ssb.no/english/subjects/12/01/10/statsregn\\_en/tab-01-en.html](http://www.ssb.no/english/subjects/12/01/10/statsregn_en/tab-01-en.html) )

This is the same readymade table as may be produced under a) above.

For d) and e) last quarter when visited 29.07.09 was the first quarter

2009, last month was May 2009 and

Table 2. Mid-year Review

Comment:

The pension fund is extensively reported on in the mid-term review.

Maturity classes given in SSB quarterly reports.

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

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher’s original answer “b,” which the IBP modified for consistency purposes.

<p><b>IBP Comment:</b> IBP editors chose answer "a" because much information is provided.</p>	
<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"> <li>Reports are released 1 month or less after the end of the period.</li> <li>Reports are released 2 months or less (but more than 1 month) after the end of the period.</li> <li>Reports are released more than 2 months after the end of the period.</li> <li>In-year reports are not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> The portal of the Norwegian Central Bureau of Statistics website gives access to in-year and other information on the state budget.</p> <p>a) 03730: Statsregnskapet medregnet Folketrygden. Inntekter og utgifter, etter hovedposter. State Accounts including National Insurance Scheme, Revenue and Expenditure by main category. <a href="http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatsRegnsk1&amp;SubjectCode=12&amp;ProductId=12.01&amp;nvl=True&amp;mt=0&amp;pm=y&amp;PLanguage=0&amp;nyTmpVar=true">http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatsRegnsk1&amp;SubjectCode=12&amp;ProductId=12.01&amp;nvl=True&amp;mt=0&amp;pm=y&amp;PLanguage=0&amp;nyTmpVar=true</a> (Main categories of Revenue and Expenditure by quarter)</p> <p>b) 05588: Statsrekneskapen medrekna Folketrygden. Totale inntekter og utgifter . State Accounts including National Insurance Scheme, Total Revenue and Expenditure. <a href="http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatRegnFolktry&amp;SubjectCode=12&amp;ProductId=12.01&amp;nvl=True&amp;mt=0&amp;pm=y&amp;PLanguage=0&amp;nyTmpVar=true">http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatRegnFolktry&amp;SubjectCode=12&amp;ProductId=12.01&amp;nvl=True&amp;mt=0&amp;pm=y&amp;PLanguage=0&amp;nyTmpVar=true</a> (Total revenue, expenditure, deficit/surplus and financing by month)</p> <p>c) 07107: Statsregnskapet medregnet folketrygden. Enkelte større inntektsposter. State Accounts including National Insurance Scheme. Selection of Major Revenue Items. <a href="http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatsRegnskap1&amp;SubjectCode=12&amp;ProductId=12.01&amp;nvl=True&amp;mt=0&amp;pm=y&amp;PLanguage=0&amp;nyTmpVar=true">http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatsRegnskap1&amp;SubjectCode=12&amp;ProductId=12.01&amp;nvl=True&amp;mt=0&amp;pm=y&amp;PLanguage=0&amp;nyTmpVar=true</a> (A selection of major revenue items by month.)</p> <p>All the above will produce a device for producing custom made tables (last quarter when visited 29.07.09 was the first quarter 2009 last month was May 2009)</p> <p>d) Økonomiske nøkkeltall - offentlige finanser. Economic key magnitudes - public finances. <a href="http://www.ssb.no/vis/nokkeltall/tabell.html?id=offentlige">http://www.ssb.no/vis/nokkeltall/tabell.html?id=offentlige</a> This readymade table presents some of the magnitudes found in a), b) and c) above and in addition:</p>	C

State debt by domestic/foreign currency by quarter,  
Short-, mid- and long term financing by quarter  
State guarantee liability by quarter.

e) Central government fiscal account including National Insurance Scheme. Revenue and expenditure by type. By Quarter.(In English)  
[http://www.ssb.no/english/subjects/12/01/10/statsregn\\_en/tab-01-en.html](http://www.ssb.no/english/subjects/12/01/10/statsregn_en/tab-01-en.html) )  
This is the same readymade table as may be produced under a) above.  
For d) and e) last quarter when visited 29.07.09 was the first quarter 2009, last month was May 2009

Comment:

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

**Peer Reviewer One Comment:** A more appropriate response to this question would be "b." As indicated by the researcher, the last month reported was May 2009 when the webpage was visited in July 2009. This is less than two months.

**Peer Reviewer Two Comment:**

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

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire "c." I chose my answer because although Peer Reviewer One is right that the end of July is less than two months after the end of May, not all data are given by month and the quarterly data only run to the end of March and between the end of March to the end of July there are more than two months.

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

92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?

- a. Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget.
- b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details.
- c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details.
- d. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget.
- e. Not applicable/other (please comment).

Citation:

See Table 2. Mid-year Review

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

a

93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?

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

Citation:

St.meld. nr. 2 (2008–2009) Revidert nasjonalbudsjett 2009. 15. mai 2009 (Revised National Budget 2009)

[http://www.statsbudsjettet.dep.no/upload/Revidert\\_2009/dokumenter/pdf/stmeld.pdf](http://www.statsbudsjettet.dep.no/upload/Revidert_2009/dokumenter/pdf/stmeld.pdf)

St.prp. nr. 67 (2008-2009) Tilleggsbevilgninger og omprioriteringer i statsbudsjettet 2009. 15. May 2009.

(Additional Appropriations and changes in priorities in the state budget 2009)

[http://www.statsbudsjettet.dep.no/upload/Revidert\\_2009/dokumenter/pdf/stprp67.pdf](http://www.statsbudsjettet.dep.no/upload/Revidert_2009/dokumenter/pdf/stprp67.pdf)

Ot.prp. nr. 95, (2008–2009) Om endringer i skatte- og avgiftslovgivinga mv. 15. May 2009.

(On changes in the legislation on tax and non-tax revenue etc.)

[http://www.statsbudsjettet.dep.no/upload/Revidert\\_2009/dokumenter/pdf/otprp95.pdf](http://www.statsbudsjettet.dep.no/upload/Revidert_2009/dokumenter/pdf/otprp95.pdf)

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

a

94. What is the most detail provided in the mid-year review for expenditures?

- 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).

