

International Budget Project
OPEN BUDGET QUESTIONNAIRE

SLOVENIA

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Section One: The Availability of Budget Documents

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

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

Budget Documents Used in Completing the Questionnaire	
<i>As explained in the guide to the questionnaire, documents from a variety of fiscal years are referred to throughout the questionnaire. Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
	Budget Year Used
Pre-Budget Statement	2005
Budget Summary	2005
Executive's Budget Proposal	2005
Supporting Budget Documents	2005
Citizens budget	NA
Enacted Budget	2004
In-Year Reports	2005
Mid-Year Report	2004
Year-End Report	2003
Audit Report	2003

BY-BUDGET YEAR = 2005

BY+1 = 2006

BY-1 = 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	<p>Budget memorandum (Proračunski memorandum):</p> <p>http://www.vlada.si/index.php?vie=cnt&gr1=dloVld&gr2=vlaPro (in Slovenian)</p> <p>http://www.ius-software.si/baze/poro/index.htm; on-line version of National Assembly's Gazette - for registered users only (in Slovenian)</p>
Budget Summary	<p>Budget Summary – (povzetek proračuna):</p> <p>http://www.gov.si/mf/slov/proracun/proracun.htm (in Slovenian)</p> <p>http://www.gov.si/mf/angl/tekgib/a_n_drpr.htm(in English)</p> <p>General Budget:</p> <p>http://www.gov.si/mf/slov/proracun/sprejeti_proracun.htm</p>
Executive’s Budget Proposal	<p>Executive’s Budget Proposal (Predlog proračuna):</p> <p>http://www.gov.si/mf/slov/proracun/priprava_proracuna.htm (in Slovenian)</p> <p>http://www.ius-software.si/baze/poro/index.htm ; on-line version of National Assembly's Gazette - for registered users only (in Slovenian)</p> <p>Description of Executive’s Budget Proposal - general part (Obrazložitev splošnega dela predloga proračuna)</p> <p>http://www.gov.si/mf/slov/proracun/priprava_proracuna.htm (in Slovenian)</p> <p>http://www.ius-software.si/baze/poro/index.htm; on-line version of National Assembly's Gazette - for registered users only (in Slovenian)</p> <p>Description of Executive’s Budget Proposal - special part (Obrazložitev posebnega dela predloga proračuna):</p> <p>http://www.gov.si/mf/slov/proracun/priprava_proracuna.htm (in Slovenian)</p> <p>http://www.ius-software.si/baze/poro/index.htm; on-line version of National Assembly's Gazette - for registered users only (in Slovenian)</p>

Supporting Budget Documents	<p>Proposal for new government employment (Predlog načrta delovnih mest): http://www.gov.si/ksv/new_page_1.htm (in Slovenian)</p> <p>Proposal for the sale of state financial assets and real estates (Program prodaje državnega finančnega in stvarnega premoženja): http://www.uvi.si/slo/seje-vlade/gradiva-v-obravnavi/?WEB2?OpenView (in Slovenian)</p> <p>Proposal for financial plans for social security funds, other public funds and governmental agencies (Predlog finančnih načrtov skladov socialnega zavarovanja, javnih skladov in agencij z obrazložitvami): http://www.ius-software.si/baze/poro/index.htm; on-line version of National Assembly's Gazette - for registered users only (in Slovenian)</p> <p>Proposal for constructions and governmental purchases (Predlog načrta nabav in gradenj): http://www.ius-software.si/baze/poro/index.htm; on-line version of National Assembly's Gazette - for registered users only (in Slovenian)</p> <p>Budget guide: (Navodilo za pripravo proračuna): http://www.gov.si/mf/slov/proracun/priprava_proracuna.htm (in Slovenian)</p> <p>Data on Government Debt and Guaranties: (Podatki o dolgu in poroštvih).) http://www.gov.si/mf/slov/sufpd/dolg_porostva.htm (in Slovenian)</p> <p>Debt of the direct users of the government budget of the Republic of Slovenia: http://www.gov.si/mf/angl/tekgeb/avl_dolg.htm (in English)</p> <p>Balance Sheet of the Republic of Slovenia http://www.gov.si/mf/slov/gl_knj_zakl/prem_balance.htm (in Slovenian)</p>
Citizens Budget	Not Produced
Enacted Budget	<p>http://www.gov.si/mf/slov/proracun/sprejeti_proracun.htm (in Slovenian)</p> <p>http://www.ius-software.si/baze/regi/zakoni/index.htm - for registered users only (in Slovenian)</p>
In-Year Reports	<p>Bulletin of Government Finance (monthly): http://www.gov.si/mf/slov/tekgeb/bilten/bilten.htm (Slovenian version)</p> <p>http://www.gov.si/mf/angl/tekgeb/bilten/abilten.htm (English)</p>

Mid-Year Review	<p>Report on budget realization for the period January-June (Poročilo o realizaciji proračuna Republike Slovenije za obdobje januar – junij) http://www.gov.si/mf/slov/proracun/izvrsevanje_proracuna.htm (in Slovenian)</p> <p>http://www.gov.si/mf/slov/tekgib/n_dr_pr.htm (Slovenian) http://www.gov.si/mf/angl/tekgib/a_n_drpr.htm (English)</p>
Year-End Report	<p>Year-End-Report (Zaključni račun proračuna): http://www.gov.si/mf/slov/proracun/zakljucni_racun.htm (in Slovenian)</p>
Audit Report	<p>Audit report of the Supreme Audit Institution (Revizijska poročila Računskega sodišča): http://www.rs-rs.si</p>
Other Documents	
Relevant Ministries & Departments	<p>Ministry of Finance: http://www.gov.si/mf/ Supreme Audit Institution: www.rs-rs.si Institut fom Macroeconomic Analyses and Development: www.sigov.si/zmar/index.php</p>

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

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

Section Two: The Executive's Budget Proposal

Notes on abbreviations:

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

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

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

The Executive’s Budget Proposal	
Estimates for the Budget Year and Beyond	
<p>1. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <p style="margin-left: 40px;">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> <p><u>Citation and/or comment:</u> The information on expenditures that are classified by administrative units can be found on the Internet: - at the ministry/agency level (Obrazložitev posebnega dela proračuna): http://www.gov.si/mf/slov/proracun/priprava_proracuna.htm (Executive’s Budget Proposal / Predlog proračuna RS - in Slovenian)</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>2. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <p style="margin-left: 40px;">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).</p> <p><u>Citation and/or comment:</u> The information on expenditures that are classified by functional classification can be found on the Internet: - at the ministries’/agencies’ level (Obrazložitev posebnega dela proračuna) - at and aggregate level (p.23: Obrazložitev splošnega dela proračuna) at: http://www.gov.si/mf/slov/proracun/priprava_proracuna.htm (Executive’s Budget Proposal / Predlog proračuna - in Slovenian)</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>3. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ol style="list-style-type: none"> All expenditures are classified by economic classification, and the categorization is compatible with international standards. All expenditures are classified by economic classification, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by economic classification. No expenditures classified by economic classification are presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The information on expenditures that are classified by economical classification can be found on the Internet:</p> <ul style="list-style-type: none"> at the ministry/agency level (Obrazložitev posebnega dela proračuna) at the aggregate level (p.10: Obrazložitev splošnega dela proračuna RS) at: http://www.gov.si/mf/slov/proracun/priprava_proracuna.htm (Executive's Budget Proposal / Predlog proračuna - in Slovenian) <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>4. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ol style="list-style-type: none"> Program-level data are presented for all expenditures. Program-level data are presented for at least two-thirds of, but not all, expenditures. Program-level data are presented, but for less than two-thirds of expenditures. No program-level data are presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The information on expenditures for individual programs can be found on the Internet:</p> <ul style="list-style-type: none"> at the ministry/agency level (Obrazložitev posebnega dela proračuna) at: http://www.gov.si/mf/slov/proracun/priprava_proracuna.htm (Executive's Budget Proposal / Predlog proračuna - in Slovenian) <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>

