

International Budget Partnership
OPEN BUDGET QUESTIONNAIRE
Slovakia, September 2009

International Budget Partnership
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Section One: The Availability of Budget Documents

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

Budget Documents Used in Completing the Questionnaire	
	Budget Year Used
Pre-Budget Statement	2010
Budget Summary	Not Available
Executive's Budget Proposal	2009
Supporting Budget Documents	2009
Citizens Budget	Not Available
Enacted Budget	2009
In-Year Reports	2009
Mid-Year Report	2009
Year-End Report	2008
Audit Report	Not Available

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

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	Návrh východísk rozpočtu verejnej správy na roky 2010 až 2012, May 6, 2009: http://www.rokovania.sk/appl/material.nsf/0/627E828ABA026075C125759B003F1336?OpenDocument
Budget Summary	N/A
Executive's Budget Proposal	Návrh rozpočtu verejnej správy na roky 2009 až 2011, October 15, 2008: http://www.rokovania.sk/appl/material.nsf/0/DE956EA33A59E37FC12574E300222BFB/\$FILE/Zdroj.html
Budget Document One in Support of the Executive's Budget Proposal	Prílohy k návrhu rozpočtu verejnej správy na roky 2009 až 2011, October 15, 2008: http://www.rokovania.sk/appl/material.nsf/0/9F2FD44E76B23F41C12574E300224411/\$FILE/Zdroj.html
Budget Document Two in Support of the Executive's Budget Proposal	Numerical annexes submitted to Parliament, October 15, 2008: http://www.nrsr.sk/Default.aspx?sid=zakony/zakon&MasterID=2621#IICit
Budget Document Three in Support of the Executive's Budget Proposal	N/A
Citizens Budget	N/A
Enacted Budget	Zákon o štátnom rozpočte na rok 2009, November 28, 2008: http://www.nrsr.sk/Default.aspx?sid=zakony/zakon&MasterID=2621#IICit
In-Year Reports	In-year reports on MOF website, August 2009: http://www.finance.gov.sk/en/Default.aspx?CatID=233&id=111 http://www.finance.gov.sk/en/Default.aspx?CatID=234&id=67 http://www.finance.gov.sk/en/Default.aspx?CatID=235&id=67
Mid-Year Review	Správa o makroekonomickom vývoji a vývoji verejných financií SR za I. polrok 2009 a predikcia vývoja do konca roka, September 9, 2009: http://www.rokovania.sk/appl/material.nsf/0/EAA1FCEB0A22220BC125762B0027EF24?OpenDocument

Year-End Report	Návrh záverečného účtu verejnej správy za rok 2008, June 26, 2009-11: 30 http://www.finance.gov.sk/Default.aspx?CatID=7302
Audit Report	Not Produced. The practice of auditing the final accounts was introduced in Slovakia only since the 2009 accounting period (effectively done in 2010). Stanovisko NKÚ SR k Návrhu ŠZÚ SR za rok 2008, June 2009: http://www.nku.gov.sk/downloads/Stnovisko%20k%20szu%202008.pdf
Other Documents	N/A
Relevant Ministries & Departments	Ministry of Finance (www.finance.gov.sk) Supreme Audit Office (www.nku.gov.sk) Parliament (www.nrsr.sk)

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

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

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

Section Two: The Executive's Budget Proposal

Notes on abbreviations:

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

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

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

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

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

For more information on these changes for any question please write to info@internationalbudget.org.

