

International Budget Project
OPEN BUDGET QUESTIONNAIRE

NORWAY

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Section One: The Availability of Budget Documents	4
Table 1. Budget Year of Documents Used in Completing the Questionnaire	5
Table 2. Internet Links for Key Budget Documents.....	6
Table 3. Distribution of Documents Related to the Executive’s Budget Proposal.....	10
Table 4. Distribution of the Enacted Budget and Other Reports	11
Section Two: The Executive’s Budget Proposal	12
Estimates for the Budget Year and Beyond.....	13
Estimates for Years Prior to the Budget Year.....	22
Comprehensiveness.....	31
The Budget Narrative & Performance Monitoring.....	38
Additional Key Information for Budget Analysis & Monitoring	43
Section Three: The Budget Process.....	49
Executive’s Formulation of the Budget	50
Legislative Approval of the Budget.....	54
Executive’s Implementation of the Budget.....	60
Executive's Year End Report and the Supreme Audit Institution.....	69

Section One: The Availability of Budget Documents

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

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

Budget Documents Used in Completing the Questionnaire	
<i>As explained in the guide to the questionnaire, documents from a variety of fiscal years are referred to throughout the questionnaire. Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
	Budget Year Used
Pre-Budget Statement	Not Available
Budget Summary	2005
Executive's Budget Proposal	2005
Supporting Budget Documents	2005
Citizen's Budget	Not Available
Enacted Budget	2005
In-Year Reports	2005
Mid-Year Report	2005
Year-End Report	2004
Audit Report	2004

Table 2. Internet Links for Key Budget Documents

Please provide the Internet link for the document, or indicate one of these three answers: “Not Produced,” “Produced but Not Available to the Public,” “Publicly Available, But Not on the Internet.”

Budget Document	Website
Pre-Budget Statement	Produced, but Not Available to the Public
Budget Summary	<p>Budget 2005: Key Magnitudes for the Norwegian Economy – Main Magnitudes of the State Budget – Rates of Taxes and other Charges (Budsjett 2005, nøkkeltall for norsk økonomi-hovedtall i statsbudsjettet - skatte og avgiftssatser): http://www.statsbudsjettet.dep.no/2005/dokumenter/pdf/lomme2005.pdf</p> <p>Key figures for the Norwegian Economy-Main figures for the fiscal budget – Rates of direct and indirect taxes. Available in English at http://www.statsbudsjettet.dep.no/2005/pdf/budget2005.pdf</p>
Executive's Budget Proposal	<p>The State Budget, Including Social Security Expenditure 2005 (Statsbudsjettet medregnet Folketrygden 2005 St.prp. nr. 1): http://www.statsbudsjettet.dep.no/2005/dokumenter/html/gulbok/gulbok/index.htm</p> <p>http://www.statsbudsjettet.dep.no/2005/dokumenter/pdf/gulbok.pdf</p>
Supporting Budget Documents	<p>National Budget (white paper discussing the economic and other macroeconomic assumptions, Nasjonalbudsjettet 2005): http://www.statsbudsjettet.dep.no/2005/dokumenter/pdf/stmeld.pdf</p> <p>Proposed Resolutions on matters of Taxation Customs Duties and Other Charges 2005 (Skatte-, avgifts- og tollvedtak 2005 St.prp. nr. 1) http://www.statsbudsjettet.dep.no/2005/dokumenter/html/skatteprp/skatteprp/index.htm</p> <p>Skatteopplegget 2005 Lovendringer Ot.prp. nr. 1 (Supporting Budget Document) <i>The taxation proposal for 2005 Including Changes in Tax Legislation 2005</i> Tax policy changes documents including the necessary legislation.</p> <p>Finansdepartementets fagproposisjon 2005 St.prp. nr. 1 (Supporting Budget Document) Budget Proposal from the Ministry of Finance 2005 Detailed budget document for the Ministry of Finance</p>

	<p>Fagdepartementenes proposisjoner 2005 St. prp. nr. 1 (Supporting Budget Documents) Budget Proposals from line Ministries 2005 Detailed budget documents for the other ministries. One document per ministry</p> <p>http://www.statsbudsjettet.dep.no/2005/dokumenter/html/skatteotp/skatteot/index.htm http://www.statsbudsjettet.dep.no/2005/dokumenter/html/finprp/stprp-fin/index.htm http://www.statsbudsjettet.dep.no/2005/fagprp.asp</p>
Citizens Budget	Not Produced
Enacted Budget	<p>The State Budget including Social Security Expenditure, enacted by the Storting 2004 (Statsbudsjettet medregnet folketrygden for 2005. Saldert budsjett vedtatt i Stortinget høsten 2004): http://www.stortinget.no/budved/2005/vedtatt_budsjett2005.pdf</p> <p>Enacted budget summary in English at: Enacted Budget Summary</p>
In-Year Reports	<p>Statsregnskapets inntekter og utgifter (Revenue and Expenditure of the State Accounts): http://www.ssb.no/emner/12/01/10/statsregn/arkiv/ http://www.ssb.no/english/monthly_bulletin/topic12.shtml</p>
Mid-Year Review	<p>Revidert nasjonalbudsjett 2005, Stortingsmelding nr. 2 (Revised National Budget 2005): http://www.statsbudsjettet.dep.no/2005_revidert/tekster/stm2/html/index.htm</p> <p>St.prp. nr. 65 (2004-2005) Tilleggsbevilgninger og omprioriteringer i statsbudsjettet medregnet folketrygden 2005 (Additional Appropriations and changes in priorities in the State Budget including social security expenditure 2005): http://www.statsbudsjettet.dep.no/2005_revidert/tekster/stprp/html/index.htm</p> <p>Om lov om endringer i skatte- og avgiftslovgivingen mv. Ot.prp. nr. 92 (2004-2005) (On changes in legislation for tax and other charges): http://www.statsbudsjettet.dep.no/2005_revidert/tekster/otprp/html/index.htm</p>
Year-End Report	<p>St.meld. nr. 3 (2005–2006) Statsrekneskapen medrekna folketrygda 2005 (The State Account including social security expenditure for 2005): http://odin.dep.no/fin/norsk/dok/regpubl/stmeld/006001-040042/dok-</p>

	bn.html
Audit Report	<p>Riksrevisjonen, Dokument nr 1: Riksrevisjonen legger fram 1: Ekstrakt av Norges Statsregnskap og regnskap for administrasjonen av Svalbard for budsjetterterminen 2004. 2. Resultatet av den årlige revisjon og kontroll for budsjetterterminen 2004, (Office of the Auditor General, Document No 1: The Auditor General presents: 1. Extract of the Norwegian State Account and accounts for the administration of Svalbard for the budget year 2004. 2. The result of the annual audit and control for the budget year 2004):</p> <p>http://www.riksrevisjonen.no/NR/rdonlyres/1EF99290-40EF-4BB3-B732-F1206E3A96D8/0/Dok_1_2005_2006.pdf</p>
Other Documents	http://odin.dep.no/odin/norsk/dok/budsjett/bud2005/bn.html
Relevant Ministries & Departments	<p>The Ministry of Finance (page for main budget portal):</p> <p>http://www.statsbudsjettet.dep.no</p> <p>Annual updates may be seen here:</p> <p>http://www.statsbudsjettet.dep.no/2005/</p> <p>Links to budget proposal for all ministries:</p> <p>http://www.statsbudsjettet.dep.no/2005/fagprp.asp</p> <p>Additional links:</p> <p>Ministry of Labor and Social Affairs</p> <p>Ministry of Children and Family Affairs</p> <p>Ministry of Finance</p> <p>Ministry of Fisheries and Coastal Affairs</p> <p>Ministry of Defence</p> <p>Ministry of Health and Care Services</p> <p>Ministry of Justice and the Police</p> <p>Budget for the Island of Svalbard</p> <p>Ministry of Local Government and Regional Development</p> <p>Ministry of Culture and Church Affairs</p> <p>Ministry of Agriculture and Food</p> <p>Ministry of the Environment</p> <p>Ministry of Modernisation</p> <p>Ministry of Trade and Industry</p> <p>Ministry of Petroleum and Energy</p> <p>Ministry of Transport and Communications</p> <p>Ministry of Education and Research</p> <p>Ministry of Foreign Affairs</p> <p>ODIN (the government's information portal, with some information found in English):</p> <p>http://odin.dep.no/odin/norsk/dok/budsjett/bud2005/bn.html</p> <p>The Central Bureau of Statistics (SSB) (provides regular reporting on accounts):</p> <p>http://www.ssb.no/emner/12/01/10/statsregn/arkiv/</p> <p>The Storting (parliamentary procedures and budget processes):</p>