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)?
- Yes, multi-year estimates of aggregate expenditure are presented.
 - No, multi-year estimates of aggregate expenditure are not presented.
 - Not applicable/other (please comment).

a

Citation and/or comment:

The researcher marked this answer as "a." Estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year) are presented in Budget Memorandum. (p. 8), at:

<http://www.vlada.si/index.php?vie=cnt&gr1=dloVld&gr2=vlaPro> (in Slovenian).

Researcher Response: The Draft Budget Memorandum is presented in May, while the Budget Memorandum and the Executive's Budget Proposal are presented in September - the Executive's Budget Proposal is based on the Budget Memorandum. Thus, we consider answer "a" appropriate.

See: OECD Journal of Budgeting, Vol. 4, No. 4, 2005 (OECD), page 65.

www.oecd.org/dataoecd/48/41/35934305.pdf

Peer Reviewer ONE Comment: A more appropriate response to this question would be "b." The Budget Memorandum includes estimates of aggregate level of expenditure just for one year beyond the budget year. If two years beyond the budget year is the minimum, then the appropriate answer should be "b."

Peer Reviewer TWO Comment: The answer is appropriate. Slovenia adopts a 2-year budget with possible revisions to the second year should the economic assumptions change. This was done to avoid past election-year failures to adopt a budget before establishment of the new Parliament, as well as to improve certainty of investment funding for budget users. During the development of the new budget approach, the Swedish model was used, although Slovenia did not go as far as Sweden. The multi-year projections are for a period of 4 years.

IBP Comment: The Slovenia budget system is unique, and differs from systems in other OECD countries. The Slovenian system requires formulation and submission for parliamentary approval of a budget for the upcoming year, as well as a fully-detailed budget for the next year. This arrangement differs in one important respect from the fixed expenditure frameworks found in some countries, such as the UK. In the Slovenian system, the total figures for expenditures, revenues and debt for the second year are not fixed, and the executive may submit a proposal for changes to Parliament three months in advance of the budget year in question if they believe that significant alterations in the economic assumptions make this necessary.

<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> <ol style="list-style-type: none"> Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> More detailed than just the aggregate level for expenditures are presented (Obrazložitev splošnega dela proračuna, Načrt razvojnih programov, p. 37). Available at: http://www.gov.si/mf/slov/proracun/priprava_proracuna.htm (Executive's Budget Proposal / Predlog proračuna - in Slovenian)</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>7. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ol style="list-style-type: none"> All sources of tax revenue are identified individually. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. No sources of tax revenue are identified individually. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Different sources of tax revenue (such as income tax or VAT) for the budget year are presented (Obrazložitev splošnega dela proračuna, p. 4). Available at: http://www.gov.si/mf/slov/proracun/priprava_proracuna.htm (Executive's Budget Proposal / Predlog proračuna - in Slovenian)</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> <ol style="list-style-type: none"> All sources of non-tax revenue are identified individually. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. No sources of non-tax revenues are identified individually. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Different sources of non-tax revenue (such as income tax or VAT) for the budget year are presented (Obrazložitev splošnega dela proračuna, p. 4). Available at: http://www.gov.si/mf/slov/proracun/priprava_proracuna.htm (Executive's Budget Proposal / Predlog proračuna - in Slovenian)</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> Slovenia inherited a system of direct and indirect budget users. Revenues collected by direct budget users are fully presented in the budget documents. Revenues collected by indirect budget users such as schools, hospitals, universities, and autonomous institutions/agencies, however, are not reflected in the budget documents. Revenues collected by local governments are reflected in those budgets with aggregate estimates shown in the central government budget documents.</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> Estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year) are presented in the Budget Memorandum. (p. 8). Available at: http://www.vlada.si/index.php?vie=cnt&gr1=dloVld&gr2=vlaPro (in Slovenian)</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> See my comment to question 5.</p> <p><u>IBP Comment:</u> See comment to question 5.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</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> More detailed estimates are provided by the Ministry of Finance for internal use. The Institute of Macroeconomic Analysis and Development (IMAD), which is part of the government, is producing several revenue forecasts, but we do not include them among "supporting budget documentation" since the Ministry of Finance prognoses and the Budget Memorandum already refers to these forecasts.</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>11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <ol style="list-style-type: none"> 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). Yes, the data reflect the outstanding debt at the end of the budget year. Yes, the data reflect the outstanding debt at the start of the budget year. No, data on the outstanding debt are not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Data on the total government debt outstanding for the budget year (Debt of the direct users of the government budget of the Republic of Slovenia) are presented at: http://www.gov.si/mf/angl/tekgib/avl_dolg.htm (in English).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> Total outstanding debt is presented in the Budget Memorandum, so "a" is correct.</p> <p><u>IBP Comment:</u> The debt of the direct users of the government budget of the Republic of Slovenia is continuously updated and is not directly linked to the budget proposal. However, we considered information which is presented in "Debt of the direct users of the government budget of the Republic of Slovenia" appropriate to answer a) in questions 11-13.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">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. b. No, interest payments on the debt are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> Data on the total interest payment outstanding for the budget year (Debt of the direct users of the government budget of the Republic of Slovenia - projected debt service) are presented at: http://www.gov.si/mf/angl/tekgib/avl_dolg.htm (in English). Data on interest payment for the budget year are also presented (Obrazložitev splošnega dela proračuna, p. 12) at: http://www.gov.si/mf/slov/proracun/priprava_proracuna.htm (Executive's Budget Proposal / Predlog proračuna - in Slovenian)</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> Interest payments are detailed in the budget.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">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> <p>a. Yes, extensive information related to the composition of government debt is presented. b. Yes, key additional information is presented, but some details are excluded. c. Yes, some additional information is presented, but it lacks important details. d. No, additional information related to the composition of government debt is not presented. e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> Data on the composition of government debt are presented (Debt of the direct users of the government budget of the Republic of Slovenia) at: http://www.gov.si/mf/angl/tekgib/avl_dolg.htm (in English).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> The information on debt composition is fully available to parliamentarians (and the public through the MoF website) during the discussion of the state budget, and is provided in annexes to the Budget.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</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> The macroeconomic forecasts upon which the budget projections are based are presented in the Budget Memorandum. (p. 6), at: http://www.vlada.si/index.php?vie=cnt&gr1=dloVld&gr2=vlaPro (in Slovenian)</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>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 Budget Memorandum includes a short summary of different macroeconomic scenarios - thus the answer can be "b."</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> The impact of several scenarios of macroeconomic assumptions is generated internally in the Ministry of Finance when preparing the Budget Memorandum. The Memorandum itself discusses the chosen scenario in detail, although it may not fully satisfy the intent of the question, i.e. presentation of different macro-economic assumptions. As noted below, some analysis in this area is also obligatory for European Union (EU). "b" is appropriate.</p> <p><u>IBP Comment:</u> A much more comprehensive sensitivity analysis is included in the document "Convergence program." This document is prepared on an annual basis for the EU Commission. We did not include this document among Budget Documentations, otherwise the answer would be "a."</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