The Executive's Budget Proposal	
Estimates for the Budget Year and Beyond	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit. Expenditures are classified by administrative unit, but some small units are not shown separately. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented. Not applicable/other (please comment). <p><u>Citation:</u> Section 4.1 of the draft budget: http://www.rokovania.sk/appl/material.nsf/0/DE956EA33A59E37FC12574E300222BFB/\$FILE/Zdroj.html</p> <p><u>Comment:</u> Budget expenditures are classified by administrative unit, e.g. the allocations follow the ministry level. Some autonomous agencies have their own budget lines (chapters), and some correspond to government programs. Department level is not shown in the budget documentation (unless being a separate part of a government program).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>2. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <ol style="list-style-type: none"> All expenditures are classified by functional classification, and the categorization is compatible with international standards. All expenditures are classified by functional classification, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by function. No expenditures classified by function are presented. Not applicable/other (please comment). <p><u>Citation:</u> http://www.nrsr.sk/Dynamic/Download.aspx?DocID=290942</p> <p><u>Comment:</u> There is a breakdown of expenditures by function in the tables accompanying the budget documentation (table annex), but only the aggregated level is presented, not the details.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<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> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification. d. No expenditures classified by economic classification are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.nrsr.sk/Dynamic/Download.aspx?DocID=290935</p> <p><u>Comment:</u> Expenditures are classified by economic categories, and such data are presented in the budget documentation. The economic classification is compatible with international standards, though some minor adjustments are need in order to get GFS-compatible data.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>4. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ul style="list-style-type: none"> a. Program-level data are presented for all expenditures. b. Program-level data are presented for at least two-thirds of, but not all, expenditures. c. Program-level data are presented, but for less than two-thirds of expenditures. d. No program-level data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.nrsr.sk/Dynamic/Download.aspx?DocID=290935</p> <p><u>Comment:</u> Except for the “general treasury” chapter, governed by MOF, all budget expenditures are presented in programs and their parts (sub-program, element/project).</p> <p><u>Researcher Response to this Question was “b”</u></p> <p><u>Peer Reviewer One Comment:</u> I would hesitate between “a” and “b” since the coverage is not 100%, but very high.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire: “b.” We think that this answer should stay unchanged. Not all expenditures are presented in the budget or in supporting documentation, so the right answer is “b.”</p> <p><u>IBP Comment:</u> IBP editors chose answer “b” as originally suggested by the researcher.</p>	<p>b</p>
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<p>5. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate expenditure are presented. b. No, multi-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Section 2.2 and 4.1 of the draft budget: http://www.rokovania.sk/appl/material.nsf/0/DE956EA33A59E37FC12574E300222BFB/\$FILE/Zdroj.html</p> <p><u>Comment:</u> Multi-year expenditure allocations (budget year and two following years) for general government and state budget are presented in the budget documentation.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>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> <ul style="list-style-type: none"> a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u> Economic: http://www.nrsr.sk/Dynamic/Download.aspx?DocID=290936 http://www.nrsr.sk/Dynamic/Download.aspx?DocID=290937 Functional: http://www.nrsr.sk/Dynamic/Download.aspx?DocID=290943 http://www.nrsr.sk/Dynamic/Download.aspx?DocID=290944 Programatic: http://www.nrsr.sk/Dynamic/Download.aspx?DocID=290935</p> <p><u>Comment:</u> Multi-year expenditure allocations are presented by administrative and economic and functional classification in the budget documentation. The documentation sent to Parliament also includes multi-year estimates for government programs and functions.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>7. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ul style="list-style-type: none"> a. All sources of tax revenue are identified individually. b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. d. No sources of tax revenue are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> Section 3.1 and 3.2 of the draft budget: http://www.rokovania.sk/appl/material.nsf/0/DE956EA33A59E37FC12574E300222BFB/\$FILE/Zdroj.html</p> <p><u>Comment:</u> The budget documentation includes a detailed breakdown of tax revenues by different type of tax, and also shows a multi-year estimate of those revenues.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>8. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ul style="list-style-type: none"> a. All sources of non-tax revenue are identified individually. b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. d. No sources of non-tax revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> Section 3.4 of the draft budget: http://www.rokovania.sk/appl/material.nsf/0/DE956EA33A59E37FC12574E300222BFB/\$FILE/Zdroj.html</p> <p><u>Comment:</u> The budget documentation includes a breakdown of non-tax revenues by category, and also shows a multi-year estimate of those revenues.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>9. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate revenue are presented. b. No, multi-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Section 2.2 and section 3 of the draft budget: http://www.rokovania.sk/appl/material.nsf/0/DE956EA33A59E37FC12574E300222BFB/\$FILE/Zdroj.html</p> <p><u>Comment:</u> The budget documentation includes a breakdown of tax and non-tax revenues by type of tax and category, and also shows a multi-year estimate of those revenues.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<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> <p>a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, multi-year estimates are presented, but only for some individual sources of revenue. d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Section 3 of the draft budget: http://www.rokovania.sk/appl/material.nsf/0/DE956EA33A59E37FC12574E300222BFB/\$FILE/Zdroj.html</p> <p><u>Comment:</u> The budget documentation includes a breakdown of tax and non-tax revenues by type of tax and category, and also shows a multi-year estimate of those revenues.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?
- a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget).
 - b. Yes, the data reflect the outstanding debt at the end of the budget year.
 - c. Yes, the data reflect the outstanding debt at the start of the budget year.
 - d. No, data on the outstanding debt are not presented.
 - e. Not applicable/other (please comment).

Citation:

Section 2.3 of the draft budget:

[http://www.rokovania.sk/appl/material.nsf/0/DE956EA33A59E37FC12574E300222BFB/\\$FILE/Zdroj.html](http://www.rokovania.sk/appl/material.nsf/0/DE956EA33A59E37FC12574E300222BFB/$FILE/Zdroj.html)

Comment:

The data reflect outstanding debt at the end of the period only, but also include the expected net borrowing requirement for the fiscal year (this is set in the annual budget law).

a

Researcher Response to this Question was "b"

Peer Reviewer One Comment: A more appropriate response to this question would be "a" given the comment by the authors, with which I agree.

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should be changed as suggested by Peer Reviewer One, to "a." Although "b" is also correct, we think that the more appropriate answer would be answer "a."

IBP Comment: IBP editors chose answer "a" as suggested by Peer Reviewer One.

<p>12. Does the executive's budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>a. Yes, interest payments on the debt are presented. b. No, interest payments on the debt are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Section 4, sub-section A.5 and section 4.2, page 53: http://www.rokovania.sk/appl/material.nsf/0/DE956EA33A59E37FC12574E300222BFB/\$FILE/Zdroj.html</p> <p><u>Comment:</u> Debt servicing is a separate line in the budget, covering debt interest payments from the budget. Data are shown for the budget year, as well as for two subsequent years, and both on a cash and on an accrual basis.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>13. Does the executive's budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?</p> <p>a. Yes, extensive information related to the composition of government debt is presented. b. Yes, key additional information is presented, but some details are excluded. c. Yes, some additional information is presented, but it lacks important details. d. No, additional information related to the composition of government debt is not presented. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Annex 3 to the draft budget: http://www.rokovania.sk/appl/material.nsf/0/9F2FD44E76B23F41C12574E300224411/\$FILE/Zdroj.html</p> <p><u>Comment:</u> Comprehensive information on the composition of the government debt is presented in a separate annex describing the debt management strategy of the government.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ul style="list-style-type: none"> a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly. b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded. c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details. d. No, information related to the macroeconomic forecast is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Section 1.2 of the draft budget: http://www.rokovania.sk/appl/material.nsf/0/DE956EA33A59E37FC12574E300222BFB/\$FILE/Zdroj.html</p> <p><u>Comment:</u> A detailed macroeconomic forecast is an integral part of the budget documentation.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>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> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of different macroeconomic assumptions on the budget is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Section 1.2 of the draft budget: http://www.rokovania.sk/appl/material.nsf/0/DE956EA33A59E37FC12574E300222BFB/\$FILE/Zdroj.html</p> <p><u>Comment:</u> No sensitivity analysis is provided in the budget documentation. Only one scenario is prepared by MOF, but its scrutinized by independent macro- and economic committees before the budget is published.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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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:

Rules for submitting materials to Cabinet meetings:
<http://www.vlada.gov.sk/7506/smernica-na-pripravu-a-predkladanie-materialov-na-rokovanie-vlady-sr.php?menu=1255>

Comment:

The impact of policy proposals is not presented as part of the budget documentation, but there is an established fiscal impact assessment procedure separate from the budget procedure. Within FIA, the cost impacts of all policy proposals need to be evaluated.

d

Researcher Response to this Question was "d"

Peer Reviewer One Comment: There is no tradition in Slovakia of the budget as a policy statement in terms of new expenditure programs, so policies are developed independently of the budget cycle and the cost of those approved by the government prior to the budget approval tend to be reflected into the budget. So I would go for "c" or "d" from a substantive point of view, but formally it is "d."

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "d." We agree with the comment but the right answer stays "d."

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

<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:</u> Section 3.1 of the draft budget: http://www.rokovania.sk/appl/material.nsf/0/DE956EA33A59E37FC12574E300222BFB/\$FILE/Zdroj.html</p> <p><u>Comment:</u> Yes, such an analysis is part of the budget documentation. The impact of policy proposals on revenues is discussed in a narrative description and quantified.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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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> <ul style="list-style-type: none"> a. All expenditures are classified by administrative unit for BY-1. b. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. c. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. d. No expenditures classified by administrative unit are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> Section 4.1 of the draft budget: http://www.rokovania.sk/appl/material.nsf/0/DE956EA33A59E37FC12574E300222BFB/\$FILE/Zdroj.html</p> <p><u>Comment:</u> BY-1 data for administrative units are presented in the same format as the budget data. However, BY-1 is not based on execution, but rather on the approved budget from the previous year. This somehow complicates the comparison.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</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?
- a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards.
 - b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards.
 - c. Some, but not all, expenditures are classified by function for BY-1.
 - d. No expenditures classified by function are presented for BY-1.
 - e. Not applicable/other (please comment).

Citation:

[http://www.rokovania.sk/appl/material.nsf/0/7044DDB8301FE6DAC12575AF00305A14/\\$FILE/Zdroj.html](http://www.rokovania.sk/appl/material.nsf/0/7044DDB8301FE6DAC12575AF00305A14/$FILE/Zdroj.html)

Comment:

In the table annexes, the breakdown by functional classification is presented, however only for the budget year and two subsequent years.

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: I agree with the answer. The executive's budget does not contain such information. The breakdown of expenditures by functional classification for the year preceding the budget year (BY-1) is part of the year-end budget report that is usually released in May of the budget year (BY).

[http://www.rokovania.sk/appl/material.nsf/0/7044DDB8301FE6DAC12575AF00305A14/\\$FILE/Zdroj.html](http://www.rokovania.sk/appl/material.nsf/0/7044DDB8301FE6DAC12575AF00305A14/$FILE/Zdroj.html)

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "d." We think that we are in agreement with the reviewer comment. In addition, the citation should be added as suggested.

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

d

20. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?
- All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards.
 - All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards.
 - Some, but not all, expenditures are classified by economic classification for BY-1.
 - No expenditures classified by economic classification are presented for BY-1.
 - Not applicable/other (please comment).

Citation:

Section 4.1 of the draft budget:

[http://www.rokovania.sk/appl/material.nsf/0/DE956EA33A59E37FC12574E300222BFB/\\$FILE/Zdroj.html](http://www.rokovania.sk/appl/material.nsf/0/DE956EA33A59E37FC12574E300222BFB/$FILE/Zdroj.html)

Comment:

The breakdown of some expenditures for BY-1 by economic category is part of the text narratives of the executive's budget. These data are only presented for the approved budget, not the expected budget outcome. Tables in annexes present the economic breakdown of expenditures, but only for BY to BY+2.

d

Researcher Response to this Question was "c"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "d." The executive's budget presents minimum information on the economic classification of expenditures and thus cannot be considered as "some, but not all." At the same time, this information cannot be considered as systematically presented. The breakdown of expenditures by economic classification for the year preceding the budget year (BY-1) is part of the year-end budget report that is usually released in May of the budget year (BY).
[http://www.rokovania.sk/appl/material.nsf/0/5C3ABABAF003055DA/\\$FILE/Zdroj.html](http://www.rokovania.sk/appl/material.nsf/0/5C3ABABAF003055DA/$FILE/Zdroj.html)

Researcher Response: I suggest the answer should be changed as suggested by Peer Reviewer Two, to "d." We agree with the reviewer's comment. The answer "d" would be better.

IBP Comment: IBP editors chose answer "d" as suggested by Peer Reviewer Two.

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)?
- 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).

Citation:

[http://www.rokovania.sk/appl/material.nsf/0/C2E2EED63B762A50C12575AF00305DD6/\\$FILE/Zdroj.html](http://www.rokovania.sk/appl/material.nsf/0/C2E2EED63B762A50C12575AF00305DD6/$FILE/Zdroj.html)

Comment:

Only data for BY to BY+2 are presented in the budget documentation in the form of programs.

d

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: I agree with the answer. The executive's budget does not contain such information. The breakdown of expenditures for individual programs for the year preceding the budget year (BY-1) is part of the year-end budget report that is usually released in May of the budget year (BY). [http://www.rokovania.sk/appl/material.nsf/0/C2E2EED63B762A50C12575AF00305DD6/\\$FILE/Zdroj.html](http://www.rokovania.sk/appl/material.nsf/0/C2E2EED63B762A50C12575AF00305DD6/$FILE/Zdroj.html).

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "d." In spite of the reviewer's insight, "d" remains the right answer. Citation should be added.