	http://www.stortinget.no/budsjett/budsjett2005.html
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Table 3. Distribution of Documents Related to the Executive’s Budget Proposal

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

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

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

Table 4. Distribution of the Enacted Budget and Other Reports

DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS					
<i>For the following reports, place a “Yes” in the appropriate row below to indicate if the report is:</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes					
B. Produced for internal purposes, but not available to the public					
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
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	Yes	Yes	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 ⁺	Yes	Yes	Yes	Yes	Yes
8. Written in more than one language	Yes ¹	No	No	No	No
9. News conference is held to discuss release	Yes	Yes	Yes	No	Yes

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

¹ Summary of enacted budget available.

Section Two: The Executive's Budget Proposal

Notes on abbreviations:

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

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

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

The Executive’s Budget Proposal	
Estimates for the Budget Year and Beyond	
<p>1. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> a. All expenditures are classified by administrative unit. b. Expenditures are classified by administrative unit, but some small units are not shown separately. c. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. d. No expenditures classified by administrative unit are presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>The researcher marked this answer as “a”. The legal and formal requirement is to present by administrative unit, refer to all documents in Table 2.</p> <p>Peer Reviewer One Comment: A more appropriate response to this question would be “b” according to the Budget Guide, the detail of the administrative classification it is a question of judgment. There are a few cases where homogenous administrative units are subsumed under one administrative unit number.</p> <p>The Budget Guide referred to above is the official “budget guide” in Norwegian “budsjetveileder.” On the 26th May 2005 the Storting (parliament) passed a new set of appropriation regulations based on a proposal to the parliament (St.prp. nr. 48 (2004-2005), jf. Innst. S. nr. 187 (2004-2005). The new regulations came into force 1st January 2006 and replaced the previous regulations of 19th November 1959 with subsequent adjustments. The Budget Guide referred to is based on the new set of regulation and rules which the King and the Ministry of Finance have specified under the provisions of the appropriation regulations. See http://odin.dep.no/filarkiv/277989/Budsjetveileder-2006.pdf</p> <p>Peer Reviewer Two Comment: The appropriate response to this question is "a", as suggested by the respondent. Reviewer one's comment relates to the “budget guide,” an intended guide to the budget by the legislature, not the specific budget documents. Expenditures for all 18 departments can be found in the hyperlinks I have provided in table 2. Additional expenditures for smaller units can be found in http://www.statsbudsjettet.dep.no/2005/dokumenter/html/finprp/stprp-fin/kap7.htm. This table specifies the accounts for 2003, enacted 2004 budget, and the executive's proposal for 2005.</p> <p>IBP Comment: IBP editors chose answer “a” to maintain consistency of assumptions across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center; margin: 0 auto;">a</div>

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 and/or comment:

The researcher marked this answer as "c." Functional classification is difficult in particular as regards transfers (subsidies) to the (private) sector business sector but also as regards infrastructure investments and health expenditures. There are a number of reasons for this. One major challenge is the decentralized structure and three levels of government and intergovernmental transfers and the involvement of more than one level in any type of expenditure. The answer to the question of compatibility with international standards will depend on the level of aggregation. There may be compatibility at a higher level but not at lower levels.

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "b." Table 2 provides links to expenditures by Administrative units which again breaks the expenditures down by function. These functions are in some cases consistent with the IMF standards (table 6.2, GFS manual), but not in all cases. There are no separate tables to provide a breakdown consistent with the IMF standards, however.

IBP Comment: IBP editors chose answer "c" to maintain consistency of assumptions across countries.

c

<p>3. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ol style="list-style-type: none"> a. All expenditures are classified by economic classification, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification. d. No expenditures classified by economic classification are presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>The researcher marked this answer as “a.” Main budget documents are classified mainly by the economic grouping used in the national accounts and national budget (See for example table starting page 111 in Main Publication of St prp nr 1.)</p> <p>Peer Reviewer One Comment:</p> <p>Peer Reviewer Two Comment: A more appropriate response to this question would be “d.” I have not been able to locate a detailed account of economic classification anywhere in the main budget document which is in accordance with the IMF standards (table 6.1 GFS manual). The table starting at 111 in the main document contains breakdown by administrative unit and then by programs/function.</p> <p>IBP Comment: IBP editors chose answer “c” to maintain consistency of assumptions across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
<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"> a. Program-level data are presented for all expenditures. b. Program-level data are presented for at least two-thirds of, but not all, expenditures. c. Program-level data are presented, but for less than two-thirds of expenditures. d. No program-level data are presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Difficult to answer in the Norwegian context. The term “program” is not precisely defined in our context.</p> <p>Peer Reviewer One Comment:</p> <p>Peer Reviewer Two Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>5. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate expenditure are presented. b. No, multi-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> The issue in Norway now is how much state oil revenue and petroleum fund profits should be used in the budget. There is a broadly defined target for that. The petroleum fund is the accumulated surpluses of the state budget. A task force on multi-year budgeting suggested that three year budget projections be presented. The projections were presented for the first time in the executive's budget for 2005. A proposal on multi year binding budget decisions for certain budget items was turned down by the Storting.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The projections are provided in table 11.1, main document (st. prp. Nr 1.), p. 103.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>6. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <p>a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u></p> <p><u>The researcher marked this answer as "c."</u> Main budget documents. The multi year budget is presented by ministry vote and a few functional categories under each ministry.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate answer is "a". The projections are provided in table 11.1, main document (st. prp. Nr 1.), p. 103. The projections are presented for each administrative unit from 2006 until 2008.</p> <p><u>IBP Comment:</u> IBP editors chose answer "a" to maintain consistency of assumptions across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>7. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ul style="list-style-type: none"> 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). <p><u>Citation and/or comment:</u> National Budget. St Prp nr. 1.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>8. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ul style="list-style-type: none"> 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). <p><u>Citation and/or comment:</u></p> <p><u>The researcher marked this answer as “b.”</u> National Budget. St prp nr 1.</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” A very detailed list containing proposed changes in duties by 8 digit HS is annexed to the section of the executive’s proposal that deal with taxation.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.” Section 5 (main document) details a number of non-tax sources of revenue, including revenue from the oil industry, corporate dividends, etc.</p> <p><u>IBP Comment:</u> IBP editors chose answer “a” to maintain consistency of assumptions across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>9. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> Yes, multi-year estimates of aggregate revenue are presented. No, multi-year estimates of aggregate revenue are not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>The researcher marked this answer as "a." National Budget, St prp.1</p> <p>Peer Reviewer One Comment:</p> <p>Peer Reviewer Two Comment: A more appropriate response to this question would be "b." I have not found this information anywhere in the source cited by the researcher.</p> <p>IBP Comment: IBP editors chose answer "b" to maintain consistency of assumptions across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>10. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. Yes, multi-year estimates are presented, but only for some individual sources of revenue. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Reference above. The main budget document. The multi-year projection table in the executive's proposal does not include revenue elements, but expected development in revenue over the multi-year period is mentioned in the text.</p> <p>Peer Reviewer One Comment:</p> <p>Peer Reviewer Two Comment: I agree with "c", although I have only found forecasts of oil revenues (see supporting documentation at http://www.statsbudsjettet.dep.no/2005/dokumenter/html/tallene/kap2.htm)</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <p>a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget).</p> <p>b. Yes, the data reflect the outstanding debt at the end of the budget year.</p> <p>c. Yes, the data reflect the outstanding debt at the start of the budget year.</p> <p>d. No, data on the outstanding debt are not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> Local governments have debt obviously. Central government has a large surplus but has some nominal debt, ref web page above. The petroleum fund is discussed in National Budget. See also http://www.ssb.no/english/monthly_bulletin/sm12141e.shtml</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<div style="border: 1px solid black; padding: 5px; width: 30px; margin: auto;">a</div>
<p>12. Does the executive's budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>a. Yes, interest payments on the debt are presented.</p> <p>b. No, interest payments on the debt are not presented.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> Refer above. Main Document of St prp nr. 1 P 202 Table 1.1.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<div style="border: 1px solid black; padding: 5px; width: 30px; margin: auto;">a</div>