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

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

Citation and/or comment: Information that shows how policy proposals in the budget, as distinct from existing policies, affect expenditure are presented for different policy areas at (Obrazložitev splošnega dela proračuna):
http://www.gov.si/mf/slov/proracun/priprava_proracuna.htm (Executive's Budget Proposal / Predlog proračuna - in Slovenian)

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment: While there is no systematic separation of existing versus new policies, the program structure of the Budget, and the supporting explanatory documents provided, do provide highlights of key policy decisions. As more can still be done in this respect, I agree with the "b" score.

b

<p>17. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of policy proposals on revenues is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>The researcher’s response to this question was “e.”</u> This information is contained in supporting documents. Precise information about changes in tax revenues are presented in case of any changes in taxes (tax codes), but this is not part of the budget process. From this point of view, we consider answer “e” appropriate.</p> <p><u>Peer Reviewer ONE Comment:</u> A more appropriate response to this question would be “d.” As mentioned in the comment, changes in tax revenues are presented in case of any changes but this <u>is not part</u> of the budget process.</p> <p><u>Peer Reviewer TWO Comment:</u> The impact on revenue of both macro-economic and fiscal decisions made during budget preparation is considered internally, and some discussion is presented when warranted in the Budget Memorandum. A “b” score may be more appropriate here.</p> <p><u>IBP Comment:</u> IBP editors choose response “d” for this question, given that information on new fiscal policies, while publicly available, is not included in the budget documents.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
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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> Expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit are presented at the ministry/agency level (Obrazložitev posebnega dela proračuna). Available at: http://www.gov.si/mf/slov/proracun/priprava_proracuna.htm (Executive's Budget Proposal / Predlog proračuna - in Slovenian)</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> The information presented includes both original and revised budgets.</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> <ol style="list-style-type: none"> All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by function for BY-1. No expenditures classified by function are presented for BY-1. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Expenditures for the year preceding the budget year (BY-1) that are classified by functional classification are presented at the aggregate level (p. 23: Obrazložitev splošnega dela proračuna RS). Available at: http://www.gov.si/mf/slov/proracun/priprava_proracuna.htm (Executive's Budget Proposal / Predlog proračuna - in Slovenian)</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> See answer to question 18.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</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> <ol style="list-style-type: none"> All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by economic classification for BY-1. No expenditures classified by economic classification are presented for BY-1. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Expenditures for the year preceding the budget year (BY-1) that are classified by economic classification are presented at the aggregate level (p. 10: Obrazložitev splošnega dela proračuna RS). Available at: http://www.gov.si/mf/slov/proracun/priprava_proracuna.htm (Executive's Budget Proposal / Predlog proračuna - in Slovenian)</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> See answer to question 18.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</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> <ol style="list-style-type: none"> Program-level expenditure data are presented for all expenditures for BY-1. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. No program-level expenditure data are presented for BY-1. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Expenditures for the year preceding the budget year (BY-1) for individual programs classified by administrative unit are presented at the ministry/agency level (Obrazložitev posebnega dela proračuna). Available at: http://www.gov.si/mf/slov/proracun/priprava_proracuna.htm (Executive's Budget Proposal / Predlog proračuna - in Slovenian)</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> See answer to question 18.</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> The executive’s Budgeted Proposal is submitted in September and its data are based on actual expenditures for six or more months.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> See answer to question 18.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
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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)?
- Yes, such prior-year estimates of aggregate expenditure are presented.
 - No, such prior-year estimates of aggregate expenditure are not presented.
 - Not applicable/other (please comment).

b

Citation and/or comment:

The researcher's response to this question was "c." This information is contained in supporting documents. Such prior-year aggregate expenditures are not presented in the Executive Budget or Supporting Budget Documentation as they are defined for the purpose of this section. But they are presented for example in the Bulletin of Government Finance and completely available to the public. They cover actual data with two-month lags for the period back to 1992.

Peer Reviewer ONE Comment: A more appropriate response to this question would be "b." I agree with the researcher's comment but the Bulletin of Government Finance is not part of budget documentation. I suggest that IBP decide what is more appropriate for the purpose of the research.

Peer Reviewer TWO Comment: The annual accounts for BY-2 are presented to Parliament BEFORE the Budget is submitted, so that they may be considered when discussing the Budget. This information is not included in the detailed budget presentation. Aggregate information for BY-2 is provided in the Budget Memorandum but not for prior years. Technically this question should have a "b" score, given the way the question is formulated. However, as noted in the citation/comment above, the Bulletin is readily available and presents multi-year historical data, so these actuals can be said to exist.

IBP Comment: IBP editors chose response "b" here in light of both the researcher's and peer reviewers' comments that specify that this information, while publicly available, is not included in the budget documents. The government's budget proposal should present to the public a comprehensive, definitive picture of its fiscal position. Although much information that should appear in a country's budget might also be reported by governments elsewhere, the government should provide to the public a unified presentation of their budgets each year in their annual proposals, which should include prior-year information to facilitate comparisons.

24. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?

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

d

Citation and/or comment:

The researcher's response to this question was "c." This information is contained in supporting documents. Such prior-year detailed expenditures are not presented in the Executive Budget or Supporting Budget Documentation as they are defined for the purposes of this section. But they are presented for example in the Bulletin of Government Finance and completely available to the public. They cover actual data with two-month lags for the period back to 1992.

Peer Reviewer ONE Comment: A more appropriate response to this question would be "d." See my comment to question 23.

Peer Reviewer TWO Comment: See my comment to question 23. A "d" score is more accurate, given the question.

IBP Comment: See note to question 23.