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

<p>22. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. Not applicable/other (please comment). <p><u>Citation:</u> Section 4 of the draft budget: http://www.rokovania.sk/appl/material.nsf/0/DE956EA33A59E37FC12574E300222BFB/\$FILE/Zdroj.html</p> <p><u>Comment:</u> All expenditure data for BY-1 are presented as they were approved by the Parliament in the last year's budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>23. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> 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). <p><u>Citation:</u> Section 4 of the draft budget: http://www.rokovania.sk/appl/material.nsf/0/DE956EA33A59E37FC12574E300222BFB/\$FILE/Zdroj.html</p> <p><u>Comment:</u> No, such data are not presented in the budget. BY-2 comparisons are used only occasionally.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>24. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all. Not applicable/other (please comment). <p><u>Citation:</u> Section 4.2 of the draft budget: http://www.rokovania.sk/appl/material.nsf/0/DE956EA33A59E37FC12574E300222BFB/\$FILE/Zdroj.html</p> <p><u>Comment:</u> The data for BY-2 are presented only occasionally in the budget. These cases include specific types of expenditures and do not cover complete budget in any of the applicable classifications.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>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:</u> Section 4 of the draft budget: http://www.rokovania.sk/appl/material.nsf/0/DE956EA33A59E37FC12574E300222BFB/\$FILE/Zdroj.html</p> <p><u>Comment:</u> In cases where BY-2 data are presented, actual outcomes are often mixed with approved budget allocations. Some data are presented as actual outcomes, some as approved budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ul style="list-style-type: none"> a. Yes, prior-year data are always adjusted to be comparable to the budget year data. b. Yes, in most cases, prior-year data are adjusted to be comparable. c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Section 4 of the draft budget: http://www.rokovania.sk/appl/material.nsf/0/DE956EA33A59E37FC12574E300222BFB/\$FILE/Zdroj.html</p> <p><u>Comment:</u> In most cases, the comparisons are adjusted for any changes in the classification or presentation format.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<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> <ul style="list-style-type: none"> a. All tax revenues are identified individually for BY-1. b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. d. No tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> Section 3.1 and 3.2 of the draft budget: http://www.rokovania.sk/appl/material.nsf/0/DE956EA33A59E37FC12574E300222BFB/\$FILE/Zdroj.html</p> <p><u>Comment:</u> The tax revenues in the budget are broken down to a level of individual taxes for BY, as well as BY-1.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>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> <ul style="list-style-type: none"> a. All non-tax revenues are identified individually for BY-1. b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. d. No non-tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> Section 3.4 of the draft budget: http://www.rokovania.sk/appl/material.nsf/0/DE956EA33A59E37FC12574E300222BFB/\$FILE/Zdroj.html</p> <p><u>Comment:</u> Only a portion of the non-tax revenue is presented for BY-1 in the budget documentation.</p> <p><u>Researcher Response to this Question was “c”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> I agree with the answer and comments. Non-tax revenues are presented in a non-systematic way within the narrative part of the supporting budget documentation.</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire: “c.” We agree with the comment and so no change is needed.</p> <p><u>IBP Comment:</u> IBP editors chose answer “c” as originally suggested by the researcher.</p>	<p>C</p>
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29. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?

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

Citation:

Section 3.1 and 3.2 of the draft budget:

[http://www.rokovania.sk/appl/material.nsf/0/DE956EA33A59E37FC12574E300222BFB/\\$FILE/Zdroj.html](http://www.rokovania.sk/appl/material.nsf/0/DE956EA33A59E37FC12574E300222BFB/$FILE/Zdroj.html)

b

Comment:

The estimates of tax revenues have been updated for mid-year data when they are presented for BY-1. Also, the non-tax revenues have been updated, but only partially and they are mostly not presented for BY-1.

Researcher Response to this Question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

IBP Comment: IBP editors chose answer "b" because some information on the non-tax revenues has not been updated, as suggested in the comment.

<p>30. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year estimates of aggregate revenue are presented. b. No, such prior-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Section 3 of the draft budget: http://www.rokovania.sk/appl/material.nsf/0/DE956EA33A59E37FC12574E300222BFB/\$FILE/Zdroj.html</p> <p><u>Comment:</u> The BY-2 estimates (actual outcomes) are presented in the budget only for part of the overall budget revenues, namely taxes.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>31. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. Yes, such prior-year estimates are presented, but only for some individual sources of revenue. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all. Not applicable/other (please comment). <p><u>Citation:</u> Section 3 of the draft budget: http://www.rokovania.sk/appl/material.nsf/0/DE956EA33A59E37FC12574E300222BFB/\$FILE/Zdroj.html</p> <p><u>Comment:</u> Tax revenues, constituting the largest part of the overall budget revenues, include a comparison with BY-2 budget outcome.</p> <p><u>Researcher Response to this Question was “b”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> I agree with the answer. Most of the non-tax revenues for the BY-2 are not presented in detail.</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire: “b.”</p> <p><u>IBP Comment:</u> IBP editors chose answer “b” as originally suggested by the researcher.</p>	<p>b</p>
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<p>32. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for all revenues are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> Section 3 of the draft budget: http://www.rokovania.sk/appl/material.nsf/0/DE956EA33A59E37FC12574E300222BFB/\$FILE/Zdroj.html</p> <p><u>Comment:</u> Actual data are only presented for tax revenues, other sources of revenues do not include the prior year (BY-2) estimates.</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> I agree with the answer. Such data are part of the year-end budget report, but are not part of the executive's budget or its supporting documentation.</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire: "d."</p> <p><u>IBP Comment:</u> IBP editors chose answer "d" as originally suggested by the researcher.</p>	<p>d</p>
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<p>33. Does the executive’s budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. c. Yes, but only information on the level of debt is presented. d. No, information related to the government debt for BY-1 is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Annex 3 to the draft budget: http://www.rokovania.sk/appl/material.nsf/0/9F2FD44E76B23F41C12574E300224411/\$FILE/Zdroj.html</p> <p><u>Comment:</u> The level of debt is presented in the budget documentation, including details such as the composition by instruments, maturity and interest rate.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>34. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for government debt are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u> Annex 3 to the draft budget: http://www.rokovania.sk/appl/material.nsf/0/9F2FD44E76B23F41C12574E300224411/\$FILE/Zdroj.html</p> <p><u>Comment:</u> Debt data for BY-2 presented in the budget are based on the actual outcomes.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