<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> <ol style="list-style-type: none"> Yes, extensive information related to the composition of government debt is presented. Yes, key additional information is presented, but some details are excluded. Yes, some additional information is presented, but it lacks important details. No, additional information related to the composition of government debt is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> It would probably be possible to get hold of the details if one asked the Ministry of the central bank but the details mentioned here are not considered to be all that relevant given the large overall surplus. The maturities etc are more to do with monetary policy than budgets.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> I agree largely with the assertion that questions 12 and 13 are somewhat less relevant since the budget is running a large surplus. However, coarse maturity classifications (certificates vs. bonds) and currency denomination can be found at http://www.ssb.no/english/monthly_bulletin/sm12141e.shtml although this is not actually part of the executive budget or its supporting documentation.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ol style="list-style-type: none"> Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details. No, information related to the macroeconomic forecast is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> National Budget. It is one of the main roles of the National Budget publication (St Meld. Nr 1) to present the macroeconomic forecast upon which the budget projections are based. See for example the summary of key figures in table 2.1.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>15. Does the executive’s budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ol style="list-style-type: none"> Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the impact of different macroeconomic assumptions on the budget is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The National Budget usually discusses this in some detail. It may vary from year to year what kinds of variables are included. The possibility of a fall in oil prices has been a standard item over the years. The same goes for too high salary increases.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The major source of randomness in the revenues is variations in the price of North Sea Oil. Table 2.6 (main document, p. 34) presents a sensitivity analysis of key quantities from a 10 NOK change in the price of oil (about 1.3 USD). This is hardly exhaustive. Moreover, a 10 NOK change in the price does accurately reflect the uncertainty in the price of oil (since the writing of this budget the price has increased about 300 NOK).</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>16. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <ol style="list-style-type: none"> Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the impact of policy proposals on expenditures is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Refer to the Main budget documents and National Budget. Se e.g. section 2.8 in the National Budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Section 2.8 presents impact of policy proposals on economic activity (GDP) – not expenditures. "A" still seems the most relevant, as much discussion is devoted to this throughout the document.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>17. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <ol style="list-style-type: none"> Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the impact of policy proposals on revenues is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Refer to the National Budget. See main chapter 4 page 85.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
Estimates for Years Prior to the Budget Year	
<p>18. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit for BY-1. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented for BY-1. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>The researcher marked this answer as “a.”</u> The main budget document St prp nr 1 gives BY-1 provisional figures. See e.g. all tables in Ch 3 p. 29 of main budget document.</p> <p><u>Peer Reviewer One Comment</u> A more appropriate response to this question would be “b”. According to the budget guide, the detail of the administrative classification it is a question of judgment. There are a few cases where homogenous administrative units are subsumed under one admin unit number</p> <p><u>Peer Reviewer Two Comment:</u> The most appropriate response is “a.” The reference is correct.</p> <p><u>IBP Comment:</u> IBP editors chose answer “a” to maintain consistency of assumptions across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>19. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function for BY-1. d. No expenditures classified by function are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Refer to Question 2 above.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<div style="border: 1px solid black; padding: 5px; width: 30px; margin: auto;">b</div>
<p>20. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification for BY-1. d. No expenditures classified by economic classification are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>The researcher marked this answer as “a.”</u> Main budget documents are classified mainly by the economic grouping used in the national accounts and national budget (See for example table starting page 111 in Main Publication of St prp nr 1.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.” See comments to questions 3.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain consistency of assumptions across countries.</p>	<div style="border: 1px solid black; padding: 5px; width: 30px; margin: auto;">d</div>

<p>21. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> 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). <p><u>Citation and/or comment:</u> See tables in Ch 3 of main doc in Stprp nr 1. Refer to earlier comment on program spending.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>22. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> 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). <p><u>Citation and/or comment:</u> In the Main budget documents St prp 1 usage differs. One uses projections for 2004 as well as budget figures and the first half of 2004.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The main supporting document, St. Melding 1 “Nasjonalbudsjettet” (the National Budget) contains updated accounts data.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>23. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year estimates of aggregate expenditure are presented. b. No, such prior-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> Main budget document St prp nr 1 presents summary tables back to 2002 in Annex but such prior year data are not presented in the main budget proposal table further back than B-1</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The supporting document, St. Meld. Nr 1 (nasjonalbudsjettet) presents this information, but the main document contains BY-1 only.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>24. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>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).</p> <p><u>Citation and/or comment:</u> Refer to the main budget document St prp nr 1 See table annex 1.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>25. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ul style="list-style-type: none"> 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). <p><u>Citation and/or comment:</u> See the main budget document, St prp nr 1 When BY-1 numbers are presented they normally build on projections based on ½ year data. In some cases just the ½ year data are presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ul style="list-style-type: none"> 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). <p><u>Citation and/or comment:</u> Refer to the main budget documents St prp nr 1.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>27. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> All tax revenues are identified individually for BY-1. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. No tax revenues are identified individually for BY-1. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>The researcher marked this answer as "b." National Budget Table 1.15 p169 gives such information Table 2.2 in the Main budget publication St Prp nr 1 identifies different sources of tax revenue by comparing ½ year figures for 2003 and 2004</p> <p>Peer Reviewer One Comment:</p> <p>Peer Reviewer Two Comment: A more appropriate response to this question would be "a." Table 1.15 clearly states tax revenue from income taxation, VAT, etc. for years BY-4 through BY-0.</p> <p>IBP Comment: IBP editors chose answer "a" to maintain consistency of assumptions across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>28. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> All non-tax revenues are identified individually for BY-1. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. No non-tax revenues are identified individually for BY-1. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>The researcher marked this answer as "b." The National Budget Table 1.15 p169 gives such information Table 2.2 in the Main budget publication St Prp nr 1 identifies different sources of tax revenue by comparing ½ year figures for 2003 and 2004.</p> <p>Peer Reviewer One Comment:</p> <p>Peer Reviewer Two Comment: A more appropriate response would be "a". See table 1.7, p. 14 main document.</p> <p>IBP Comment: IBP editors chose answer "a" to maintain consistency of assumptions across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>29. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> 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). <p><u>Citation and/or comment:</u> Refer to the National Budget and main budget publication St Prp nr 1.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>30. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year estimates of aggregate revenue are presented. b. No, such prior-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Refer to the National Budget and main budget publication St prp nr 1 (table 1.7).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>31. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue. d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Refer to the National Budget and main budget publication St prp nr 1 table 1.7.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>32. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ul style="list-style-type: none"> 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). <p><u>Citation and/or comment:</u> Refer to the National Budget and Main budget publication St Prp nr 1.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>33. Does the executive's budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. c. Yes, but only information on the level of debt is presented. d. No, information related to the government debt for BY-1 is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> There is very little borrowing since the central government maintains a very large overall surplus. See Citation and comment for question 34 below.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<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> <ul style="list-style-type: none"> 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 government debt are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The executive's budget proposal for 2005 (main budget publication) contains (in table 3.2) accounts data for interest and principal payments for the first half 2004. Account figures for 2003 are given in the budget proposal of the Ministry of Finance.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