<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></p> <p>The researcher’s response to this question was “c.” This information is contained in supporting documents. Such prior-year expenditures which reflect actual outcome are not presented in the Executive Budget or Supporting Budget Documentation as they are defined for the purposes of this section. However, they are presented for example in the Bulletin of Government Finance and completely available to the public. They cover actual data with two-month lags for the period back to 1992.</p> <p>Peer Reviewer ONE Comment: A more appropriate response to this question would be “d.” See comment to question 23.</p> <p>Peer Reviewer TWO Comment: Technically the answer should be “d” if the Bulletin is not classified as “supporting budget documentation.” However, as noted in question 23, the annual accounts are presented BEFORE the Budget is submitted. The Ministry of Finance has been reluctant to preempt the publication of actuals in the Budget itself, since BY-2 accounts have generally not been reviewed by Parliament at the time of submission of the Budget to Parliament.</p> <p>IBP Comment: See note to question 23.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
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<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ol style="list-style-type: none"> Yes, prior-year data are always adjusted to be comparable to the budget year data. Yes, in most cases, prior-year data are adjusted to be comparable. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> As a member of the EU, the Republic of Slovenia is following EU practice regarding public finance classifications and presentations (European System of Accounts).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> As per the above questions, a “d” answer is appropriate as the prior years are not presented.</p> <p><u>IBP Comment:</u> IBP editors chose response “a” here, as the budget documents contain BY-1 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>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> Different sources of tax revenue are identified (p. 4: <i>Obrazložitev splošnega dela proračuna RS</i>) at: http://www.gov.si/mf/slov/proracun/priprava_proracuna.htm (Executive’s Budget Proposal / Predlog proračuna - in Slovenian)</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>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> Different sources of non-tax revenue are identified (p. 4: Obrazložitev splošnega dela proračuna RS) at: http://www.gov.si/mf/slov/proracun/priprava_proracuna.htm (Executive's Budget Proposal / Predlog proračuna - in Slovenian)</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>29. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> In the Republic of Slovenia, data on actual government revenues and expenditures are available to the public with a two-month lag. When the Ministry of Finance prepares the budget it thus uses the latest figures and data. Part of this process is also described (Budget Guide - Navodilo za pripravo proračuna) at: http://www.gov.si/mf/slov/proracun/priprava_proracuna.htm (in Slovenian).</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>

30. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that proceed the budget year by more than one year (that is, BY-2 and prior years)?

- a. Yes, such prior-year estimates of aggregate revenue are presented.
- b. No, such prior-year estimates of aggregate revenue are not presented.
- c. Not applicable/other (please comment).

b

Citation and/or comment:

The researcher's response to this question was "c." This information is contained in supporting documents. Such prior-year aggregate revenues are not presented in the Executive Budget or Supporting Budget Documentation as they are defined for the purposes of this section. But they are presented for example in the Bulletin of Government Finance and completely available to the public. They cover actual data with two-month lags for the period back to 1992.

Peer Reviewer ONE Comment: A more appropriate response to this question would be "b." See comment to question 23.

Peer Reviewer TWO Comment: See answer to question 23. The answer should be "b."

IBP Comment: See note to question 23.

31. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?

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

Citation and/or comment:

The researcher's response to this question was "e." This information is contained in supporting documents. Such prior-year detailed revenues are not presented in the Executive Budget or Supporting Budget Documentation as they are defined for the purposes of this section. But they are presented for example in the Bulletin of Government Finance and completely available to the public. They cover actual data with two-month lags for the period back to 1992.

Peer Reviewer ONE Comment: A more appropriate response to this question would be "d." See comment to question 23.

Peer Reviewer TWO Comment: See answer to question 23. The answer should be "d."

IBP Comment: See note to question 23.