Citation:

St.meld. nr. 2 (2008–2009) Revidert nasjonalbudsjett 2009. 15. mai 2009 (Revised National Budget 2009)

[http://www.statsbudsjettet.dep.no/upload/Revidert\\_2009/dokumenter/pdf/stmeld.pdf](http://www.statsbudsjettet.dep.no/upload/Revidert_2009/dokumenter/pdf/stmeld.pdf)

St.prp. nr. 67 (2008-2009) Tilleggsbevilgninger og omprioriteringer i statsbudsjettet 2009. 15. May 2009.

(Additional Appropriations and changes in priorities in the state budget 2009)

[http://www.statsbudsjettet.dep.no/upload/Revidert\\_2009/dokumenter/pdf/stprp67.pdf](http://www.statsbudsjettet.dep.no/upload/Revidert_2009/dokumenter/pdf/stprp67.pdf)

Ot.prp. nr. 95, (2008–2009) Om endringer i skatte- og avgiftslovgivinga mv. 15. May 2009.

(On changes in the legislation on tax and non-tax revenue etc.)

[http://www.statsbudsjettet.dep.no/upload/Revidert\\_2009/dokumenter/pdf/otprp95.pdf](http://www.statsbudsjettet.dep.no/upload/Revidert_2009/dokumenter/pdf/otprp95.pdf)

Comment:

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

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." Updates of appropriations are proposed on the most detailed level. For programs where expected outlays are according to budget, no amendments are proposed.

**Researcher Response:** I suggest the answer should be changed as suggested by the Government to "a." I chose my answer because I agree that updates are proposed at the most detailed level and furthermore where no updates are proposed the original estimates with their full level of detail apply.

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

b

95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?

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

Citation:

St.meld. nr. 2 (2008–2009) Revidert nasjonalbudsjett 2009. 15. mai 2009 (Revised National Budget 2009)

[http://www.statsbudsjettet.dep.no/upload/Revidert\\_2009/dokumenter/pdf/stmeld.pdf](http://www.statsbudsjettet.dep.no/upload/Revidert_2009/dokumenter/pdf/stmeld.pdf)

St.prp. nr. 67 (2008-2009) Tilleggsbevilgninger og omprioriteringer i statsbudsjettet 2009. 15. May 2009.

(Additional Appropriations and changes in priorities in the state budget 2009)

[http://www.statsbudsjettet.dep.no/upload/Revidert\\_2009/dokumenter/pdf/stprp67.pdf](http://www.statsbudsjettet.dep.no/upload/Revidert_2009/dokumenter/pdf/stprp67.pdf)

Ot.prp. nr. 95, (2008–2009) Om endringer i skatte- og avgiftslovgivinga mv. 15. May 2009.

(On changes in the legislation on tax and non-tax revenue etc.)

[http://www.statsbudsjettet.dep.no/upload/Revidert\\_2009/dokumenter/pdf/otprp95.pdf](http://www.statsbudsjettet.dep.no/upload/Revidert_2009/dokumenter/pdf/otprp95.pdf)

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

a

96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain *minimal* level specified in law or regulation)?
- Yes, the executive seeks approval from the legislature before shifting funds between administrative units.
  - Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment.
  - Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented.
  - No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below).
  - Not applicable/other (please comment).

Citation:

Bevilgningsreglementet §11 (Appropriation regulations)

[http://www.stortinget.no/om\\_stortinget/lover\\_regler/Bevilgningsreglementet.pdf](http://www.stortinget.no/om_stortinget/lover_regler/Bevilgningsreglementet.pdf)

Comment:

Only minor amounts of expenditure above budget limits are allowed without legislative approval.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

a

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?

- a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year.
- b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities.
- c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities.
- d. No, the procurement process was not open and competitive in practice.
- e. Not applicable/other (please comment).

Citation:

Comment:

There is constantly worry and rumors about deviations from open and competitive processes. 0.3 per cent of Norwegian municipal staff is reported to have received requests involving corruptive practices. An independent public body (KOFA) handles all instances where private actors complain that irregularities might have taken place.

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

b

**Peer Reviewer One Comment:** A more appropriate response to this question would include more references and examples. The general rules for this survey exclude local governments, so the answer should concentrate on central government. In addition to KOFA, a credible source is the Office of the Auditor General, which submits its annual report (Dok.nr. 1) on the central government administration to the Storting (parliament) in October BY+1. In the October 2008 report on 2007, violations of the procurement procedures are mentioned for five ministries and a number of sub-branches (p. 22). Most irregularities relate to documentation, but in some cases the rules on detached interest have not been followed. Example: Two procurements to the National Collection Agency of 10.6 mill. NOK and 2.3 mill. NOK were done without bidding (p. 69).

**Peer Reviewer Two Comment:**

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

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire: "b." I chose my answer because although Peer Reviewer One has added very valuable information for the answer to this question, there is no information which is convincingly proving that the deviations from rules are significant and justify a "c." On the other hand it is clear that an "a," meaning "no credible reported instances of procurement failing to follow an open and competitive process" was not within reach.

**IBP Comment:** Taking into account the comments made by Peer Reviewer One, IBP editors chose answer "b" as originally suggested by the researcher.

<p>98. When does the legislature typically approve supplemental budgets?</p> <ol style="list-style-type: none"> <li>a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify).</li> <li>b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify).</li> <li>c. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  St.meld. nr. 2 (2008–2009) Revidert nasjonalbudsjett 2009. 15. mai 2009 (Revised National Budget 2009)  <a href="http://www.statsbudsjettet.dep.no/upload/Revidert_2009/dokumenter/pdf/stmeld.pdf">http://www.statsbudsjettet.dep.no/upload/Revidert_2009/dokumenter/pdf/stmeld.pdf</a>  St.prp. nr. 67 (2008-2009) Tilleggsbevilgninger og omprioriteringer i statsbudsjettet 2009. 15. May 2009.  (Additional Appropriations and changes in priorities in the state budget 2009)  <a href="http://www.statsbudsjettet.dep.no/upload/Revidert_2009/dokumenter/pdf/stprp67.pdf">http://www.statsbudsjettet.dep.no/upload/Revidert_2009/dokumenter/pdf/stprp67.pdf</a>  Ot.prp. nr. 95, (2008–2009) Om endringer i skatte- og avgiftslovgivinga mv. 15. May 2009.  (On changes in the legislation on tax and non-tax revenue etc.)  <a href="http://www.statsbudsjettet.dep.no/upload/Revidert_2009/dokumenter/pdf/otprp95.pdf">http://www.statsbudsjettet.dep.no/upload/Revidert_2009/dokumenter/pdf/otprp95.pdf</a></p> <p><u>Comment:</u>  The normal practice is that supplemental budgets are appropriated during the mid-year budget revision.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	a
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99. In most years, how large are supplemental budget requests relative to the size of the original budget?