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"> a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on extra-budgetary funds is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Annex 1 to the draft budget: http://www.rokovania.sk/appl/material.nsf/0/9F2FD44E76B23F41C12574E300224411/\$FILE/Zdroj.html</p> <p><u>Comment:</u> All extra-budgetary funds revenue and expenditure estimates (for BY-1 to BY+2) are part of the budget documentation, though the text narrative accompanying the tables is not very informative.</p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "a." A narrative presents all information on extra-budgetary funds. The only shortfall is the depth of such information and the system of its presentation.</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire: "b." We do not agree with the suggested change to "a." The presented information about extra-budgetary funds is not extensive enough. So, the right answer stays "b."</p> <p><u>IBP Comment:</u> IBP editors chose answer "b" as originally suggested by the researcher.</p>	b

<p>36. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ul style="list-style-type: none"> a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on intergovernmental transfers is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Section 4.1 part A.4 of the draft budget: http://www.rokovania.sk/appl/material.nsf/0/DE956EA33A59E37FC12574E300222BFB/\$FILE/Zdroj.html Annex 1 to the draft budget: http://www.rokovania.sk/appl/material.nsf/0/9F2FD44E76B23F41C12574E300224411/\$FILE/Zdroj.html</p> <p><u>Comment:</u> Intergovernmental transfers are discussed and quantified both in the budget document and in the annex highlighting the transfers on the recipients' side.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ol style="list-style-type: none"> Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on transfers to public corporations is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Section 4 of the draft budget: http://www.rokovania.sk/appl/material.nsf/0/DE956EA33A59E37FC12574E300222BFB/\$FILE/Zdroj.html</p> <p><u>Comment:</u> Data on these transfers are available, though they are scattered all over the expenditure description and details such as the reason for these transfers are missing.</p> <p><u>Researcher Response to this Question was “c”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “b,” because key transfers are included and it is not clear what is meant by “reason for the transfer.”</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire: “c.” As we mentioned, there is only some information about these transfers. The right answer is “c.”</p> <p><u>IBP Comment:</u> IBP editors chose answer “c” as originally suggested by the researcher.</p>	<p>C</p>
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<p>38. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ul style="list-style-type: none"> a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates. b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on quasi-fiscal activities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Generally the extent of QFAs is very limited in Slovakia. Some of the former QFAs became part of the budget expenditure programs. If we consider SME or export support as QFA, such activities are not reported in the budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Section 5 of the draft budget: http://www.rokovania.sk/appl/material.nsf/0/DE956EA33A59E37FC12574E300222BFB/\$FILE/Zdroj.html</p> <p><u>Comment:</u> A basic description of transactions regarding state financial assets is presented in the budget documentation.</p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> I agree with the answer. The documentation contains only financial transactions regarding assets and does not contain information of their purpose.</p> <p><u>Researcher Response:</u> The right answer is "b" as reviewer and we both agreed.</p> <p><u>IBP Comment:</u> IBP editors chose answer "b" as originally suggested by the researcher.</p>	<p>b</p>
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<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on non-financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Information on non-financial assets are not part of the budget, they only are presented in the government closing account.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
<p>41. Does the executive's budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on expenditure arrears is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Since the Treasury became operational in 2003, expenditure arrears are not an issue in Slovakia. They are not presented in the budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>e</p>

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

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

Citation:

Comment:

Issuing of new state guarantees must be presented directly in the annual budget law; however PPP projects with major impact on government balance are not included.

b

Researcher Response to this Question was "c"

Peer Reviewer One Comment: I would argue for "b," the contingent liabilities that are not presented are those that are not considered likely to be called by the government under the ESA95 methodology. Once Eurostat declares differently, government will include them in the budgetary documents.

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should be changed as suggested by Peer Reviewer One to "b." Although we think that "c" is correct (not all the key contingent liabilities are highlighted), the answer "b" is correct too (if we admit the reviewer's argument).

IBP Comment: IBP editors chose answer "b" as suggested by Peer Reviewer One.