d

<p>32. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for all revenues are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>The researcher's response to this question was "e." This information is contained in supporting documents. Prior-year revenues which reflect actual outcomes are not presented in the Executive Budget or Supporting Budget Documentation as they are defined for the purposes of this section. But they are presented for example in the Bulletin of Government Finance and completely available to the public. They cover actual data with two-month lags for the period back to 1992.</p> <p>Peer Reviewer ONE Comment: A more appropriate response to this question would be "d." See comment to question 23.</p> <p>Peer Reviewer TWO Comment: See answer to question 25. The answer should be a "d."</p> <p>IBP Comment: See note to question 23.</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>33. Does the executive's budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ol style="list-style-type: none"> Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. Yes, but only information on the level of debt is presented. No, information related to the government debt for BY-1 is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Information related to the government debt for the year preceding the budget year ((Reporting of Government Deficits and Debt levels - Poročilo o primanjkljaju in dolgu sektorja države) is available at: http://www.gov.si/mf/slov/tekgib/porocilo_primanjkljaju.htm (in Slovenian)</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment:</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>34. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for government debt are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See (Reporting of Government Deficits and Debt levels - Poročilo o primanjkljaju in dolgu sektorja države): http://www.gov.si/mf/slov/tekgib/porocilo_primanjkljaju.htm (in Slovenian)</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> <ol style="list-style-type: none"> Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on extra-budgetary funds is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates, see: "Proposal for financial plans for social security funds, other public funds and governmental agencies" (Predlog finančnih načrtov skladov socialnega zavarovanja, javnih skladov in agencij z obrazložitvami): http://www.ius-software.si/baze/poro/index.htm (on-line version of the National Assembly's Gazette - in Slovenian, for registered users only)</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>36. Does the executive's budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ol style="list-style-type: none"> Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on intergovernmental transfers is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. See (Obrazložitev posebnega dela proračuna): http://www.gov.si/mf/slov/proracun/priprava_proracuna.htm (Executive's Budget Proposal / Predlog proračuna - in Slovenian) And proposal for financial plans for social security funds, other public funds and governmental agencies (Predlog finančnih načrtov skladov socialnega zavarovanja, javnih skladov in agencij z obrazložitvami – in Slovenian) at: http://www.ius-software.si/baze/poro/index.htm (on-line version of the National Assembly's Gazette - in Slovenian, for registered users only)</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>37. Does the executive's budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ol style="list-style-type: none"> Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on transfers to public corporations is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates. See (Obrazložitev posebnega dela proračuna) at: http://www.gov.si/mf/slov/proracun/priprava_proracuna.htm (Executive's Budget Proposal / Predlog proračuna - in Slovenian)</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>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> The government subsidizes some programs, which are conditioned on certain price levels (below market price), but these details are included in documents, which may not be regarded as "Supporting Budget Documents" according to the questionnaire.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> Information on state aid and subsidies is prepared, as part of the government's obligations under the EU. As noted, however, this information is generally not included in budget documents.</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>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><u>The researcher's response to this question was "e."</u> This information is contained in supporting documents. Information on financial assets held by the government is permanently available (and regularly updated) at the website of the Ministry of Finance at: http://www.gov.si/mf/slov/gl_knj_zakl/prem_bilance.htm (in Slovenian), but this document is published independently to the Executive's Budget Proposal.</p> <p><u>Peer Reviewer ONE Comment:</u> A more appropriate response to this question would be "d." See comment to question 23.</p> <p><u>Peer Reviewer TWO Comment:</u> Answer "d" is more correct, even though the information is separately available.</p> <p><u>IBP Comment:</u> IBP editors chose the "d" response in order to maintain cross-country consistency: even if this information is available somewhere else, it is not included in the budget documents.</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>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ol style="list-style-type: none"> Yes, extensive information on non-financial assets is presented, including a listing of the assets, a discussion of their purpose, and (where possible) an estimate of their market value. Yes, information is presented, highlighting key information, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on non-financial assets is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>The researcher's response to this question was "e." This information is contained in supporting documents. Information on no-financial assets held by the government is permanently available (and regularly updated) at the web site of the Ministry of Finance at: http://www.gov.si/mf/slov/gl_knj_zakl/prem_bilance.htm (in Slovenian), but this document is published independently from the Executive's Budget Proposal.</p> <p>Peer Reviewer ONE Comment: A more appropriate response to this question would be "d." See comment to question 23.</p> <p>Peer Reviewer TWO Comment: Answer "d" is more correct, even though the information is separately available.</p> <p>IBP Comment: See comment to question 39.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 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> <ol style="list-style-type: none"> Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on expenditure arrears is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Expenditure arrears do not present a significant problem in Slovenia.</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment: Expenditure arrears are converted to debt under Slovene accounting rules and, in the past when there have been arrears, these have appeared under debt service (in fact some of the older paper still on the books of the government are of this nature).</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 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></p> <p>The researcher’s response to this question was “e.” This information is contained in supporting documents. Information on contingent liabilities including both a narrative discussion and quantitative estimates is permanently available (and regularly updated) at the website of the Ministry of Finance at: http://www.gov.si/mf/slov/sufpd/dolg_porostva.htm (in Slovenian) but this document is published independently to the Executive’s Budget Proposal.</p> <p>Peer Reviewer ONE Comment: A more appropriate response to this question would be “d.” See comment to question 23.</p> <p>Peer Reviewer TWO Comment: Answer “d” is more correct, even though the information is separately available.</p> <p>IBP Comment: See comment to question 40.</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>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> Expenditures for future liabilities which are set in law are already included in the budget proposal in relevant budget categories.</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment: There are two parts to the spending on pensions, both of which are included in the Budget, namely the deficit of the Pension Fund (which has been a significant percentage of the total budget), and the obligations under Statutory Pensions which are transferred to the Pension Fund for execution. However, the question relates to future liabilities, which although discussed in the Budget Memorandum, are not always adequately described. A “b” answer may be more appropriate. It should be noted that a similar deficit also exists in the Health Fund.</p> <p>IBP Comment: IBP editors chose to maintain response “a.”</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>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> <ul style="list-style-type: none"> a. All sources of donor assistance are identified individually. b. At least two-thirds of, but not all, sources of donor assistance, are identified individually. c. Less than two-thirds of sources of donor assistance are identified individually. d. No sources of donor assistance are identified individually. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Slovenia does not receive much donor assistance; practically the only source of revenue from abroad is the EU budget.</p> <p><u>Peer Reviewer ONE Comment:</u> A more appropriate response to this question would be “e.” I agree with the researcher comment and therefore I suggest the answer “e.”</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors choose to maintain response “a.”</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>45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ul style="list-style-type: none"> a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on tax expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Tax expenditures that represent the amount of lost tax revenues due to exceptions or preferences in the tax code are not presented.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> These are covered under State Aid reporting, which is separate from Budget. In general tax exemptions are limited.</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's response to this question was "a." This information is contained in supporting documents. Earmarked revenues are not a common type of government revenues in the Republic of Slovenia. The ones that exist (for example social security contribution for unemployment insurance paid to the central government budget) are identified individually among the other budget revenues.</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment: Significant revenues are collected by indirect budget users (schools, hospitals, universities, and autonomous institutions/agencies) and these are not reported in the Budget. They are reported in the general government fiscal accounts, however, which are published in the Bulletin of Public Finance. Depending on the interpretation and coverage intent of the question, the answer may need to be revised.</p> <p>IBP Comment: IBP editors chose response "b" in order to reflect the practice of recording such earmarked revenues in the Bulletin of Public Finance (not a budget supporting document).</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>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> See (Obrazložitev posebnega dela proračuna) at: http://www.gov.si/mf/slov/proracun/priprava_proracuna.htm (Executive's Budget Proposal / Predlog proračuna - in Slovenian), the parts which refer to the Ministry of Defense and Ministry of Internal Affairs.</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment:</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> <ol 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> Information by administrative unit and functional category are presented at the ministry/agency level (Obrazložitev posebnega dela proračuna) at: http://www.gov.si/mf/slov/proracun/priprava_proracuna.htm (Executive's Budget Proposal / Predlog proračuna - in Slovenian). Further, policy goals are presented in Budget Memorandum (Proračunski memorandum) at: http://www.vlada.si/index.php?vie=cnt&gr1=dloVld&gr2=vlaPro (in Slovenian)</p> <p><u>Peer Reviewer ONE Comment:</u> A more appropriate response to this question would be "b." Ministries and agencies prepare functional categories and goals, but in some cases goals are very general and therefore a narrative discussion is not included.</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose to maintain response "a."</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>49. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> Yes, extensive information on the link between the budget and the government's stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the major policy goals, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the link between the budget and the government's stated policy goals over a multi-year period is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> This is presented in the Description of Executive's Budget Proposal - general part (Obrazložitev splošnega dela predloga proračuna) - Načrt razvojnih programov at: http://www.gov.si/mf/slov/proracun/priprava_proracuna.htm (in Slovenian)</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>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> Non-financial data are presented at the ministry/agency level (Obrazložitev posebnega dela proračuna) at: http://www.gov.si/mf/slov/proracun/priprava_proracuna.htm (Executive's Budget Proposal / Predlog proračuna - in Slovenian).</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>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ol style="list-style-type: none"> a. The non-financial data are very useful for assessing program performance. b. The non-financial data are mostly useful for assessing program performance. c. The non-financial data are somewhat useful for assessing program performance. d. No non-financial data are provided or they are not useful for assessing program performance. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Peer Reviewer ONE Comment: A more appropriate response to this question would be “b.” See comment to question 48.</p> <p>Peer Reviewer TWO Comment: While the adoption of program/performance budgeting has been quite successful in Slovenia, there is still much to be done on ensuring that outputs/outcomes are realistic and relevant, that measurable indicators are established, that they are adequately monitored and reported on, and that they are used to evaluate past performance and determine future funding of budget user proposals. A “b” answer may be more appropriate.</p> <p>IBP Comment: IBP editors chose to maintain response “a,” after consulting other outside reports.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</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> Performance indicators are presented at the ministry/agency level (Obrazložitev posebnega dela proračuna) at: http://www.gov.si/mf/slov/proracun/priprava_proracuna.htm (Executive’s Budget Proposal / Predlog proračuna - in Slovenian).</p> <p>Peer Reviewer ONE Comment: A more appropriate response to this question would be “b.” See comment to question 48.</p> <p>Peer Reviewer TWO Comment: See comment to question 51.</p> <p>IBP Comment: See note to question 51.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</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"> All performance indicators are well designed. Most performance indicators are well designed. Some performance indicators are well designed, but most are not. No programs have performance indicators, or they are not well designed. 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> See comment to question 51.</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>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> Performance indicators and performance targets are presented at the ministry/agency level (Obrazložitev posebnega dela proračuna) at: http://www.gov.si/mf/slov/proracun/priprava_proracuna.htm (Executive's Budget Proposal / Predlog proračuna - in Slovenian).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> See comment to question 51.</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>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> Extensive information on policies intended to alleviate poverty is part of the Executive’s Budgeted Proposal (Ministry of Labor, Family and Social Affairs) (Obrazložitev posebnega dela proračuna) at: http://www.gov.si/mf/slov/proracun/priprava_proracuna.htm (Executive’s Budget Proposal / Predlog proračuna - in Slovenian).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> Poverty alleviation is not a major issue in Slovenia.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</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> <ol style="list-style-type: none"> Yes, extensive information on tax rates and fee schedules is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> All tax laws are available to the public and fully described. All tax law can be found at the National Assembly (Parliament) website: www.dz-rs.si</p> <p><u>Peer Reviewer ONE Comment:</u> I would like to add to the researcher comment that the websites of Tax administration (www.durs.gov.si) and Custom Administration (www.curs.gov.si) give even more detailed explanations and descriptions of the tax rates. Both administrations are part of the Ministry of Finance.</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>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> The Ministry of Finance prepares different reports on distribution of the tax burden, which are available upon request.</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>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on conditions associated with IFI assistance is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on conditions associated with IFI assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Slovenia does not receive assistance from international financial institutions. The European Union is not an international financial institution, however, conditions for withdrawing funds from the EU are completely available to the public: www.svez.gov.si/index.php?id=391 (Government Office for European Affairs)</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>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ul style="list-style-type: none"> a. Yes, extensive information on conditions associated with donor country assistance is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on conditions associated with donor country assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Slovenia does not receive assistance from donor countries.</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>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ul style="list-style-type: none"> a. Yes, it provides a summary that is very informative. b. Yes, it provides a summary that is somewhat informative. c. Yes, but the summary is not very informative. d. No, it does not provide a summary. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The budget proposal/enacted budget is always presented at a press conference and put on the website of the Ministry of Finance. The first pages of the budget proposal/enacted budget includes summarized revenues and expenditures. See: http://www.gov.si/mf/slov/proracun/sprejet_proracuna.htm (Enacted Budget - Sprejeti proračun - in Slovenian). The Budget Summary in English is available at: http://www.gov.si/mf/angl/tekgeb/a_n_drpr.htm (in English)</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>61. Does the executive publish a “citizens budget” or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <ul style="list-style-type: none"> a. Yes, it publishes a citizens budget that is very informative. b. Yes, it publishes a citizens budget that is somewhat informative. c. Yes, but the citizens budget is not very informative. d. No, it does not publish a citizens budget. e. Not applicable/other (please comment). <p><u>Citation 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: 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 same information is available at the website of the Ministry of Finance: http://www.gov.si/mf/slov/proracun/proracun_splosno.htm (in Slovenian)</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;">c</div>