- a. Supplemental budgets are generally equal to 2 percent or less of the original budget.
- b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget.
- c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget.
- d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets.
- e. Not applicable/other (please comment).

Citation:

St.prp. om tilleggsbevilgninger og omprioriteringer i statsbudsjettet 2009.

[http://www.statsbudsjettet.dep.no/upload/Revidert\\_2009/dokumenter/pdf/stprp67.pdf](http://www.statsbudsjettet.dep.no/upload/Revidert_2009/dokumenter/pdf/stprp67.pdf)

Comment:

In 2008 the amount of changed expenditure according to the cited document was 9 billion compared to total expenditures of 1206 billion, i.e. well under 1%.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

a

100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?

- 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).

Citation:

St.meld. nr. 2 (2008–2009) Revidert nasjonalbudsjett 2009. 15. mai 2009 (Revised National Budget 2009)

[http://www.statsbudsjettet.dep.no/upload/Revidert\\_2009/dokumenter/pdf/stmeld.pdf](http://www.statsbudsjettet.dep.no/upload/Revidert_2009/dokumenter/pdf/stmeld.pdf)

St.prp. nr. 67 (2008-2009) Tilleggsbevilgninger og omprioriteringer i statsbudsjettet 2009. 15. May 2009.

(Additional Appropriations and changes in priorities in the state budget 2009)

[http://www.statsbudsjettet.dep.no/upload/Revidert\\_2009/dokumenter/pdf/stprp67.pdf](http://www.statsbudsjettet.dep.no/upload/Revidert_2009/dokumenter/pdf/stprp67.pdf)

Ot.prp. nr. 95, (2008–2009) Om endringer i skatte- og avgiftslovgivinga mv. 15. May 2009.

(On changes in the legislation on tax and non-tax revenue etc.)

[http://www.statsbudsjettet.dep.no/upload/Revidert\\_2009/dokumenter/pdf/otprp95.pdf](http://www.statsbudsjettet.dep.no/upload/Revidert_2009/dokumenter/pdf/otprp95.pdf)

Comment:

The policy is to concentrate proposals to the Mid-Term Review. However, proposals to the Parliament are sent during the whole year. Important supplemental proposals are related to the appropriations to increase public pensions and the wages of state employees (after negotiations in the Spring). A summary and final proposals are presented in late November or early December from the Ministry of Finance.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

a

<b>Executive's Year-end Report and the Supreme Audit Institution</b>	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?</p> <ol style="list-style-type: none"> <li>a. The report is released six months or less after the end of the fiscal year.</li> <li>b. The report is released 12 months or less (but more than six months) after the end of the fiscal year.</li> <li>c. The report is released more than 12 months after the end of the fiscal year.</li> <li>d. The executive does not release a year-end report.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  St.meld. nr. 3, (2008–2009) Statsrekneskapen for 2008. 24. april 2009. (State Accounts 2008)  <a href="http://www.regjeringen.no/pages/2178737/PDFS/STM200820090003000DDDPDFS.pdf">http://www.regjeringen.no/pages/2178737/PDFS/STM200820090003000DDDPDFS.pdf</a>.</p> <p>Also Budsjettkalender.  <a href="http://www.regjeringen.no/nb/dep/fin/tema/Statsbudsjettet/Budsjettkalender.html?id=439273">http://www.regjeringen.no/nb/dep/fin/tema/Statsbudsjettet/Budsjettkalender.html?id=439273</a></p> <p><u>Comment:</u>  Normally released in April, never much later.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a

<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ul style="list-style-type: none"> <li>a. Yes, all data on actual outcomes have been audited.</li> <li>b. At least two-thirds, but not all, of the data on actual outcomes have been audited.</li> <li>c. Less than two-thirds of the data on actual outcomes have been audited.</li> <li>d. None of the data on actual outcomes has been audited, or a year-end report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  St.meld. nr. 3, (2008–2009) Statsrekneskapen for 2008. 24. april 2009. (State Accounts 2008)  <a href="http://www.regjeringen.no/pages/2178737/PDFS/STM200820090003000DDDPDFS.pdf">http://www.regjeringen.no/pages/2178737/PDFS/STM200820090003000DDDPDFS.pdf</a></p> <p><u>Comment:</u>  The accounts of the year-end report released in April have only been subjected to an internal audit which is run in parallel with the activities in all departments. The audit of the "Riksrevisjonen" (Supreme Audit Institution, SAI) is not completed and released before October BY+1. (Hard to say what percentage of the budget may have been audited).</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>b</p>
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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"> <li>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> St.meld. nr. 3, (2008–2009) Statsrekneskapen for 2008. 24. April 2009. (State Accounts 2008) <a href="http://www.regjeringen.no/pages/2178737/PDFS/STM200820090003000DDDPDFS.pdf">http://www.regjeringen.no/pages/2178737/PDFS/STM200820090003000DDDPDFS.pdf</a>, Ch 2 p15 ff.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	a
<p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ol style="list-style-type: none"> <li>The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level.</li> <li>The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases).</li> <li>The explanation focuses on a higher level of aggregation than departmental totals (or functional totals).</li> <li>No explanation of the differences is provided, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> St.meld. nr. 3, (2008–2009) Statsrekneskapen for 2008. 24. april 2009. (State Accounts 2008) <a href="http://www.regjeringen.no/pages/2178737/PDFS/STM200820090003000DDDPDFS.pdf">http://www.regjeringen.no/pages/2178737/PDFS/STM200820090003000DDDPDFS.pdf</a>, Ch. 2 p. 15 ff</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	a