Comprehensiveness	
<p>35. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on extra-budgetary funds is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The volume of extra budgetary funds is now low in Norway.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Extra-budgetary funds, as defined in the IBP guide, would include social security. The main budget deals explicitly with the social security in ch. 6.</p>	a
<p>36. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ul style="list-style-type: none"> 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). <p><u>Citation and/or comment:</u></p> <p><u>The researcher marked this answer as “b.”</u> The system is very complicated and difficult to present but very serious attempts are made. Main budget documents and a separate White Paper on local government financing make these attempts.</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question <i>might</i> be “a.” The transfers to public corporations are in principle on budget. Saying that some transfers are not included would require, at least, giving one example. The reviewer does not know of an example.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.” There are substantial transfers to the two branches of local government. A number of expenditures discussed in the main budget, including health care and lower level education, are in reality transfers to local governments. Such expenditures are mostly earmarked. There are also non-earmarked funds which may be less detailed.</p> <p><u>IBP Comment:</u> IBP editors chose answer “a” to maintain consistency of assumptions across countries.</p>	a

<p>37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ul style="list-style-type: none"> 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). <p><u>Citation and/or comment:</u></p> <p><u>The researcher marked the answer “b”.</u> Main budget documents and National Budget. Question 37 and 38 are linked. The main problem in Norway is public corporations where I feel that “A” for “extensive information” is not warranted.</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question <i>might</i> be “a.” The transfers to public corporation are in principle on budget. Saying that some transfers are not included should entail at least to give n example which I do not know of.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer “a” to maintain consistency of assumptions across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
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<p>38. Does the executive's budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ol style="list-style-type: none"> Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on quasi-fiscal activities is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>The researcher marked the answer “b”. Refer to the National Budget. I would not say that the information is “extensive” but the situation has improved a lot over the last 10 years or so. The problem relates mainly to ownership of limited companies and to some extent to export guarantees.</p> <p>Peer Reviewer One Comment:</p> <p>Peer Reviewer Two Comment: A more appropriate response to this question might be “d.” Quasi-fiscal activities in the form of below-market interest loans, guarantees and other state contingent claims are not specified as expenditures. However, the assessment made by the respondent in that these activities have subsumed in recent years would appear accurate.</p> <p>IBP Comment: IBP editors chose answer “b” to maintain consistency of assumptions across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ol style="list-style-type: none"> Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value. Yes, information is presented, highlighting key information, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on financial assets is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Peer Reviewer One Comment: The budget and accounts in Norway are run on the cash principle and assets within government proper are therefore in principle not included. Exceptions are found within state activities in the oil sector.</p> <p>Peer Reviewer Two Comment: The appropriate response to this question could be “c.” Table 3.10, nasjonalbudsjettet, gives a basic overview of asset holdings in the Petroleum Fund. The table gives percentages of bonds/stocks and percentages held across European, American, and Asian securities. Aggregate market values are presented.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, a discussion of their purpose, and (where possible) an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on non-financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>The researcher marked the answer “c”.</u> See comment on question 39.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> An appropriate answer could be “d.” I have not located any mention of non-financial assets. This includes non-listed partly of fully government owned corporations.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain consistency of assumptions across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>41. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on expenditure arrears is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>The researcher marked this answer as “e”.</u> Main budget documents. This is considered a small problem in Norway.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “e.” Yes, this is not a problem and the answer should be “e” in accordance with the IBP Guide.</p> <p><u>IBP Comment:</u> IBP editors chose answer “e” to maintain consistency of assumptions across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">e</div>

<p>42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ol style="list-style-type: none"> Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on contingent liabilities is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Refer to the National Budget table 1.5 and box 1.5. The main budget publication 7.2 p. 84. This used to be an important issue in Norway but is now less of a problem. Loan guarantees was a big issue in Norway 10-20 years ago. Pension liabilities due for payment this year or the next is no problem. Future liabilities represent a challenge. I would say that the public information on this issue corresponds exactly with a “b” in your questionnaire. It is not clear <i>why</i> this is the case.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ol style="list-style-type: none"> Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key future liabilities, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on future liabilities is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Refer to the National Budget table 1.5 and box 1.5. The main budget publication 7.2 p. 84. The National Budget usually discuss the pension liabilities, but the depth of the discussion varies somewhat from year to year. What is missing is a clearer recognition of the consequences of not doing anything about the growth in early retirement through disability pensions. Also future liabilities linked to some of the medical programs such as medicines for the chronically ill etc.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> I cannot find table 1.5 and “box” 1.5. Moreover, 7.2, p.84 discusses liabilities in the form of loan guarantees etc., but not pension liabilities.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<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"> All sources of donor assistance are identified individually. At least two-thirds of, but not all, sources of donor assistance, are identified individually. Less than two-thirds of sources of donor assistance are identified individually. No sources of donor assistance are identified individually. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Not relevant for Norway because the country receives no donor assistance.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">e</div>
<p>45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ol style="list-style-type: none"> Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on tax expenditures is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>The researcher marked this answer as “c.”</u> In general, e.g. the main budget publication StPrp nr 1 the principle adopted in Norwegian public budgeting is the “gross” principle that entails that tax revenue is entered gross with a deduction showing the total of tax expenditure. Some exceptions are however granted.</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “b.”</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.” I cannot find a single example of this being documented. At the same time, significant tax breaks are given to 1) the agricultural sector, 2) certain counties (fylker), and fisheries. Certain foods are exempt or have significantly less sales tax. Nowhere in the document are these breaks classified as expenditures.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain consistency of assumptions across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?</p> <ol style="list-style-type: none"> All earmarked revenues are identified individually. At least two-thirds of, but not all, earmarked revenues are identified individually. Less than two-thirds of earmarked revenues are identified individually. No earmarked revenues are identified individually. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>The researcher marked this answer as “c.” Refer to main Budget documents. The use of earmarked revenues is relatively low but there are some exceptions in the area of municipal finance.</p> <p>Peer Reviewer One Comment:</p> <p>Peer Reviewer Two Comment: The appropriate response to this question could be either “e” or “a.” The budget does not earmark revenues, except for social security. A separate tax, “folketrygdavgift”, is collected from all taxpayers and earmarked the social security fund.</p> <p>IBP Comment: IBP editors chose answer “e” to maintain consistency of assumptions across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">e</div>
<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ol style="list-style-type: none"> One percent or less of expenditure is dedicated to secret items. Three percent or less, but more than one percent, of expenditure is dedicated to secret items. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Difficult to find out precisely. I am told that it is included in the central police and defense budget. The people I talked to in Min of Finance all felt that “less than 1 percent” was more appropriate.</p> <p>Peer Reviewer One Comment:</p> <p>Peer Reviewer Two Comment: Table p. 148 specifies 691 m to military intelligence. No specifics about the civil intelligence service (“politiets sikkerhetstjeneste”) is provided.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