<p>43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ul style="list-style-type: none"> a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key future liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on future liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Such information is missing in the budget documentation. However, the extent of the subsidies in the civil service pension system is limited.</p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> I agree with the answer. No information on future liabilities can be found in the executive's budget or its supporting documentation. Only very partial narrative comments are present in the supporting documentation.</p> <p><u>Researcher Response:</u> The reviewer's opinion is correct; the most suitable answer to this question is “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” as originally suggested by the researcher.</p>	<p>d</p>
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<p>44. Does the executive’s budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <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:</u> Annex 2 to the draft budget - EU funds: http://www.rokovania.sk/appl/material.nsf/0/9F2FD44E76B23F41C12574E300224411/\$FILE/Zdroj.html</p> <p><u>Comment:</u> Loans are identified and EU-funded programs are clearly distinguished from other funding sources in the budget documentation.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>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:</u> Section 3.2 of the draft budget: http://www.rokovania.sk/appl/material.nsf/0/DE956EA33A59E37FC12574E300222BFB/\$FILE/Zdroj.html</p> <p><u>Comment:</u> There are not many tax expenditures in Slovakia, but the budget lacks a presentation of most of their budget impacts. Only the quantification of taxpayer's transfers to NGOs subtracted from the tax liability is part of the budget document.</p> <p><u>Researcher Response to this Question was “c”</u></p> <p><u>Peer Reviewer One Comment:</u> There are other important tax expenditures – investor incentives and tax credits for children, for example and their presentation in the budget is haphazard, so “c” is probably right.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.” Only a few data presented in a non-systematic way in the narrative part of the supporting documentation are presented.</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire: “c.” Despite the reviewer's comments we insist on the answer “c.” As Reviewer Two commented, there is some information on tax expenditures so the answer “d” cannot be right.</p> <p><u>IBP Comment:</u> IBP editors chose answer “c” as originally suggested by the researcher.</p>	<p>C</p>
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<p>46. Does the executive's budget or any supporting budget documentation identify all earmarked revenues?</p> <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:</u></p> <p><u>Comment:</u> There is no evidence of earmarked revenues in the budget, although there are only a few of them in Slovakia. Mostly they are concentrated outside the central budget in special dedicated state funds. The budget of these funds is part of the budget documentation, but earmarked revenues are not discussed there either.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<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:</u> Section 4.1 and 4.2 page 53 of the draft budget: http://www.rokovania.sk/appl/material.nsf/0/DE956EA33A59E37FC12574E300222BFB/\$FILE/Zdroj.html</p> <p><u>Comment:</u> The programs related to the army are also considered secret items, so the overall percentage is above 1 percent of total expenditures.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

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"> 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. Yes, information is presented, highlighting the link between major policy goals and the budget, 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 is not presented. Not applicable/other (please comment). <p><u>Citation:</u> The draft budget: http://www.rokovania.sk/appl/material.nsf/0/DE956EA33A59E37FC12574E300222BFB/\$FILE/Zdroj.html</p> <p><u>Comment:</u> The budget gives a basic idea of how government goals are accomplished through expenditure policy. These are reflected in the narratives as well as in the program classification.</p> <p><u>Researcher Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> I agree with the answer. Most of the expenditures are not directly linked to government policy goal.</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire: "c." There is no exact and direct link between expenditures and government's goals. Although there is a program classification, the names of the programs are vague and do not clearly reflect the government's goals.</p> <p><u>IBP Comment:</u> IBP editors chose answer "c" as originally suggested by the researcher.</p>	C

<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> <ul style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government’s stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the major policy goals, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government’s stated policy goals over a multi-year period is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> The draft budget: http://www.rokovania.sk/appl/material.nsf/0/DE956EA33A59E37FC12574E300222BFB/\$FILE/Zdroj.html Government programs: http://www.nrsr.sk/Dynamic/Download.aspx?DocID=290935</p> <p><u>Comment:</u> Both the naratives and the program classification of expenditures includes a period of BY to BY+2. the outyears, however, are only indicative.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<p>50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <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:</u> Section 4.2 of the draft budget: http://www.rokovania.sk/appl/material.nsf/0/DE956EA33A59E37FC12574E300222BFB/\$FILE/Zdroj.html</p> <p><u>Comment:</u> Some of the naratives also include non-financial data; programs rather contain performance data.</p> <p><u>Researcher Response to this Question was “c”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a” since all programs present non-financial data, which includes performance and other data (mostly performance data).</p> <p><u>Peer Reviewer Two Comment:</u> I agree with the answer. Only a few programs do contain direct information on non-financial data.</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire: “c.” In this case we both agree with the comment of Reviewer Two. We do not consider the presence of performance data as sufficient for changing the answer to “a.”</p> <p><u>IBP Comment:</u> IBP editors chose answer “c” as originally suggested by the researcher.</p>	<p>C</p>
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<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ul style="list-style-type: none"> a. The non-financial data are very useful for assessing program performance. b. The non-financial data are mostly useful for assessing program performance. c. The non-financial data are somewhat useful for assessing program performance. d. No non-financial data are provided or they are not useful for assessing program performance. e. Not applicable/other (please comment). <p><u>Citation:</u> Section 4.2 of the draft budget: http://www.rokovania.sk/appl/material.nsf/0/DE956EA33A59E37FC12574E300222BFB/\$FILE/Zdroj.html</p> <p><u>Comment:</u> The non-financial data are mostly missing, and in the cases they are present, it is hard to judge the program performance based on them.</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u> I would argue "a" based on previous question.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> As we argued in previous comment, we think that "d" is the right answer.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d" as originally suggested by the researcher.</p>	<p>d</p>
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<p>52. Does the executive’s budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ul style="list-style-type: none"> a. Performance indicators are presented for all programs. b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. c. Performance indicators are presented for programs representing less than two-thirds of expenditures. d. No performance indicators are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Government programs: http://www.nrsr.sk/Dynamic/Download.aspx?DocID=290935</p> <p><u>Comment:</u> The program classification includes performance indicators on all three levels (program, subprogram, element/project).</p> <p><u>Researcher Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> I agree with the answer. All programs have “performance” indicators; the question remains about the quality and usefulness of such indicators for real evaluation of program performance.</p> <p><u>Researcher Response:</u> No change in this answer is needed.</p> <p><u>IBP Comment:</u> IBP editors chose answer “a” as originally suggested by the researcher.</p>	<p>a</p>
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53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?

- a. All performance indicators are well designed.
- b. Most performance indicators are well designed.
- c. Some performance indicators are well designed, but most are not.
- d. No programs have performance indicators, or they are not well designed.
- e. Not applicable/other (please comment).

Citation:

Government programs:
<http://www.nrsr.sk/Dynamic/Download.aspx?DocID=290935>

Comment:

Most of the performance indicators cannot be used for assessing the program performance, but there are also programs with a well established set of indicators.