<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> St.meld. nr. 3, (2008–2009) Statsrekneskapen for 2008. 24. April 2009. (State Accounts 2008) <a href="http://www.regjeringen.no/pages/2178737/PDFS/STM200820090003000DDDPDFS.pdf">http://www.regjeringen.no/pages/2178737/PDFS/STM200820090003000DDDPDFS.pdf</a></p> <p><u>Comment:</u> See ch. 1 in the cited document for both quantitative and narrative explanations.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  St.meld. nr. 3, (2008–2009) Statsreksneskapen for 2008. 24. april 2009. (State Accounts 2008)  <a href="http://www.regjeringen.no/pages/2178737/PDFS/STM200820090003000DDDPDFS.pdf">http://www.regjeringen.no/pages/2178737/PDFS/STM200820090003000DDDPDFS.pdf</a>, ch. 1</p> <p><u>Comment:</u>  Some differences are explained but this is largely restricted to those related to the public sector.</p> <p><b><u>Researcher Response to this Question was “c”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “e.” Explanations of the difference from earlier forecasts are given by the Ministry of Finance in the Revised National Budget presented in the first half of May.</p> <p><b><u>Researcher Response:</u></b> I suggest the answer should remain as I indicated in the questionnaire: “c.” I chose my answer because the differences between forecast and actual are not explained in the year-end report.</p> <p><b><u>IBP Comment:</u></b> Based on a review of comments, IBP editors chose answer “c.”</p>	<p>C</p>
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<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> St.meld. nr. 3, (2008–2009) Statsrekneskapen for 2008. 24. april 2009. (State Accounts 2008) <a href="http://www.regjeringen.no/pages/2178737/PDFS/STM200820090003000DDDPDFS.pdf">http://www.regjeringen.no/pages/2178737/PDFS/STM200820090003000DDDPDFS.pdf</a>, Ch 2</p> <p><u>Comment:</u> There is only occasional reference to non-financial data.</p> <p><b><u>Researcher Response to this Question was "c"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "e." Differences from the original estimates of non-financial data and the actual outcomes are explained in the line ministries budget proposal for the next year, cf. Table 2, Relevant Ministries &amp; Departments.</p> <p><b><u>Researcher Response:</u></b> I suggest the answer should remain as I indicated in the questionnaire: "c." I chose my answer because differences between estimates and actual outcomes are not explained in the year-end report.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "c."</p>	<p>C</p>
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108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?

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

Citation:

St.meld. nr. 3, (2008–2009) Statsrekneskapen for 2008. 24. april 2009. (State Accounts 2008)  
<http://www.regjeringen.no/pages/2178737/PDFS/STM200820090003000DDDPDFS.pdf>

Comment:

The information lacks important detail.

C

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

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "e." – cf. the comment given to question 107.

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire: "c." I chose my answer for the same reason as mentioned in the researcher response in Q. 107.

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

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?

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

Citation:

St.meld. nr. 3, (2008–2009) Statsrekneskapen for 2008. 24. april 2009. (State Accounts 2008)  
<http://www.regjeringen.no/pages/2178737/PDFS/STM200820090003000DDDPDFS.pdf> and

Handlingsplan mot fattigdom – status 2008 og styrket innsats 2009  
Vedlegg til St.prp. nr. 1 (2008–2009) – statsbudsjettet 2009.  
[http://www.regjeringen.no/pages/2114629/Hplan\\_2008\\_fattigdom.pdf](http://www.regjeringen.no/pages/2114629/Hplan_2008_fattigdom.pdf)

Comment:

Poverty is a marginal problem in Norway but has recently given considerable prominence first with an Action Plan included in the executive's budget proposal 2007, and followed up with a special report attached to the 2009.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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

a

<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key issues, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information is not presented on extra-budgetary funds, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  St.meld. nr. 3, (2008–2009) Statsrekneskapen for 2008. 24. april 2009. (State Accounts 2008)  <a href="http://www.regjeringen.no/pages/2178737/PDFS/STM200820090003000DDDPDFS.pdf">http://www.regjeringen.no/pages/2178737/PDFS/STM200820090003000DDDPDFS.pdf</a></p> <p><u>Comment:</u>  The most important extra-budgetary funds, the Pension Fund – Global and the Pension Fund – Norway, are given an extensive presentation in the financial statement. Other detailed explanations are given in the next year’s budget proposal. One example is the transfer to the health enterprises.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<b>The Independence and Performance of the Supreme Audit Institution</b>	
<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ol style="list-style-type: none"> <li>a. Final audited accounts are released to the public six months or less after the end of the fiscal year.</li> <li>b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year.</li> <li>c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year.</li> <li>d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Riksrevisjonens rapport om den årlige revisjon og kontroll for budsjettåret 2007 Dokument nr. 1 (2008–2009). 14. October 2008 (The Auditor General’s report on the annual audit and control for the budget year 2007. 14th October 2008) <a href="http://www.riksrevisjonen.no/NR/rdonlyres/D7727C0A-DBD1-4BED-BD17-B68448102C05/0/Dok_1_2008_2009.pdf">http://www.riksrevisjonen.no/NR/rdonlyres/D7727C0A-DBD1-4BED-BD17-B68448102C05/0/Dok_1_2008_2009.pdf</a>.</p> <p>Law on supreme Audit Institution <a href="http://www.lovddata.no/all/nl-20040507-021.html">http://www.lovddata.no/all/nl-20040507-021.html</a></p> <p><u>Comment:</u> Usually released in October year BY+1. For BY 2008 released 16th October 2009.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	b