The Budget Narrative & Performance Monitoring	
<p>48. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government's stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the link between major policy goals and the budget, 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 is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Refer to the main budget documents St Prp. Nr. 1 see e.g. chapters 3 and 6.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<div style="border: 1px solid black; padding: 5px; width: 30px; margin: auto;">b</div>

<p>49. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> 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). <p><u>Citation and/or comment:</u></p> <p><u>The researcher marked this answer as “c.”</u> The National Budget is by tradition non-committed as regards the medium term framework. This is major weakness in my view and one that deserves a “C”. However, the Main budget publication St Prp nr 1 2004-2005 contains a Chapter 11 which contains an analysis of multi-year budget effects, so a ”B” may be warranted.</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “b.” given Ch 11 of the main budget publication.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.” Multi-year policy implications are detailed in Ch. 11, p. 103. In addition, model simulations highlighting the effects on key aggregates are presented in St. Meld. 1 (nasjonalbudjettet), ch. 3.</p> <p><u>IBP Comment:</u> IBP editors chose answer “b” to maintain consistency of assumptions across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
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<p>50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ol style="list-style-type: none"> Non-financial data are presented for all programs. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. Non-financial data are presented for programs representing less than two-thirds of expenditure. No non-financial data are presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>The researcher marked the answer as “b.” All Main Budget documents contain such data but they are very often “politically biased”. The data are also sometimes missing altogether.</p> <p>Peer Reviewer One Comment:</p> <p>Peer Reviewer Two Comment: A more appropriate response to this question would be “d.” I do not know if dependents are covered in the government’s pension program, and there is no such information in the budget.</p> <p>IBP Comment: IBP editors chose answer “b” to maintain consistency of assumptions across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ol style="list-style-type: none"> The non-financial data are very useful for assessing program performance. The non-financial data are mostly useful for assessing program performance. The non-financial data are somewhat useful for assessing program performance. No non-financial data are provided or they are not useful for assessing program performance. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>The researcher marked this answer as “c.” Refer to main budget documents.</p> <p>Peer Reviewer One Comment:</p> <p>Peer Reviewer Two Comment: A more appropriate response to this question would be “d.” Very little non-financial data is presented (some information including number of government employees in different branches is given in appendix), but the data do not pertain to performance of particular programs. See also comment at end of document.</p> <p>IBP Comment: IBP editors chose answer “c” to maintain consistency of assumptions across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>52. Does the executive’s budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ol style="list-style-type: none"> a. Performance indicators are presented for all programs. b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. c. Performance indicators are presented for programs representing less than two-thirds of expenditures. d. No performance indicators are presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>The researcher marked the answer as “b.”</u> The main budget documents shall contain such indicators but do not always actually. Some of the indicators are also often very difficult to measure.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.” See comment to Q. 51.</p> <p><u>IBP Comment:</u> IBP editors chose answer “b” to maintain consistency of assumptions across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ol style="list-style-type: none"> a. All performance indicators are well designed. b. Most performance indicators are well designed. c. Some performance indicators are well designed, but most are not. d. No programs have performance indicators, or they are not well designed. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>The researcher marked the answer as “b.”</u> Main budget documents – The indicator use is too often non-committal.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.” See comment to Q. 51.</p> <p><u>IBP Comment:</u> IBP editors chose answer “c” to maintain consistency of assumptions across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>54. Are performance indicators used in conjunction with performance targets presented in the executive's budget or any supporting budget documentation?</p> <ol style="list-style-type: none"> All performance indicators are used in conjunction with performance targets. Most performance indicators are used in conjunction with performance targets. Some performance indicators are used in conjunction with performance targets, but most are not. No performance indicators are used in conjunction with performance targets. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>The researcher chose the answer "c."</u> See above.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d." See comment to Q. 51.</p> <p><u>IBP Comment:</u> IBP editors chose answer "c" to maintain consistency of assumptions across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<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> <ol style="list-style-type: none"> Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on policies intended to alleviate poverty is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> There is quite a bit of focus on this issue but the actual budgetary follow-up is quite weak. The poverty problem is very limited in Norway but there is quite a bit of rhetoric and very little actual detail or analysis in the budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> While poverty is not an issue by international standards, extensive discussion is provided. In particular section 2.9, p. 24, is entirely devoted to policies to prevent poverty and substance abuse.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

Additional Key Information for Budget Analysis & Monitoring	
<i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive.</i>	
<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources?</p> <ul style="list-style-type: none"> a. Yes, extensive information on tax rates and fee schedules is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Refer to the National Budget Table 4.2.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ul style="list-style-type: none"> a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. b. Yes, an analysis is presented; highlighting key aspects of the distribution, but some details are excluded. c. Yes, some analysis is presented, but it lacks important details. d. No analysis on the distribution of the tax burden is presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Refer to the National Budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> There is no analysis of the tax contribution across the percentiles of the income distribution presented in the budget or its supporting documents. The Statistics Bureau will probably be able to provide this information.</p>	b

<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ol style="list-style-type: none"> Yes, extensive information on conditions associated with IFI assistance is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on conditions associated with IFI assistance is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> No assistance received. The article IV report from the IMF is published as are the various ROSC reports.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">e</div>
<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ol style="list-style-type: none"> Yes, extensive information on conditions associated with donor country assistance is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on conditions associated with donor country assistance is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See above. Norway has not received anything since the Marshall plan in the late 40ies. Then there were a lot of secret conditions from the Americans.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">e</div>
<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ol style="list-style-type: none"> Yes, it provides a summary that is very informative. Yes, it provides a summary that is somewhat informative. Yes, but the summary is not very informative. No, it does not provide a summary. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Refer to the National Budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The summary is not very detailed (see link to English version in table 2).</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>61. Does the executive publish a “citizen’s budget” or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <ul style="list-style-type: none"> a. Yes, it publishes a citizen’s budget that is very informative. b. Yes, it publishes a citizen’s budget that is somewhat informative. c. Yes, but the citizen’s budget is not very informative. d. No, it does not publish a citizen’s budget. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>The researcher marked this answer as “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> National budget Press release. A number of web pages give non technical information about the budget. There is however no official public document with the title “peoples budget” or the like. This is presumably due to the fact that Norway is a very transparent society with a high internet frequency and with a very highly educated population which obviates the need for something like a peoples budget.</p> <p><u>Peer Reviewer Two Comment:</u> The appropriate answer would be “d.”</p> <p><u>IBP Comment:</u> The National budget press release is not considered a citizen’s budget for the purposes of answering this question.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ul style="list-style-type: none"> a. Yes, thorough definitions of budget terms are provided. b. Yes, definitions are provided, but some details are excluded. c. Yes, some definitions are provided, but it lacks important details. d. No, definitions are not provided. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The web site "Budsjettet 2005. Budsjettet fra A til Å" http://www.statsbudsjettet.dep.no/2005/ordliste.asp contains an extensive glossary.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>63. Does the executive make available to the public a summary of the budget process?</p> <ul style="list-style-type: none"> a. Yes, it includes a summary of the budget process that is very informative. b. Yes, it includes a summary of the budget process that is somewhat informative. c. Yes, but the summary of the budget process is not very informative. d. No, it does not include a summary of the budget process. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Budsjettarbeidet i Stortinget, Historisk bakgrunn, Statsbudsjettet” on the web site of the Storting (parliament) http://www.stortinget.no/om_stortinget/budsjettbehandling.html gives an extensive presentation of such information.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>64. Do citizens have the right in law to access government information, including budget information?</p> <ul style="list-style-type: none"> a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information. c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information. d. No, the right to access government information has not been codified into law, or this right does not include access to budget information. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The law is called Offentlighetsloven (Lov om offentlighet i forvaltningen av 19. juni 1970 nr 69) Unofficial translation: Law on right to information in public service, June 19, 1970.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

