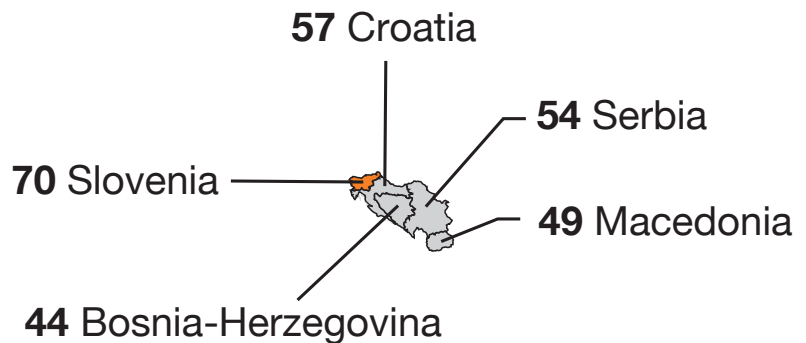
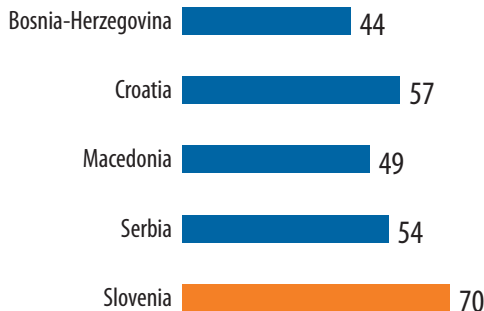




Overall score: **70** (Out of 100) Provides significant information to the public in its budget documents during the year.

How Does Slovenia Compare to Its Neighbors?



Key Findings

The scores for 92 questions from the Open Budget Survey (see text box) are used to compile objective scores and rankings of the relative transparency of each country's budget process. These scores constitute the Open Budget Index (OBI).

Slovenia's OBI 2010 score is 70 out of 100, which is well above the average score (42) for the 94 countries surveyed and the highest score in the Balkan region. Slovenia's score indicates that the government provides the public with significant information on the central government's budget and financial activities assessed by the Survey. While some deficiencies remain, the amount of information published is generally sufficient for citizens to assess how their government is managing public funds.

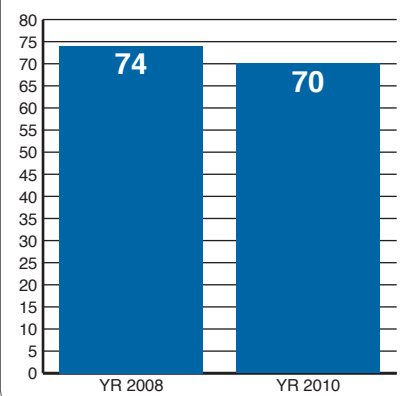
Slovenia's OBI score decreased slightly between 2008 and 2010.

Information in Public Budget Documents

Adequacy & Availability of Eight Key Budget Documents

Document	Level of Information Grade*	Publication Status
Pre-Budget Statement	E	**Not Produced
Executive's Budget Proposal	B	Published
Enacted Budget	A	Published
Citizens Budget	E	Not Produced
In-Year Reports	A	Published
Mid-Year Review	A	Published
Year-End Report	B	Published
Audit Report	A	Published

OBI Scores Over Two Surveys



\* Grades for the comprehensiveness and accessibility of the information provided in each document are calculated from the average scores received on a subset of questions from the Open Budget Survey related to each document. An average score between 0-20 (scant information) is graded as E; 21-40 (minimal) is graded as D; 41-60 (some) is graded as C; 61-80 (significant) is graded as B; and 81-100 (extensive) is graded as A.

\*\*Please refer to the section below for the Pre-Budget Statement

An **Executive Budget Proposal** is the government's most important policy instrument. It presents the ways the government plans to raise revenues and where these funds are allocated, thus transforming policy goals into action. In Slovenia, the Executive's Budget Proposal is fairly comprehensive. However, it lacks information that can help explain the relationship between the government's revenue and expenditure plans and its policy and macroeconomic goals. This information is important if the executive wishes to facilitate a broader debate about planned expenditures. The proposal also lacks information on outputs and outcomes. This information is important for those who are interested in monitoring the impact of the budget.

A **Pre-Budget Statement** sets forth the broad parameters that will define the government's forthcoming budget. The Open Budget Survey methodology states that the executive should make this document available to the public no less than one month prior to the introduction of the Executive's Budget Proposal, so that it allows for feedback before the proposal is released. However, in Slovenia, the Pre-Budget Statement is made available to the public at the same time as the Executive's Budget Proposal. Therefore, it is considered "Not Produced."

An **Enacted Budget** becomes a country's law and provides the baseline information for all budget analyses conducted during the budget year. In general terms, the Enacted Budget should provide data the public can use to assess the government's stated policy priorities and hold it to account. Slovenia publishes a comprehensive Enacted Budget.

A **Citizens Budget** is a nontechnical presentation of a government's budget that is intended to enable the public — including those who are not familiar with public finance — to understand a government's plans. Slovenia does not produce a Citizens Budget.

**In-Year Reports** provide a snapshot of the budget's effects during the budget year. They allow for comparisons with the Enacted Budget figures and thus can facilitate adjustments. Slovenia publishes comprehensive In-Year Reports.

A **Mid-Year Review** provides a comprehensive overview of the budget's effects at the midpoint of a budget year and discusses any changes in economic assumptions that affect approved budget policies. Information in this report allows the government, legislature, and the public to identify whether or not adjustments related to revenues, expenditures, or borrowing should be made for the remainder of the budget year. Slovenia publishes a comprehensive Mid-Year Review.

A **Year-End Report** compares the actual budget execution to the Enacted Budget. The Year-End Report can inform policymakers on tax policies, debt requirements, and major expenditure priorities, thus facilitating adjustments for upcoming budget years. Slovenia publishes a fairly comprehensive Year-End Report; however, information gaps still exist. It does not, for example, present information on extra-budgetary funds.

# OPEN BUDGET SURVEY 2010

## Slovenia

The International Budget Partnership's Open Budget Survey assesses the availability in each country assessed of eight key budget documents, as well as the comprehensiveness of the data contained in these documents. The Survey also examines the extent of effective oversight provided by legislatures and supreme audit institutions (SAI), as well as the opportunities available to the public to participate in national budget decision-making processes.

Research to complete this country's Open Budget Survey was undertaken by:

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An **Audit Report** is an evaluation of the government's accounts by the country's supreme audit institution (SAI). It reports whether the government has raised revenues and spent national revenue in line with the authorized budget, whether the government's bookkeeping is balanced and accurate, and whether there were problems in the management of public funds. Slovenia publishes a comprehensive Audit Report.

### *Public Participation and Institutions of Accountability*

An open budget system includes a strong legislature and SAI that provide effective budget oversight.

#### **Are oversight bodies effective in their budget role?**

Oversight Institution	Strength***
Legislature	Strong
SAI	Strong

\*\*\* Legislature and SAI strengths are calculated from the average scores received for a subset of questions from the Open Budget Survey. An average score between 0-33 is graded as weak, 34-66 as moderate, and 67-100 as strong.

According to the Open Budget Survey, budget oversight provided by Slovenia's legislature is strong.

According to the Open Budget Survey, budget oversight provided by Slovenia's SAI is strong.

## **Recommendations:**

#### **Slovenia should:**

- publish a Pre-Budget Statement in a timely manner;
- improve the comprehensiveness of the Executive's Budget Proposal and the Year-End Report; and
- produce a Citizens Budget.