<p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ol style="list-style-type: none"> <li>a. All expenditures have been audited and the reports released to the public.</li> <li>b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited.</li> <li>c. Expenditure representing less than two-thirds of expenditure have been audited.</li> <li>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.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Riksrevisjonens rapport om den årlige revisjon og kontroll for budsjettåret 2007 Dokument nr. 1 (2008–2009). 14. October 2008 (The Auditor General’s report on the annual audit and control for the budget year 2007. 14th October 2008) <a href="http://www.riksrevisjonen.no/NR/rdonlyres/D7727C0A-DBD1-4BED-BD17-B68448102C05/0/Dok_1_2008_2009.pdf">http://www.riksrevisjonen.no/NR/rdonlyres/D7727C0A-DBD1-4BED-BD17-B68448102C05/0/Dok_1_2008_2009.pdf</a></p> <p><u>Comment:</u> The audit will have been undertaken, but there may be some outstanding and follow-up issues that have not been resolved.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ol style="list-style-type: none"> <li>The annual audit report(s) includes one or more executive summaries summarizing the report's content.</li> <li>No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Riksrevisjonens rapport om den årlige revisjon og kontroll for budsjettåret 2007 Dokument nr. 1 (2008–2009). 14. oktober 2008 (The Auditor General's report on the annual audit and control for the budget year 2007. 14th October 2008) <a href="http://www.riksrevisjonen.no/NR/rdonlyres/D7727C0A-DBD1-4BED-BD17-B68448102C05/0/Dok_1_2008_2009.pdf">http://www.riksrevisjonen.no/NR/rdonlyres/D7727C0A-DBD1-4BED-BD17-B68448102C05/0/Dok_1_2008_2009.pdf</a></p> <p><u>Comment:</u> The cited document contains a brief report on the comprehensiveness and results of the audit.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a
<p>114. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?</p> <ol style="list-style-type: none"> <li>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.</li> <li>No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> LOV 2004-05-07 nr 21: Lov om Riksrevisjonen (Law on the Supreme Audit Institution) <a href="http://www.lovdato.no/all/hl-20040507-021.html#map003">http://www.lovdato.no/all/hl-20040507-021.html#map003</a></p> <p><u>Comment:</u> According to §4 the 5 members of the collegium of state auditors is selected by the Storting and may therefore (by implication) only be removed by the Storting (National Assembly).</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a

<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ol style="list-style-type: none"> <li>Yes, the SAI releases to the public audits of all extra-budgetary funds.</li> <li>Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.</li> <li>Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.</li> <li>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.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Riksrevisjonens rapport om den årlige revisjon og kontroll for budsjettåret 2007 Dokument nr. 1 (2008–2009). 14. oktober 2008 (The Auditor General’s report on the annual audit and control for the budget year 2007. 14th October 2008) <a href="http://www.riksrevisjonen.no/NR/rdonlyres/D7727C0A-DBD1-4BED-BD17-B68448102C05/0/Dok_1_2008_2009.pdf">http://www.riksrevisjonen.no/NR/rdonlyres/D7727C0A-DBD1-4BED-BD17-B68448102C05/0/Dok_1_2008_2009.pdf</a></p> <p><u>Comment:</u> The audit of state owned companies appears in the audit report. Considering the social security (folketrygden) as an extra-budgetary item would also include this under extra-budgetary funds audited by the SAI.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>a</p>
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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> <p>a. The SAI has full discretion to decide which audits it wishes to undertake.</p> <p>b. The SAI has significant discretion, but faces some limitations.</p> <p>c. The SAI has some discretion, but faces considerable limitations.</p> <p>d. The SAI has no discretion to decide which audits it wishes to undertake.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> LOV 2004-05-07 nr 21: Lov om Riksrevisjonen (Law on the Supreme Audit Institution) <a href="http://www.lovdata.no/all/hl-20040507-021.html#map003">http://www.lovdata.no/all/hl-20040507-021.html#map003</a></p> <p><u>Comment:</u> §2 and §12 stipulate that the Auditor Collegium have powers to decide how it will arrange its work.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p><b>a</b></p>
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<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ol style="list-style-type: none"> <li>a. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.</li> <li>b. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.</li> <li>c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.</li> <li>d. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> LOV 2004-05-07 nr 21: Lov om Riksrevisjonen (Law on the Supreme Audit Institution) <a href="http://www.lovddata.no/all/hl-20040507-021.html#map003">http://www.lovddata.no/all/hl-20040507-021.html#map003</a></p> <p><u>Comment:</u> According to § 8, the Collegium of Auditors presents its budget directly to the Storting (National Assembly).</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ol style="list-style-type: none"> <li>a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate.</li> <li>b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate.</li> <li>c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate.</li> <li>d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> LOV 2004-05-07 nr 21: Lov om Riksrevisjonen (Law on the Supreme Audit Institution) <a href="http://www.lovddata.no/all/hl-20040507-021.html#map003">http://www.lovddata.no/all/hl-20040507-021.html#map003</a></p> <p><u>Comment:</u> Audited by the appointed officials of the SAI.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?</p> <ol style="list-style-type: none"> <li>a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year.</li> <li>b. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year.</li> <li>c. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit.</li> <li>d. No, the SAI does not maintain any formal mechanisms of communication with the public.</li> <li>e. Not applicable.</li> </ol> <p><u>Citation:</u> SAI webpage for warnings on irregularities / fraud in the public sector. <a href="http://www.riksrevisjonen.no/Tipsoss/">http://www.riksrevisjonen.no/Tipsoss/</a></p> <p><u>Comment:</u> No available information on the number of communications.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ul style="list-style-type: none"> <li>a. Yes, all audit reports are scrutinized.</li> <li>b. Yes, most audit reports are scrutinized.</li> <li>c. Yes, some audit reports are scrutinized.</li> <li>d. No, audit reports are not scrutinized.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> LOV 2004-05-07 nr 21: Lov om Riksrevisjonen (Law on the Supreme Audit Institution) <a href="http://www.lovdatab.no/all/hl-20040507-021.html#map003">http://www.lovdatab.no/all/hl-20040507-021.html#map003</a></p> <p><u>Comment:</u> § 11 stipulates the responsibility of the SAI to report to the Storting (National Assembly) but not to any particular committee.</p> <p><b><u>Researcher Response to this Question was "a"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would refer to the Rules of Procedure (Oct. 2009) (forretningsorden) of the Storting, section 12.9.c, which stipulate which committee, the Standing Committee on Scrutiny and Constitutional Affairs, will scrutinize the documents from the Office of the Auditor General.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p> <p><b><u>Researcher Response:</u></b> I suggest the answer should remain as I indicated in the questionnaire: "a." I chose my answer because, although helpful, the comment by Peer Reviewer One does not argue that a different rating would be preferred.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "a," as originally suggested by the researcher, with reference to the comment made by Peer Reviewer One.</p>	a
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121. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