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

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

a

Citation and/or comment:

The researcher marked this answer as “c.” Very difficult question to assess – depends on the definition of “highly disaggregated.”

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be “a.” The main budget document allocates funds to counties (“fylker”) and smaller regional governments (“fylkeskommuner”) and these transfers is the main revenue source for these two local branches of government. The “fylkeskommune” is responsible for high schools, and most noticeably public health care including hospitals. Budgets and account statements which detail the expenditures for both local branches of government is readily available. This will include disaggregated data for at unit levels such as per hospital, or per school.

IBP Comment: IBP editors chose answer “a” to maintain consistency of assumptions across countries.

66. 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 and/or comment: Refer to the National Budget Annex 1 and the Main budget publication St Prp nr 1 se e.g. table 3.1.

Peer Reviewer One Comment:

Peer Reviewer Two Comment: Table 3.1, p. 222 in the appendix to the main document provides disaggregated information about number of employees in different programs. I am unable to verify whether "b" or "c" is the most relevant answers.

b

Section Three: The Budget Process

The Budget Process	
Executive's Formulation of the Budget	
<p>67. How far in advance of the release of the budget is the day of its release known?</p> <ul style="list-style-type: none"> a. The release date is set in permanent law. b. The executive announces the release date at least two months in advance. c. The executive announces the release date less than two months but more than two weeks in advance. d. The executive announces the release date two weeks or less before the release, or makes no announcement. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Opening of Parliament in October in the Constitution. Budget must be presented less than 6 days after opening. This is adhered to in practice.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>68. Does the executive release to the public its timetable for its budget preparation process?</p> <ul style="list-style-type: none"> 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><u>Citation and/or comment:</u> On the Ministry of Finance website the budget process dates are presented not precisely but with a fair idea of what time of year each process takes place.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>69. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ul style="list-style-type: none"> 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><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> I know of no examples when which the budget has not been released on time.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>70. 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"> a. Yes, the executive holds extensive consultations with a wide range of legislators. b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded. c. Yes, the executive holds very limited consultations, involving only a few members of the legislature. d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The Parliamentary base for the government is important, but some members of the opposition are often excluded from such consultation.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>71. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> a. Yes, the executive holds extensive consultations with a wide range of constituencies. b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded. c. Yes, the executive holds very limited consultations, involving only a few constituencies. d. No, the executive does not typically consult with the public as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>72. When does the executive release a pre-budget statement to the public?</p> <ul style="list-style-type: none"> a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year. b. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year. c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. d. The executive does not release a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer One Comment:</u> The common translation of the Norwegian term “Nasjonalbudsjett,” is “National Budget.” However, this term is slightly misleading as the Nasjonalbudsjett document discusses the <i>national economy as a whole</i>. It most closely resembles the requirements for a pre-budget statement contained in the <i>OECD Best Practices for Budget Transparency</i>. However, it is issued at the same time as the executive’s budget proposal rather than in advance of the proposal.</p> <p><u>Peer Reviewer Two Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>73. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented; highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<div style="border: 1px solid black; padding: 5px; width: 30px; margin: auto;">d</div>
<p>74. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<div style="border: 1px solid black; padding: 5px; width: 30px; margin: auto;">d</div>

Legislative Approval of the Budget	
<p>75. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ul style="list-style-type: none"> a. The legislature receives the budget at least three months before the start of the budget year. b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. c. The legislature receives the budget less than six weeks before the start of the budget year. d. The legislature does not receive the budget before the start of the budget year. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Beginning of October so it is very close to three months.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

76. 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).

a

Citation and/or comment:

The researcher marked this answer as “d.” All communication goes through the minister.

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be “a.” When the executive's budget is made public a wider range of organizations, including local governments, charities, labor organizations, etc., will be able submit written comments (“hørings-uttalelse”). These comments are subsequently discussed, to whatever extent possible, in the legislative committees. The committees will also invite organizations affected by the budget to give verbal testimony. For example contains an account of the Norwegian Student Union's meeting with the finance committee.

The hearings pertain to the overall macroeconomic and fiscal policies, as well as specific program expenditures.

IBP Comment: IBP editors chose answer “a” to maintain consistency of assumptions across countries.

<p>77. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ul style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard. c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>The researcher marked this answer as “d” The legislative committees do arrange hearings with ministry officials as well as interest organizations and affected parties. (The budget guide 2.3.4.3) http://odin.dep.no/filarkiv/277989/Budsjettveileder-2006.pdf</p> <p>Peer Reviewer One Comment: A more appropriate response to this question would be “b.” based on the argument that hearings take place although one might not call these hearings “extensive” even if the Storting web pages says there is a large number of them.</p> <p>Peer Reviewer Two Comment: A more appropriate response to this question would be “a.” See my comment to Q. 76.</p> <p>IBP Comment: IBP editors chose answer “a” to maintain consistency of assumptions across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
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<p>78. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ol style="list-style-type: none"> Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. Yes, a limited number of hearings are held in which testimony from the public is heard. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>The researcher marked this answer as “c.”</u> Ref comment on question 77 above</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “b.” based on the argument that hearings take place and that one might not call these hearings “extensive”</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.” See my comment to Q. 76.</p> <p><u>IBP Comment:</u> IBP editors chose answer “b” to maintain consistency of assumptions across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>79. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ol style="list-style-type: none"> Yes, the committees release very informative reports, which include all written testimony presented at the hearings. Yes, the committees release reports, but some details are excluded. Yes, the committees release reports, but they are not very informative. No, the committees do not release reports or do not hold public hearings. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>80. Does the executive present more details or provide a better explanation of any budget proposal, if members of the legislature (including from minority parties) request such information?</p> <ul style="list-style-type: none"> a. The executive responds to such legislative requests, and it generally provides an appropriate and timely response. b. The executive responds to such legislative requests, but its responses are sometimes not appropriate or timely. c. The executive responds to such legislative requests, but its responses are typically not appropriate or timely. d. The executive responds selectively or ignores such legislative requests. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Extensive system of questions and answers prior to approval of budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>81. Is the legislature (or the appropriate legislative committee) given information for the budget year on the spending of secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> a. Yes, the legislature is provided extensive information on all spending on secret items. b. Yes, the legislature is provided information on spending on secret items, but some details are excluded. c. Yes, the legislature is provided some information on spending on secret items, but it lacks important details. d. No, the legislature is provided no information on secret items. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> This question is difficult to respond to.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Military intelligence is specified separately and thus public.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>82. Does the legislature have authority to amend the budget presented by the executive?</p> <ul style="list-style-type: none"> a. Yes, the legislature has unlimited authority to amend the budget. b. Yes, the legislature has authority to amend the budget, with some limitations. c. Yes, the legislature has authority to amend the budget, but its authority is very limited. d. No, the legislature does not have any authority to amend the budget. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The parliament has unlimited power to amend the budget from the constitution and the 1928 law on budget process. (Bevilgningsreglementet)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>83. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ul style="list-style-type: none"> 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. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The complete set of budget documents will contain a lot of detail but the Storting now vote on larger allocations, since it became rather cumbersome to vote on many single “votes”.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