Researcher Response to this Question was "c"

Peer Reviewer One Comment: Actually, there is no study that would enable us to choose between "b" and "c." It also depends on weighting used – for example, what if large programs, of which there is a smaller number, contain good performance indicators?

Peer Reviewer Two Comment: I agree with the answer. Very few programs have well designed performance indicators capable of showing program progress towards the public policy goal.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "c." We think that in this case the right answer was already chosen. Of course we partly agree with comment of Reviewer One "it depends," but it does not change anything on that the "c" stays the most appropriate answer.

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

C

<p>54. Are performance indicators used in conjunction with performance targets presented in the executive’s budget or any supporting budget documentation?</p> <ul style="list-style-type: none">a. All performance indicators are used in conjunction with performance targets.b. Most performance indicators are used in conjunction with performance targets.c. Some performance indicators are used in conjunction with performance targets, but most are not.d. No performance indicators are used in conjunction with performance targets.e. Not applicable/other (please comment). <p><u>Citation:</u> Government programs: http://www.nrsr.sk/Dynamic/Download.aspx?DocID=290935</p> <p><u>Comment:</u> Performance targets are only set for programs as part of the specific program classification, but they are matched with respective indicators to measure the progress towards these targets.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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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?
- a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.
 - b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.
 - c. Yes, some information is presented, but it lacks important details.
 - d. No, information on policies intended to alleviate poverty is not presented.
 - e. Not applicable/other (please comment).

Citation:

Section 4.2 page 34 of the draft budget:
[http://www.rokovania.sk/appl/material.nsf/0/DE956EA33A59E37FC12574E300222BFB/\\$FILE/Zdroj.html](http://www.rokovania.sk/appl/material.nsf/0/DE956EA33A59E37FC12574E300222BFB/$FILE/Zdroj.html)

Comment:

A very basic description of social policies is presented in the budget, but it lacks details such as the number of beneficiaries or a discussion of program goals and performance.

C

Researcher Response to this Question was "c"

Peer Reviewer One Comment: I would argue for "b" because the core budget text and the programs together present information on the expected impact of key policies, particularly with regard to numbers of beneficiaries and performance.

Peer Reviewer Two Comment:

Researcher Response: There is not enough information presented (about programs) and we think that the fact that it lacks important details is the main argument for choosing answer "c."

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

Additional Key Information for Budget Analysis & Monitoring	
<p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>	
<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <ol style="list-style-type: none"> a. Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Section 3 of the draft budget: http://www.rokovania.sk/appl/material.nsf/0/DE956EA33A59E37FC12574E300222BFB/\$FILE/Zdroj.html</p> <p><u>Comment:</u> Such information is partially covered by the narrative explanation of budget revenues, though it lacks a more detailed analysis.</p> <p><u>Researcher Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u> I am puzzled by the question, to be honest, because I would not expect the budget to reiterate information otherwise publicly available, such as tax rates. This would make the budget a very unwieldy and unreadable text indeed.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire: "c." We do not evaluate the relevance of the question, but only choose the correct answer according to reality. The reviewer's comment is insightful, but no change in this answer is needed.</p> <p><u>IBP Comment:</u> IBP editors chose answer "c" as originally suggested by the researcher.</p>	C

<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ul style="list-style-type: none"> a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded. c. Yes, some analysis is presented, but it lacks important details. d. No analysis on the distribution of the tax burden is presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Occasionally, such an analysis has been performed by MOF, but it is not on a regular basis and thus we cannot consider it to be accessible to the public.</p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u> Again, I consider the question to be poorly phrased, because it does not stipulate what sort of distribution is meant – between various taxes, income groups etc. Since distribution between various income groups is probably meant, “d” is correct.</p> <p><u>Peer Reviewer Two Comment:</u> I agree with the answer. No such information is available to the public on a regular basis. Some of the analyses have been performed by the Institute of Financial Policy operating at the Ministry of Finance.</p> <p><u>Researcher Response:</u> “d” is the correct answer, although the reviewers’ comments are surely true, but relevant for another discussion.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” as originally suggested by the researcher.</p>	<p>d</p>
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<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ul style="list-style-type: none">a. Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.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:</u></p> <p><u>Comment:</u> Slovakia does not receive any assistance from IFIs, and if it does, it is presented in the budget as an ordinary loan agreement.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>e</p>
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<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ul style="list-style-type: none"> a. Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. b. Yes, information is presented, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on conditions associated with donor country assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Slovakia does not receive any assistance from donor countries.</p> <p><u>Researcher Response to this Question was “e”</u></p> <p><u>Peer Reviewer One Comment:</u> Correct, though above, donor assistance was interpreted as EU money and here it is interpreted differently – it might be useful to unify.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> According to relevant documents, the right answer is “e.” The EU money which Slovakia has and will receive is not considered a loan (it could be an incentive for a discussion of whether this classification is right, but in the answer we evaluated the reality and “e” is correct). No assistance from IFIs received during the evaluated period.</p> <p><u>IBP Comment:</u> IBP editors chose answer “e” as originally suggested by the researcher.</p>	<p>e</p>
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<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ol style="list-style-type: none"> Yes, it provides a summary that is very informative. Yes, it provides a summary that is somewhat informative. Yes, but the summary is not very informative. No, it does not provide a summary. Not applicable/other (please comment). <p><u>Citation:</u> 4th election period, 29th Parliament meeting, transcript of plenary session from November 27, 2009: (http://www.nrsr.sk/default.aspx?sid=schodze/rozprava)</p> <p><u>Comment:</u> A budget summary is only prepared for the Minister of Finance to hold his speech in Parliament. Fragments of this speech are accessible afterwards on the Parliament website, but it cannot be considered an official document.</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> I agree with the answer. No special arrangement for a public presentation of a budget summary is made in Slovakia.</p> <p><u>Researcher Response:</u> No special change in the answer should be made.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d" as originally suggested by the researcher.</p>	d
<p>61. Does the executive publish a "citizens budget" or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <ol style="list-style-type: none"> Yes, it publishes a citizens budget that is very informative. Yes, it publishes a citizens budget that is somewhat informative. Yes, but the citizens budget is not very informative. No, it does not publish a citizens budget. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There is no such document produced by the executive.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

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)?