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

Citation:

LOV 2004-05-07 nr 21: Lov om Riksrevisjonen (Law on the Supreme Audit Institution) <http://www.lovddata.no/all/hl-20040507-021.html#map003>

Comment:

§11 stipulates that Riksrevisjonen will report annually to the Storting (public) Reports will also contain information on measures taken to rectify the errors pointed out by earlier reports and indicate where ministries have not taken such action.

a

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

**Peer Reviewer One Comment:** A more appropriate response to this question would include a reference to the report from the Office of the Auditor General, Dokument nr. 1 (2008-09), to the Storting, [http://www.stortinget.no/Global/pdf/Dokumentserien/2008-2009/Dok\\_1\\_2008\\_2009.pdf](http://www.stortinget.no/Global/pdf/Dokumentserien/2008-2009/Dok_1_2008_2009.pdf) and point out that the report includes responses from each ministry and comments from the Auditor General to these.

**Peer Reviewer Two Comment:**

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

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire: "a." I chose my answer because, although helpful, the comment by Peer Reviewer One does not argue that a different rating would be preferred.

**IBP Comment:** IBP editors chose answer "a" as originally suggested by the researcher, with reference to the comment made by Peer Reviewer One.

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?

- 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).

Citation:

LOV 2004-05-07 nr 21: Lov om Riksrevisjonen (Law on the Supreme Audit Institution) <http://www.lovdatab.no/all/hl-20040507-021.html#map003>

Comment:

The regulations stipulate that the annual report to the Storting (which is public) also will report on the measures taken to rectify the errors pointed out in earlier reports and indicate where ministries have not taken such action. It is difficult to say whether the report is "comprehensive" or not (an "a" would be possible here).

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

**Peer Reviewer One Comment:** A more appropriate response to this question would be "a." This should include a reference to the report from the Office of the Auditor General, Dokument nr. 1 (2008-09), to the Storting, [http://www.stortinget.no/Global/pdf/Dokumentserien/2008-2009/Dok\\_1\\_2008\\_2009.pdf](http://www.stortinget.no/Global/pdf/Dokumentserien/2008-2009/Dok_1_2008_2009.pdf) and point out that the report includes responses from each ministry and comments to these from the Auditor General.

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." According to §15 in the Regulations of the activities of the SAI they shall report to the parliament on the result of the finding and recommendations from the revision of last years budget and on all cases from previous years that have not been solved by the responsible ministry.

**Researcher Response:** I suggest the answer should be changed to "a." I chose my answer because of a) my original doubt whether not this question would justify an "a" and b) the arguments of the two reviewers.

**IBP Comment:** IBP editors chose answer "a" as suggested by Peer Reviewer One, the Government, and the researcher.

a

<p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ol style="list-style-type: none"> <li>Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs.</li> <li>Yes, legislators are provided audit reports on secret items, but some details are excluded.</li> <li>Yes, legislators are provided audit reports on secret items, but they lack important details.</li> <li>No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify).</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> LOV 2004-05-07 nr 21: Lov om Riksrevisjonen (Law on the Supreme Audit Institution) <a href="http://www.lovdatab.no/all/hl-20040507-021.html#map003">http://www.lovdatab.no/all/hl-20040507-021.html#map003</a></p> <p><u>Comment:</u> The SAI is formally exempted from the normal regulations of the security act and security issues are under the ambit of a special committee of the Storting. The detail of reports provided is not known.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>a</p>
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## Government Comments: Section One

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

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	<p>Produced but not available to the public</p> <p><b>Government Comment:</b> Nasjonalbudsjettet 2009 (includes all information required in a pre-budget statement but is published at the same time as the budget)  <a href="http://www.regjeringen.no/nb/dep/fin/dok/regpubl/stmeld/2008-2009/stmeld-nr-1-2008-2009-.html?id=529276">http://www.regjeringen.no/nb/dep/fin/dok/regpubl/stmeld/2008-2009/stmeld-nr-1-2008-2009-.html?id=529276</a></p>
Budget Summary	<p>Finanstalen 2009: Finansminister Kristin Halvorsens redegjørelse i Stortinget, 6. oktober 2006.                      (The Budget Speech 2009: Minister of Finance Kristin Halvorsen's statement in the National Assembly, 7th October 2008)</p> <p><a href="http://www.regjeringen.no/templates/TaleogArtikkel.aspx?id=531232&amp;epslanguage=NO">http://www.regjeringen.no/templates/TaleogArtikkel.aspx?id=531232&amp;epslanguage=NO</a></p>
Executive's Budget Proposal	<p>St.prp. nr. 1, (2008–2009), "Den kongelige proposisjon om statsbudsjettet for budsjettåret 2009. Tilråding fra Finansdepartementet av 26. September 2008, godkjent i statsråd samme dag."                      (Government proposal for the state budget for the Budget year 2009)  <a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/gulbok.pdf</a></p>
Budget Document One in Support of the Executive's Budget Proposal	<p>Nasjonalbudsjettet 2009.                      Tilråding fra Finansdepartementet av 26. september 2008, godkjent i statsråd samme dag                      The National Budget 2009. Proposal by the Ministry of Finance 26th September 2008, approved by Cabinet the same day.  <a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/stm.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/stm.pdf</a></p>
Budget Document Two in Support of the Executive's Budget Proposal	<p>St.prp. no 1 (2008-2009), Skatte- Avgifts- og Tollvedtak                      Tilråding fra Finansdepartementet av 26. september 2008, godkjent i statsråd samme dag.                      Proposed resolutions on Tax, Non-tax revenue and Customs duties. Proposal by the Ministry of Finance 26th September 2008, approved by Cabinet the same day.</p> <p><a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/skatteprp.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/skatteprp.pdf</a></p>