Executive's Implementation of the Budget	
<p>84. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> In-year reports on actual expenditure are released at least every month. In-year reports on actual expenditure are released at least every quarter. In-year reports on actual expenditure are released at least semi-annually. In-year reports on actual expenditure are not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The Parliament can obviously ask for such reports at any time in the budget year but rarely do that. Ministers have a full parliamentary responsibility and expenditure above budget must be corrected immediately. Statistics Norway publishes quarterly figures on expenditure which is published.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Statistics Norway (www.ssb.no) produces quarterly estimates of total expenditures, revenues, and expenditures by administrative units (see http://www.ssb.no/emner/12/01/10/statsregn/tab-02.html). Strictly speaking these are not released by the executive branch, however, “b” would still appear most relevant.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>85. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> Yes, in-year reports cover all expenditures. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. Yes, in-year reports cover less than two-thirds of expenditures. No in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See above.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>86. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ol style="list-style-type: none"> Yes, comparisons are made for all expenditures. Yes, comparisons are made for at least two-thirds, but not all, of expenditures. Yes, but comparisons are made for less than two-thirds of expenditures. No, comparisons are not made, or no in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>The researcher marked this answer as “a.” See above.</p> <p>Peer Reviewer One Comment:</p> <p>Peer Reviewer Two Comment: A more appropriate response to this question would be “d.” The reference given (http://www.ssb.no/emner/12/01/10/statsregn/tab-02.html) does not present the enacted budget numbers.</p> <p>IBP Comment: IBP editors chose answer “d” to maintain consistency of assumptions across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>87. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ol style="list-style-type: none"> In-year reports on actual revenue collections by source of revenue are released at least every month. In-year reports on actual revenue collections are released at least every quarter. In-year reports on actual revenue collections are released at least semi-annually. In-year reports on actual revenue collections by source of revenue are not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The statistics office does this in Norway. (Statistics Norway: www.ssb.no)</p> <p>Peer Reviewer One Comment:</p> <p>Peer Reviewer Two Comment: The reference is http://www.ssb.no/emner/12/01/10/statsregn/tab-01.html .</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>88. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ul style="list-style-type: none"> a. In-year reports cover the actual revenue collections of all sources of revenue. b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. d. In-year reports on actual revenue collections are not released to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>The researcher marked this answer as “b.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.” http://www.ssb.no/emner/12/01/10/statsregn/tab-01.html covers all revenue sources.</p> <p><u>IBP Comment:</u> IBP editors chose answer “a” to maintain consistency of assumptions across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>89. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> a. Yes, comparisons are made for all revenue sources. b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources. c. Yes, but comparisons are made for less than two-thirds of revenue sources. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Comparing tax revenue data with budget is a very difficult job for a number of reasons. The data to do it are, however, available.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>90. Does the executive release to the public in-year reports on actual borrowing?</p> <ul style="list-style-type: none"> a. Yes, in-year reports on actual borrowing are released at least every month. b. Yes, in-year reports on actual borrowing are released at least every quarter. c. Yes, in-year reports on actual borrowing are released at least semi-annually. d. No, in-year reports on actual borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Borrowing is very limited if any.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> See reference in Q. 91.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>91. 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> <ul style="list-style-type: none"> a. Yes, extensive information related to the composition of government debt is presented. b. Yes, key additional information is presented, but some details are excluded. c. Yes, some additional information is presented, but it lacks important details. d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>The researcher marked this answer as “c.”</u> The petroleum fund is reported on in the Revised National Budget in May.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “b.” http://www.ssb.no/emner/09/04/brutgjeld/tab-2006-06-22-01.html contains information about government debt organized by two maturity classes (long/short), but no information about currency denomination. The lack of detail is hardly of major importance because the overall size of the debt ranges from 1.5 to 2.1 Billion NOK – about 1% of the petroleum fund.</p> <p><u>IBP Comment:</u> IBP editors chose answer “b” to maintain consistency of assumptions across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>92. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ol style="list-style-type: none"> Reports are released 1 month or less after the end of the period. Reports are released 2 months or less (but more than 1 month) after the end of the period. Reports are released more than 2 months after the end of the period. In-year reports are not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Reference the discussion on the Revised National Budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Quarter 1, 2006 was released on June, 22, 2006 – more than three months after the end of the quarter.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>93. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ol style="list-style-type: none"> Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget. Yes, the mid-year review includes a discussion of the economy, but it lacks some details. Yes, the mid-year review includes a discussion of the economy, but it lacks important details. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The Revised National Budget is a regular publication (white paper) along with a budget bill.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>94. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See above.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>95. What is the most detail provided in the mid-year review for expenditures?</p> <ul style="list-style-type: none"> a. The mid-year review includes program-level detail for expenditures. b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). c. The mid-year review includes only departmental totals (or functional totals). d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See above.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>96. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See above.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> There is an extensive discussion of this section 5, p. 14, main document.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>97. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain level, as specified in law or regulation)?</p> <ul style="list-style-type: none"> a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units. b. Yes, the executive advises the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment. c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented. d. No, the executive shifts funds between administrative units without seeking input from the legislature. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Refer to budget regulations www.statsbudsjettet.no.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>98. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ol style="list-style-type: none"> 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). <p><u>Citation and/or comment:</u></p> <p><u>The researcher marked this answer as “b.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.” I know of no such instances, and there are no examples given.</p> <p><u>IBP Comment:</u> IBP editors chose answer “a” to maintain consistency of assumptions across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>99. When does the legislature typically approve supplemental budgets?</p> <ol style="list-style-type: none"> a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). 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). c. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> In later year the Ministry of Finance has managed to keep only the mid-year revision for supplementary budgets. Parliament can in principle supplement the budget at any point in time through the year.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>100. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ol style="list-style-type: none"> a. Supplemental budgets are generally equal to 2 percent or less of the original budget. b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget. c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget. d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Supplemental funds for 2005 amounted to -6.137 Billion which is less than 2% of the total budget of 631 Billion. See http://www.statsbudsjettet.dep.no/2005_revidert/tekster/stprp/html/kap01.htm tables 1.1 and 1.2.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>101. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ol style="list-style-type: none"> a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget. b. Expenditures are approved after the funds are expended, but before the end of the fiscal year. c. Expenditures are approved after the end of the fiscal year, for example in the next budget. d. Such expenditure takes place without legislative approval. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