<p>63. Does the executive make available to the public a summary of the budget process?</p> <ol style="list-style-type: none"> Yes, it includes a summary of the budget process that is very informative. Yes, it includes a summary of the budget process that is somewhat informative. Yes, but the summary of the budget process is not very informative. No, it does not include a summary of the budget process. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> A budget process is set by law, but a short version (summary) of the law is not reported in any special document.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> The technical aspects of the budget preparation process, including the establishments of budgetary envelopes within which budget users need to remain, are made available on the Ministry of Finance website. There are also books that have been written on the Slovene Budget process. A score of “d” may be a bit harsh.</p> <p><u>IBP Comment:</u> IBP editors chose to maintain response “d” even though the budget process is contained in a law. The question refers to a written summary of the budget process in its entirety, written in a format more accessible than the budget law.</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>64. Do citizens have the right in law to access government information, including budget information?</p> <ol style="list-style-type: none"> Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. 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. 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. No, the right to access government information has not been codified into law, or this right does not include access to budget information. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> All government information (with the exception of security-related information) is available to the public according to the special law. If information is not available in standard publications, it should be provided by the relevant government institution on request.</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>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)?</p> <ul style="list-style-type: none"> a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures. a. In practice, no highly disaggregated expenditure information is available. b. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> All government information (with the exception of security-related information) is available to the public according to the special law. When information is not available in standard publications, it should be provided by the relevant government institution on request.</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>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?</p> <ul style="list-style-type: none"> a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated non-financial expenditure information is available. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> All government information (with the exception of security-related information) is available to the public according to the special law. When information is not available in standard publications, it should be provided by the relevant government institution on request.</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>

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> <ol style="list-style-type: none"> The release date is set in permanent law. The executive announces the release date at least two months in advance. The executive announces the release date less than two months but more than two weeks in advance. The executive announces the release date two weeks or less before the release, or makes no announcement. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> According to law, the executive budget proposal for the next year has to be submitted to Parliament by October 1st (sometimes there is a delay).</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> <ol style="list-style-type: none"> Yes, a detailed timetable is released to the public. Yes, a timetable is released, but some details are excluded. Yes, a timetable is released, but it lacks important details. No, a timetable is not issued to the public. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> A timetable is set by permanent law.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	a
<p>69. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ol style="list-style-type: none"> The executive adheres to the dates in its timetable. The executive adheres to most of the key dates in its timetable. The executive has difficulty adhering to most of the dates in its timetable. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> There is sometimes a delay.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	b

70. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

- 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).

d

Citation and/or comment:

The researcher's response to this question was "a." This information is contained in supporting documents. Budget priorities are set by the government and confirmed with Parliament. In this process the government "defends" the budget against the opposition and the opposition parties discuss all aspect of the budget and may make proposals for changes.

Peer Reviewer ONE Comment: A more appropriate response to this question would be "d." Extensive consultations are made after the budget proposal is prepared.

Peer Reviewer TWO Comment:

IBP Comment: IBP editors chose response "d" for this question as the budget defense takes place after the budget submission.

<p>71. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ol 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>The researcher’s response to this question was “a.”</u> This information is contained in supporting documents. The government also sets budget priorities by consulting with a wide range of independent professionals, institutions etc. (But this does not mean that the government always accepts their suggestions).</p> <p><u>Peer Reviewer ONE Comment:</u> A more appropriate response to this question would be “d.” See comment to question 70.</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> See comment to question 71.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>72. When does the executive release a pre-budget statement to the public?</p> <ol 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> The Pre-Budget Statement (Budget Memorandum) for the next year is supposed to be released in April, but sometimes there is a delay.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> The government prepares a Draft Budget Memorandum that includes the overall nominal expenditure framework of the general government by May 15th. The Budget Memorandum is submitted alongside the budget documents and proposed amendments of the budget for the upcoming year in September.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>73. Does the pre-budget statement describe the government's macroeconomic and fiscal framework?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the government's fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See Budget Memorandum (Proračunski memorandum) at: http://www.vlada.si/index.php?vie=cnt&gr1=dloVld&gr2=vlaPro (in Slovenian), p. 2</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>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> <ol style="list-style-type: none"> Yes, an extensive explanation of the government's budget policies and priorities is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key aspects of the government's budget policies and priorities, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See Budget Memorandum (Proračunski memorandum) at: http://www.vlada.si/index.php?vie=cnt&gr1=dloVld&gr2=vlaPro (in Slovenian), p.2</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>

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> According to law, the executive budget proposal for the next year has to be submitted to Parliament by October 1st. However, there is sometimes a delay.</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>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?</p> <ul style="list-style-type: none"> a. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies. b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies. c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard. d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard. e. Not applicable/other (please comment). <p><u>Citation 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;">a</div>