<p>Budget Document Three in Support of the Executive's Budget Proposal</p>	<p>Ot.prp. nr. 1 (2008–2009), Skatte- og avgiftsopplegget 2009 – lovendringer Tilråding fra Finansdepartementet av 26. september 2008, godkjent i statsråd samme dag. The taxation proposal for 2009 including changes in legislation. Proposal by the Ministry of Finance 26th September 2008, approved by Cabinet the same day.</p> <p><a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/otprp.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/otprp.pdf</a></p>
<p><b>Government Comment:</b> Budget Document Four in Support of the Executive's Budget proposal: St.prp. nr 5 (2008-2009) Om fullmakt til å ta opp statslån o.a., og om utlån av statspapir med trygd i eller byte med obligasjonar med fortrinnsrett</p> <p><a href="http://www.regjeringen.no/nn/dep/fin/Dokument/proposisjonar-og-meldingar/Stortingsproposisjonar/2008-2009/stprp-nr-5-2008-2009-.html?id=532771">http://www.regjeringen.no/nn/dep/fin/Dokument/proposisjonar-og-meldingar/Stortingsproposisjonar/2008-2009/stprp-nr-5-2008-2009-.html?id=532771</a></p>	
<p><b>Government Comment:</b> Budget Document Five in Support of the Executive's Budget Proposal: Særskilt vedlegg til St.prp. nr. 1 (2008.2009) Oversikt over statens egedommar</p> <p><a href="http://www.regjeringen.no/pages/2250203/Oversikt-over-Statens-eigedommar.pdf">http://www.regjeringen.no/pages/2250203/Oversikt-over-Statens-eigedommar.pdf</a></p>	
<p>Citizens Budget</p>	<p>Not Produced</p>
<p>Enacted Budget</p>	<p>Statsbudsjettet for 2009. Saldert budsjett vedtatt i Stortinget høsten 2008. Budsjettinnstillingene ble behandlet mellom 27.11 og 15.12.2008.</p> <p>State budget for 2009, Budget adopted by the National Assembly autumn 2008. The budget proposals were debated and approved between 27th November and 15th december 2008. ( According to a statement at the Storting website 19.12.2008 at 15:11 the enacted budget had then been made available to the public)</p> <p><a href="http://www.stortinget.no/Global/pdf/Vedtatt%20budsjett/Vedtatt_budsjett2009.pdf">http://www.stortinget.no/Global/pdf/Vedtatt%20budsjett/Vedtatt_budsjett2009.pdf</a></p>

In-Year Reports

The portal of the Norwegian Central Bureau of Statistics website gives access to in-year and other information on the state budget.

a) 03730: Statsregnskapet medregnet Folketrygden. Inntekter og utgifter, etter hovedposter.

State Accounts including National Insurance Scheme, Revenue and Expenditure by main category.

<http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatsRegnsk1&SubjectCode=12&ProductId=12.01&nvl=True&mt=0&pm=y&PLanguage=0&nyTmpVar=true> (Main categories of Revenue and Expenditure by quarter)

b) 05588: Statsrekneskapen medrekna Folketrygden. Totale inntekter og utgifter .

State Accounts including National Insurance Scheme, Total Revenue and Expenditure.

<http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatRegnFolktry&SubjectCode=12&ProductId=12.01&nvl=True&mt=0&pm=y&PLanguage=0&nyTmpVar=true> (Total revenue, expenditure, deficit/surplus and financing by month)

c) 07107: Statsregnskapet medregnet folketrygden. Enkelte større inntektsposter.

State Accounts including National Insurance Scheme. Selection of Major Revenue Items.

<http://statbank.ssb.no/statbanktest/selectvarval/Define.asp?MainTable=StatsRegnskap1&SubjectCode=12&ProductId=12.01&nvl=True&mt=0&pm=y&PLanguage=0&nyTmpVar=true> (A selection of major revenue items by month.)

All the above will produce a device for producing custom made tables (last quarter when visited 29.07.09 was the first quarter 2009 last month was May 2009)

d) Økonomiske nøkkeltall - offentlige finanser. Economic key magnitudes - public finances.

<http://www.ssb.no/vis/nokkeltall/tabell.html?id=offentlige>

This readymade table presents some of the magnitudes found in a), b) and c) above and in addition:

State debt by domestic/foreign currency by quarter,  
Short-, mid- and long term financing by quarter  
State guarantee liability by quarter.

e) Central government fiscal account including National Insurance Scheme. Revenue and expenditure by type. By Quarter.(In English)

[http://www.ssb.no/english/subjects/12/01/10/statsregn\\_en/tab-01-en.html](http://www.ssb.no/english/subjects/12/01/10/statsregn_en/tab-01-en.html)

This is the same readymade table as may be produced under a) above.

For d) and e) last quarter when visited 29.07.09 was the first quarter 2009, last month was May 2009.