Executive's Year End Report and the Supreme Audit Institution	
<p>102. How long after the end of the budget year does the executive release to the public a year-end report or another document that discusses the budget's actual outcome for the year?</p> <ul style="list-style-type: none"> a. Reports are released six months or less after the end of the fiscal year. b. Reports are released 12 months or less (but more than six months) after the end of the fiscal year. c. Reports are released more than 12 months after the end of the fiscal year. d. The executive does not release a year-end report. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Refer to state accounts.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The year-end report can be found at http://odin.dep.no/fin/norsk/dok/regpubl/stmeld/006001-040042/dok-bn.html.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>103. In the year-end report, or another document released to the public by the executive (please specify below), have the data on the actual outcomes been audited?</p> <ul style="list-style-type: none"> a. Yes, all data on actual outcomes have been audited. b. At least two-thirds, but not all, of the data on actual outcomes have been audited. c. Less than two-thirds of the data on actual outcomes have been audited. d. None of the data on actual outcomes has been audited, or a year-end report is not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See above.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The year-end report is released in April, while the audit report is released in November.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>104. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>The researcher marked this answer as “b.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response would be “a.” The year end report contains a detailed narrative of the sources of differences between the enacted budget and the accounts. Quantitative estimates are also presented with some detail at the program level, however, less detailed than for the executive's budget proposal. The correct citation here is the year end report, not the revised national budget.</p> <p><u>IBP Comment:</u> IBP editors chose answer “a” to maintain consistency of assumptions across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>105. 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, or another document released to the public by the executive (please specify below)?</p> <ol style="list-style-type: none"> The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases). The explanation focuses on a higher level of aggregation than departmental totals (or functional totals), No explanation of the differences is provided, or such a report is not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> State accounts.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Again the reference should be the year-end report.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>106. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>The researcher marked this answer as “b.” State accounts and both National Budgets.</p> <p>Peer Reviewer One Comment:</p> <p>Peer Reviewer Two Comment: A more appropriate response to this question would be “a.” The year end report table 1.2, p. 10 specifies the various revenue sources and compares them to the enacted budget along with BY-1 accounts data. A narrative is found on the same page.</p> <p>IBP Comment: IBP editors chose answer “a” to maintain consistency of assumptions across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>107. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Refer to the Revised National Budget in May the following year.</p> <p>Peer Reviewer One Comment:</p> <p>Peer Reviewer Two Comment: The year end report is does not discuss other macroeconomic quantities than those associated with government accounts.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>108. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Refer to the Revised National Budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> I have not found non-financial data.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>109. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original performance indicators and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> This is done for each expenditure category and by ministry in the budget documentation presented in October.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> An appropriate response to this question could be either alternatives. ‘Performance indicators’ is a rather vague term, and the year end report does discuss the fulfillment of some specific policy goals. On the other hand, it does not provide a performance assessment of quantities an empirical macro-economist would find most important.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>110. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted level of funds intended to benefit directly the country’s most impoverished populations and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> “D” is correct. There is no such information in the year end report.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>111. Does the year-end report, or another document released to the public by the executive (please specify below), present the actual outcome for extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key issues, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information is not presented on extra-budgetary funds, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Refer to the National Budget. Excluded details include local government NTR, some public corporations such as toll road companies etc.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The appropriate response to this question is “c.” The year end report discusses extra-budgetary funds in a narrative fashion.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>112. How long after the end of the fiscal year are the final expenditures of national departments audited and (except for secret programs) released to the public?</p> <ol style="list-style-type: none"> Final audited accounts are released to the public six months or less after the end of the fiscal year. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> On AUDIT: See webpage below: http://www.lovddata.no/all/nl-20040507-021.html</p> <p>This is the new “Lov om Riksrevisjonen” or “Law on the Supreme Audit Institution” which was passed in 2004. The last law was from 1918.</p> <p>Regarding Q112.The date was 22.11.05 for 2004 budget year. See http://www.riksrevisjonen.no/Revisjonsresultater/Dokumentbase_Dok_1_2005_2006.htm.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>113. Two years after the completion of a fiscal year, what percentage of expenditure has been audited and (except for secret programs) the reports released to the public?</p> <ol style="list-style-type: none"> All expenditures have been audited and the reports released to the public. Expenditures representing at least two-thirds of, but not all, expenditure have been audited. Expenditure representing less than two-thirds of expenditure have been audited. No expenditures have been audited, or the reports have not been released to the public. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>The researcher marked the answer as “b.”</u> www.riksrevisjonen.no This assessment is difficult to make. Would require a thorough and detailed study. The document shown in Q112 says that the 2004 audit encompassed 274 accounts of which 23 had significant remarks for follow up.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.” All expenditures have been audited by the time the report is released in November.</p> <p><u>IBP Comment:</u> IBP editors chose answer “a” to maintain consistency of assumptions across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>114. Do year-end audit reports of departmental expenditure that are released to the public include an executive summary?</p> <ul style="list-style-type: none"> a. All of these audit reports include an executive summary. b. Most of these reports include an executive summary. c. Some of these reports include an executive summary. d. None of these audit reports include an executive summary, or such reports are not released to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<div style="border: 1px solid black; padding: 5px; width: 30px; margin: auto;">a</div>
<p>115. 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> <ul style="list-style-type: none"> a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before they are removed. b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature. c. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Can only be removed by the Storting, ref law.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<div style="border: 1px solid black; padding: 5px; width: 30px; margin: auto;">a</div>

<p>116. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, the SAI releases to the public audits of all extra-budgetary funds. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>The researcher marked this answer as “b.” Yes they audit state owned companies.</p> <p>Peer Reviewer One Comment:</p> <p>Peer Reviewer Two Comment: A more appropriate response to this question would be “a.” The main extra budgetary post is social security (folketrygden). Statens pensjonskasse, which administrate social security is audited along with other government entities.</p> <p>IBP Comment: IBP editors chose answer “a” to maintain consistency of assumptions across countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>117. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have discretion in law to undertake those audits it may wish to?</p> <ol style="list-style-type: none"> The SAI has full discretion to decide which audits it wishes to undertake. The SAI has significant discretion, but faces some limitations. The SAI has some discretion, but faces considerable limitations. The SAI has no discretion to decide which audits it wishes to undertake. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Ref the 2004 law.</p> <p>Peer Reviewer One Comment:</p> <p>Peer Reviewer Two Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>118. Who determines the budget of the Supreme Audit Institution?</p> <ol style="list-style-type: none"> The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The Parliament.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>119. Does a committee of the legislature view and scrutinize the audit reports?</p> <ol style="list-style-type: none"> Yes, all audit reports are scrutinized. Yes, most audit reports are scrutinized. Yes, some audit reports are scrutinized. No, audit reports are not scrutinized. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Yes the “control committee” – “Kontrollkomiteen.”</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>120. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?</p> <ol style="list-style-type: none"> Yes, the executive reports publicly on what steps it has taken to address audit findings. Yes, the executive reports publicly on most audit findings. Yes, the executive reports publicly on some audit findings. No, the executive does not report on steps it has taken to address audit findings. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> This is either done in a separate communication to parliament or in the following budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The executive receives the audits' findings prior to the November release. They respond, and their response is incorporated into the November report along with a comment from the SAI.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>121. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations. b. Yes, a report is released, covering key audit recommendations, but some details are excluded. c. Yes, a report is released, but it lacks important details. d. No, a report is not produced or it is prepared for internal purposes only (please specify). e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> No report as such but the reply letter from the institution being audited is made public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The November report also addresses issues raised in previous reports, and the relevant actions taken by the executive to correct the problems.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>122. Are audit reports related to national security and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"> a. Yes, legislators are provided with detailed audit reports related to national security and other secret programs. b. Yes, legislators are provided audit reports on secret items, but some details are excluded. c. Yes, legislators are provided audit reports on secret items, but they lack important details. d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify). e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> No such information is provided in the published reports (an additional report for 2005 was prepared for the dept. of defense). Such information may have been provided to the legislator and/ or the executive.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>