<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> <ol style="list-style-type: none"> Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard. Yes, a limited number of hearings are held in which testimony from the executive branch is heard. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> In principle, all ministries go before the legislative committees for the budget hearings. Some of the hearings are extensive, others more limited, depending on content and interest. “a” may be more appropriate.</p> <p><u>IBP Comment:</u> IBP editors chose to maintain response “b,” as it seems there might be some administrative units left outside the budget hearings.</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>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>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> See comment to question 77. Here again, “a” may be more appropriate as the sessions are televised and the public/press can attend, except for security-related sessions.</p> <p><u>IBP Comment:</u> See comment to question 77.</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>79. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ul style="list-style-type: none"> a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings. b. Yes, the committees release reports, but some details are excluded. c. Yes, the committees release reports, but they are not very informative. d. No, the committees do not release reports or do not hold public hearings. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> After the hearings, legislative committees publish the reports. See the website of the National Assembly (Parliament) at: www.dz-rs.si (seje delovnih teles – in Slovenian).</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>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></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>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> <ol style="list-style-type: none"> Yes, the legislature is provided extensive information on all spending on secret items. Yes, the legislature is provided information on spending on secret items, but some details are excluded. Yes, the legislature is provided some information on spending on secret items, but it lacks important details. No, the legislature is provided no information on secret items. 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> The legislative does hold closed sessions in the case of national security and military intelligence.</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>82. Does the legislature have authority to amend the budget presented by the executive?</p> <ol style="list-style-type: none"> Yes, the legislature has unlimited authority to amend the budget. Yes, the legislature has authority to amend the budget, with some limitations. Yes, the legislature has authority to amend the budget, but its authority is very limited. No, the legislature does not have any authority to amend the budget. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Amendments should not increase budget deficit.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> The constraint on not increasing the budget deficit is a very common rule. Within this rule, however, Parliament has a high level of discretion in Slovenia, so “a” may be more appropriate.</p> <p><u>IBP Comment:</u> The Slovenian budget process differs from other countries’ budget process at this stage as well. After the first review of the budget by the National Assembly, the government submits a second draft budget that takes into consideration some of the proposed amendments. The overall budgetary impact of Parliament is small. At the same time, the Parliament has a role in deciding changes to be adopted to approved budgets (see comment to question 5). The government submits its proposed amendments three months prior to the start of the budget year. In 2004, the government however did not submit any amendments to the second year budget ahead of the elections.</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>83. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ol style="list-style-type: none"> The approved budget includes program-level detail. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). The approved budget includes only departmental totals. The approved budget includes less information than departmental totals. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See enacted budget at: http://www.gov.si/mf/slov/proracun/sprejeti_proracun.htm (in Slovenian)</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 Bulletin of Government Finance (http://www.gov.si/mf/angl/tekgib/bilten/abilten.htm (in English), which is published monthly, includes the actual expenditures with a two-month time lag, i.e. in the May issue, the actual data from March are already published.</p> <p><u>Peer Reviewer ONE Comment:</u> I would like to add to the researcher comment that only an economic classification of expenditure is published.</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>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 the Bulletin of Government Finance: http://www.gov.si/mf/angl/tekgib/bilten/abilten.htm (in English)</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> <ul style="list-style-type: none"> a. Yes, comparisons are made for all expenditures. b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures. c. Yes, but comparisons are made for less than two-thirds of expenditures. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See the Bulletin of Government Finance: http://www.gov.si/mf/angl/tekgib/bilten/abilten.htm (in English)</p> <p><u>Peer Reviewer ONE Comment:</u> To add to the researcher's comment: a comparison with previous years is presented as well.</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>87. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ul style="list-style-type: none"> a. In-year reports on actual revenue collections by source of revenue are released at least every month. b. In-year reports on actual revenue collections are released at least every quarter. c. In-year reports on actual revenue collections are released at least semi-annually. d. In-year reports on actual revenue collections by source of revenue are not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The Bulletin of Government Finance (http://www.gov.si/mf/angl/tekgib/bilten/abilten.htm (in English)), which is published monthly, includes the actual revenues with a two-month time lag, i.e. in the May issue, the actual data from March are already published.</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>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> See the Bulletin of Government Finance http://www.gov.si/mf/angl/tekgib/bilten/abilten.htm (in English)</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>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> The Bulletin of Government Finance (http://www.gov.si/mf/angl/tekgib/bilten/abilten.htm (in English)), which is published monthly, includes the actual revenues with a two-month time lag, i.e. in the May issue, the actual data from March are already published.</p> <p><u>Peer Reviewer ONE Comment:</u> To add to the researcher's comment: a comparison with previous years is presented.</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>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> See the Bulletin of Government Finance (http://www.gov.si/mf/angl/tekgib/bilten/abilten.htm (in English))</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>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> <ol style="list-style-type: none"> Yes, extensive information related to the composition of government debt is presented. Yes, key additional information is presented, but some details are excluded. Yes, some additional information is presented, but it lacks important details. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See the Bulletin of Government Finance http://www.gov.si/mf/angl/tekgib/bilten/abilten.htm (in English)</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>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> The Bulletin of Government Finance (http://www.gov.si/mf/angl/tekgib/bilten/abilten.htm (in English)), which is published monthly, includes the actual expenditures with a two-month time lag, i.e. in the May issue, the actual data from March are already published.</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>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> See the Mid-Year Review (Report on budget realization for the period January-June /Poročilo o realizaciji proračuna Republike Slovenije za obdobje januar – junij)</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>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> <ol style="list-style-type: none"> Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See the Mid-Year Review (Report on budget realization for the period January-June /Poročilo o realizaciji proračuna Republike Slovenije za obdobje januar – junij)</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>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 the Mid-Year Review (Report on budget realization for the period January-June /Poročilo o realizaciji proračuna Republike Slovenije za obdobje januar – junij)</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>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 the Mid-Year Review (Report on budget realization for the period January-June /Poročilo o realizaciji proračuna Republike Slovenije za obdobje januar – junij)</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>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> <ol style="list-style-type: none"> Yes, the executive seeks approval from the legislature before shifting funds between administrative units. Yes, the executive advises the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented. No, the executive shifts funds between administrative units without seeking input from the legislature. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Up to a certain level specified by the law (see Zakon o javnih financah (Law on Public Finance) at www.dz-rs.si), the executive can shift funds without approval from the legislature.</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>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"> There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities. No, the procurement process was not open and competitive in practice. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See the website of Državna revizijska komisija (National Review Commission for Reviewing Public Procurement Procedures) at: www.gov.si/dkom</p> <p><u>Peer Reviewer ONE Comment:</u> A more appropriate response to this question would be “c.” In several audit reports from the SAI, irregularities during public tender processes are reported. See: http://www.rs-rs.si/rsrs/rsrs.nsf/VsaPorocila?OpenForm</p> <p><u>Peer Reviewer TWO Comment:</u> Procurement is open, public and competitive by law. Failure to follow the process is identified during audit and individuals are liable. While there may be cases where procurement decisions are considered unfair/partisan, this may be unavoidable in such a small economy.</p> <p><u>IBP Comment:</u> IBP editors chose to maintain a “b” response here as it seems it captures Slovenian public procurement better.</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>99. When does the legislature typically approve supplemental budgets?</p> <ol style="list-style-type: none"> Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The executive proposes a supplemental budget before the funds are expended.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> “The law on Budget Execution 2004-2005, in connection with the Public Finance Act, provides the Cabinet, the budget users and the Minister of Finance with a considerable arsenal of legal instruments to change the budget adopted by the National Assembly in the course of its execution. All of these changes have to be reported to the National Assembly, but most of them do not have to be approved by it through supplementary legislation.” For more details see chapter 4.1 in the article mentioned below.</p> <p>Source: OECD Journal on Budgeting: Budgeting in Slovenia, p. 79.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 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"> Supplemental budgets are generally equal to 2 percent or less of the original budget. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets. Not applicable/other (please comment). <p><u>Citation 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>

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

- a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget.
- b. Expenditures are approved after the funds are expended, but before the end of the fiscal year.
- c. Expenditures are approved after the end of the fiscal year, for example in the next budget.
- d. Such expenditure takes place without legislative approval.
- e. Not applicable/other (please comment).