Mid-Year Review	<p>St.meld. nr. 2 (2008–2009) Revidert nasjonalbudsjett 2009. 15. mai 2009 (Revised National Budget 2009) <a href="http://www.statsbudsjettet.dep.no/upload/Revidert_2009/dokumenter/pdf/stmeld.pdf">http://www.statsbudsjettet.dep.no/upload/Revidert_2009/dokumenter/pdf/stmeld.pdf</a></p> <p>St.prp. nr. 67 (2008-2009) Tilleggsbevilgninger og omprioriteringer i statsbudsjettet 2009. 15. May 2009. (Additional Appropriations and changes in priorities in the state budget 2009) <a href="http://www.statsbudsjettet.dep.no/upload/Revidert_2009/dokumenter/pdf/stprp67.pdf">http://www.statsbudsjettet.dep.no/upload/Revidert_2009/dokumenter/pdf/stprp67.pdf</a></p> <p>Ot.prp. nr. 95, (2008–2009) Om endringer i skatte- og avgiftslovgivinga mv. 15. May 2009. (On changes in the legislation on tax and non-tax revenue etc.) <a href="http://www.statsbudsjettet.dep.no/upload/Revidert_2009/dokumenter/pdf/otprp95.pdf">http://www.statsbudsjettet.dep.no/upload/Revidert_2009/dokumenter/pdf/otprp95.pdf</a></p>
Year-End Report	<p>St.meld. nr. 3, (2008–2009) Statsrekneskapen for 2008. 24. april 2009. (State Accounts 2008) <a href="http://www.regjeringen.no/pages/2178737/PDFS/STM200820090003000DDDPDFS.pdf">http://www.regjeringen.no/pages/2178737/PDFS/STM200820090003000DDDPDFS.pdf</a></p>
Audit Report	<p>Riksrevisjonens rapport om den årlige revisjon og kontroll for budsjettåret 2007 Dokument nr. 1 (2008–2009). 14. oktober 2008 (The Auditor General's report on the annual audit and control for the budget year 2007. 14th October 2008) <a href="http://www.riksrevisjonen.no/NR/rdonlyres/D7727C0A-DBD1-4BED-BD17-B68448102C05/0/Dok_1_2008_2009.pdf">http://www.riksrevisjonen.no/NR/rdonlyres/D7727C0A-DBD1-4BED-BD17-B68448102C05/0/Dok_1_2008_2009.pdf</a></p>
Other Documents	<p>Ministry of Finance budget portal with links to documents for the 2009 budget <a href="http://www.statsbudsjettet.dep.no/Statsbudsjettet-2009/">http://www.statsbudsjettet.dep.no/Statsbudsjettet-2009/</a> General government website posting budget documents for the 2009 budget <a href="http://www.regjeringen.no/nb/dok/statsbudsjettet/statsbudsjettet-2009.html?id=528045">http://www.regjeringen.no/nb/dok/statsbudsjettet/statsbudsjettet-2009.html?id=528045</a> The State audit office web site <a href="http://www.riksrevisjonen.no/">http://www.riksrevisjonen.no/</a> Norway's National Assembly (Stortinget) budget web-site <a href="http://www.stortinget.no/no/Saker-og-publikasjoner/Statsbudsjettet/Statsbudsjettet-og-nasjonalbudsjettet-2009/">http://www.stortinget.no/no/Saker-og-publikasjoner/Statsbudsjettet/Statsbudsjettet-og-nasjonalbudsjettet-2009/</a> Nasjonalbudsjettet 2009 (includes all information required in a pre-budget statement but is published at the same time as the budget <a href="http://www.regjeringen.no/nb/dep/fin/dok/regpubl/stmeld/2008-2009/stmeld-nr-1-2008-2009-.html?id=529276">http://www.regjeringen.no/nb/dep/fin/dok/regpubl/stmeld/2008-2009/stmeld-nr-1-2008-2009-.html?id=529276</a> St.prp. no 1 Tillegg nr. 5 (Amendment no 5) Om endring av St.prp. nr 1 om statsbudsjettet 2009 (Saldering mv.) <a href="http://www.regjeringen.no/nb/dep/fin/dok/regpubl/stprp/2008-2009/stprp-nr-1-tillegg-nr-5-2008-2009-.html?id=535046">http://www.regjeringen.no/nb/dep/fin/dok/regpubl/stprp/2008-2009/stprp-nr-1-tillegg-nr-5-2008-2009-.html?id=535046</a> Report to the Storting On the Management of the Government Pension Fund: <a href="http://www.regjeringen.no/nb/dep/fin/dok/regpubl/stmeld/2008-2009/stmeld-nr-20-2008-2009-.html?id=553201">http://www.regjeringen.no/nb/dep/fin/dok/regpubl/stmeld/2008-2009/stmeld-nr-20-2008-2009-.html?id=553201</a> The State Ownership Report: <a href="http://www.eierberetningen.no/2008/asset/statens_eierberetning_2008.pdf">http://www.eierberetningen.no/2008/asset/statens_eierberetning_2008.pdf</a></p>

Relevant Ministries & Departments	<p>Executive's proposal 2009 for the following Ministries:</p> <p>Arbeids- og inkluderingsdepartementet (Ministry of Labour and Social Affairs)  <a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/aid.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/aid.pdf</a></p> <p>Barne- og likestillingsdepartementet (Ministry of Child and Family Affairs)  <a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/bld.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/bld.pdf</a></p> <p>Finansdepartementet (Ministry of Finance)  <a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/fin.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/fin.pdf</a></p> <p>Fiskeri- og kystdepartementet (Ministry of Fisheries and Coastal Affairs)  <a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/fkd.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/fkd.pdf</a></p> <p>Fornyings- og administrasjonsdepartementet (Ministry of Modernisation)  <a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/fad.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/fad.pdf</a></p> <p>Forsvarsdepartementet (Ministry of Defence)  <a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/fd.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/fd.pdf</a></p> <p>Helse- og omsorgsdepartementet (Ministry of Health and Care Services)  <a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/hod.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/hod.pdf</a></p> <p>Justis og politidepartementet (Ministry of Justice and the Police)  <a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/jd.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/jd.pdf</a></p> <p>Kommunal og regionaldepartementet (Ministry of Local Government and Regional Development)  <a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/krd.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/krd.pdf</a></p> <p>Kultur- og kirke departementet (Ministry of Culture and Church Affairs)  <a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/kkd.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/kkd.pdf</a></p> <p>Kunnskapsdepartementet (Ministry of Education and Research)  <a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/kd.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/kd.pdf</a></p> <p>Landbruks- og matdepartementet (Ministry of Agriculture and Food)  <a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/lmd.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/lmd.pdf</a></p> <p>Miljøverndepartementet (Ministry of the Environment)  <a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/md.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/md.pdf</a></p> <p>Nærings- og handelsdepartementet (Ministry of Trade and Industry)  <a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/nhd.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/nhd.pdf</a></p> <p>Olje og energidepartementet (Ministry of Petroleum and Energy)  <a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/oed.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/oed.pdf</a></p> <p>Samferdselsdepartementet (Ministry of Transport and Communication)  <a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/sd.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/sd.pdf</a></p> <p>Utenriksdepartementet (Ministry of Foreign Affairs)  <a href="http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/ud.pdf">http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2009/dokumenter/pdf/ud.pdf</a></p>
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