Citation and/or comment:

The researcher's response to this question was "a." This information is contained in supporting documents.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment: Contingency funds are of two types, namely an emergency fund to cope with disasters (e.g. floods) which can be spent and then reported to Parliament under the law, and a budget contingency reserve which can be spent by decision of the government, which then must report its use to parliament by law. The Ministry of Finance keeps the chairperson of the Finance Committee informed at the time of important uses of contingency funds. Answer "b" is more appropriate. Answer "a" is unrealistic for contingency funds.

IBP Comment: Based on information provided by the peer reviewer and contained in the Budgeting in Slovenia article, IBP editors chose response "a" as more accurately describing the situation in Slovenia.

b

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> <ol 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></p> <p><u>The researcher's response to this question was "b."</u> This information is contained in supporting documents. According to the law (see Zakon o javnih financah (Law on Public Finance) and Zakon o računskem sodišču (Law on Supreme Audit Institution) at www.dz-rs.si), audited year-end report for the last year should be submitted to Parliament by October 1st. However, data on actual outcomes are published monthly in the Bulletin of Government Finance (http://www.gov.si/mf/angl/tekgib/bilten/abilten.htm (in English)).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> According to the question and comment, the score should be "a." In fact the budget execution report is prepared within 3 months of the end of the year, and then submitted to the auditor, who submits the audited report to Parliament by October 1st.</p> <p><u>IBP Comment:</u> IBP editors chose response "a" based on information provided by the peer reviewer and the OECD Journal on Budgeting (see p. 93, paragraph 3).</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>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> <ol 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> The year-end report is audited according to the law.</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>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> See the year-end report (Zaključni račun proračuna): http://www.gov.si/mf/slov/proracun/zakljucni_racun.htm (In Slovenian).</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>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> See the year-end report (Zaključni račun proračuna): http://www.gov.si/mf/slov/proracun/zakljucni_racun.htm (in Slovenian).</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>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> See the year-end report (Zaključni račun proračuna): http://www.gov.si/mf/slov/proracun/zakljucni_racun.htm (in Slovenian).</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>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> See the year-end report (Zaključni račun proračuna): http://www.gov.si/mf/slov/proracun/zakljucni_racun.htm (in Slovenian).</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>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> <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> See the year-end report (Zaključni račun proračuna): http://www.gov.si/mf/slov/proracun/zakljucni_racun.htm (in Slovenian).</p> <p><u>Peer Reviewer ONE Comment:</u> A more appropriate response to this question would be “c.” Reports from different administrative units differ, but in most cases extensive explanation of the difference between the original estimates and the actual outcome are not presented. Usually units copy the goals which were put in the proposed budget. The government therefore established a special group of professionals to overcome this problem and implement performance budgeting as far as possible.</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose to maintain response “a.”</p>	<div style="border: 1px solid black; display: inline-block; padding: 2px 10px;">a</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> <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> See the year-end report (Zaključni račun proračuna): http://www.gov.si/mf/slov/proracun/zakljucni_racun.htm (in Slovenian).</p> <p><u>Peer Reviewer ONE Comment:</u> A more appropriate response to this question would be “c.” See comment to question 108.</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> See comment to question 108.</p>	<div style="border: 1px solid black; display: inline-block; padding: 2px 10px;">a</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> <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> See the year-end report (Zaključni račun proračuna): http://www.gov.si/mf/slov/proracun/zakljucni_racun.htm (in Slovenian) for the Ministry of Labor, Family and Social Affairs.</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>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> <ol style="list-style-type: none"> Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key issues, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information is not presented on extra-budgetary funds, or such a report is not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See the year-end report (Zaključni račun proračuna): http://www.gov.si/mf/slov/proracun/zakljucni_racun.htm (in Slovenian)</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>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></p> <p><u>The researcher’s response to this question was “b.”</u> This information is contained in supporting documents. Same comment as for question 102.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> See comment to question 102.</p> <p><u>IBP Comment:</u> <i>See comment to question 102.</i></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</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. Expenditures 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> All government expenditures are audited and the report is available to the public.</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>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> See the year-end report (Zaključni račun proračuna): http://www.gov.si/mf/slov/proracun/zakljucni_racun.htm (in Slovenian).</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>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> According to the law (Zakon o računskem sodišču - Law on Supreme Audit Institution- Articles 6-8, at www.dz-rs.si), the head of the SAI is appointed by 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>116. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, the SAI releases to the public audits of all extra-budgetary funds. b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds. c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds. d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See the SAI web site at: www.rs-rs.si/rsrs/rsrs-nsf/vsaporocila?openform</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>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> <ul style="list-style-type: none"> a. The SAI has full discretion to decide which audits it wishes to undertake. b. The SAI has significant discretion, but faces some limitations. c. The SAI has some discretion, but faces considerable limitations. d. The SAI has no discretion to decide which audits it wishes to undertake. 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;">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> See the Enacted Budget: http://www.gov.si/mf/slov/proracun/sprejeti_proracun.htm (in Slovenian).</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></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> <ul style="list-style-type: none"> a. Yes, the executive reports publicly on what steps it has taken to address audit findings. b. Yes, the executive reports publicly on most audit findings. c. Yes, the executive reports publicly on some audit findings. d. No, the executive does not report on steps it has taken to address audit findings. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p>Peer Reviewer ONE Comment: The executive informs the public about the report. The report is not put on a website but it could be received upon request. The report should also be confirmed by Parliament. For an example of the announcement of the report, see the website: http://www.gov.si/mf/slov/mediji/2005/spor1_18_01_05.htm</p> <p>Peer Reviewer TWO Comment:</p> <p>IBP Comment: Article 29 of the Audit Act stipulates that the SAI could request the auditee to submit a report that outlines remedial steps that were initiated to address the problems outlined in the audit report. In 2003, in about 80% of the cases the remedial steps were deemed satisfactory, and in 20% the SAI attested a violation of operational efficiency (See p. 94 of Budgeting in Slovenia)</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></p> <p>Peer Reviewer ONE Comment: See comment to question 120.</p> <p>Peer Reviewer TWO Comment:</p> <p>IBP Comment: See comment to question 120.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</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> The Supreme Audit Institution audits these items, but details are not available to the public.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div data-bbox="1352 344 1414 415" style="border: 1px solid black; text-align: center; width: 38px; height: 34px; margin: 0 auto;">a</div>
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