- 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).

Citation:

<http://www.finance.gov.sk/Default.aspx?CatID=3922>

Comment:

Some explanations are accessible on the MOF website, though they might be too complicated for the general public.

C

Researcher Response to this Question was "b"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "d." This glossary (containing 27 terms with poor explanation and without any further details or examples of usage) cannot be accepted as a non-technical definition of terms used in the budget.

Researcher Response: I suggest the answer should be changed to "c" – it would indeed be more appropriate.

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

<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ul style="list-style-type: none"> a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information. c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information. d. No, the right to access government information has not been codified into law, or this right does not include access to budget information. e. Not applicable/other (please comment). <p><u>Citation:</u> The Freedom of Information Act No. 211/2000: http://www.changenet.sk/?section=doc&cat=80696&x=80712</p> <p><u>Comment:</u> The Freedom of Information Act allows citizens to access even specific information on government activity, including budget information. This act excludes public access to sensitive security information, however.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it (for example, from a ministry or agency)?</p> <ul style="list-style-type: none"> a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated expenditure information is available. e. Not applicable/other (please comment). <p><u>Citation:</u> Government programs: http://www.nrsr.sk/Dynamic/Download.aspx?DocID=290935</p> <p><u>Comment:</u> The executive's budget proposal presents the expenditure in programs on the most disaggregated level, but if citizens ask for such information, they should also get it from other ministries.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it from a ministry or agency?</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:</u></p> <p><u>Comment:</u> Most of the line ministries have non-financial information available on their websites. In case this information is not presented, citizens can ask for it and generally should be able to get it (if it exists).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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Section Three: The Budget Process

The Budget Process		
Executive's Formulation of the Budget		
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ul style="list-style-type: none"> a. The release date is set in permanent law. b. The executive announces the release date at least two months in advance. c. The executive announces the release date less than two months but more than two weeks in advance. d. The executive announces the release date two weeks or less before the release, or makes no announcement. e. Not applicable/other (please comment). <p><u>Citation:</u> § 14 part 3 and part 5 of the Budgetary Rules Law (523/2004): http://www.pokladnica.sk/dokumenty/523-2004.doc</p> <p><u>Comment:</u> The Budgetary Rules Law stipulates that the draft budget has to be submitted to the Cabinet of Ministers for approval before August 15. The law also says that the approved draft budget shall be sent to Parliament no later than October 15. The submission to the Cabinet for approval can be delayed by Cabinet decision. The submission to Parliament for approval can be delayed by Parliament decision.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a	

<p>67. Does the executive release to the public its timetable for preparation of the executive's budget proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the ministry of finance or what ever central government agency is in charge of coordinating the budget's formulation)?</p> <p>a. Yes, a detailed timetable is released to the public. b. Yes, a timetable is released, but some details are excluded. c. Yes, a timetable is released, but it lacks important details. d. No, a timetable is not issued to the public. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> § 14 of the Budgetary Rules Law (523/2004): http://www.pokladnica.sk/dokumenty/523-2004.doc Cabinet Decision on the Budget: http://www.rokovania.sk/appl/material.nsf/0/96EF1A6095C281E8C12574E3003A30FE/\$FILE/Zdroj.html</p> <p><u>Comment:</u> A basic timetable is given by the Budgetary Rules Law. It regulates the submission of the Pre-Budget Statement (end of April), draft budget submission to the Cabinet of Ministers (August 15) and approved draft budget submission to Parliament (October 15). Further details are given in the Cabinet of Ministers' decisions - in 2009 a CABMIN decision on the pre-budget statement was not made, so there was no formal guidance on the details of budget preparation. Details of internal MOF procedures are not included.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ul style="list-style-type: none"> a. The executive adheres to the dates in its timetable. b. The executive adheres to most of the key dates in its timetable. c. The executive has difficulty adhering to most of the dates in its timetable. d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The government meets the deadlines set by the legislation. Some line ministries deviate from the deadlines set by the CABMIN decisions, though this does not affect the overall budget preparation process.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> a. Yes, the executive holds extensive consultations with a wide range of legislators. b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded. c. Yes, the executive holds very limited consultations, involving only a few members of the legislature. d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Typically the consultations are held with MPs from the budget committee representing the coalition parties, but they are of an informative rather than of a decision-making character.</p> <p><u>Researcher Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> I agree with the comment. It is rather difficult to assess "c" or "d" for this question, because there is no official or legislative framework for such consultation on a regular basis.</p> <p><u>Researcher Response:</u> No change is needed. "d" may be relevant too, but we think that "c" is the better answer.</p> <p><u>IBP Comment:</u> IBP editors chose answer "c" as originally suggested by the researcher.</p>	<p>C</p>
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70. Does the executive hold consultations with the public as part of its process of determining budget priorities?

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

Citation:

Article 9 of the Legislation Drafting Rules of the Cabinet of Ministers
§ 4 of the Law No 103/2007 on Tripartite

Comment:

There are two procedures in place for public consultation of every law: (i) an inter-ministerial commenting procedure, where representatives of the public can also take part, and (ii) tripartite (trade unions and representatives of employers) consultations prior to Cabinet meeting. In 2009 both of these were very limited.

d

Researcher Response to this Question was "c"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: I agree with the comment, but a more appropriate answer to this question would be "d." Above-mentioned legislation does not create the responsibility for the executive to hold such a consultation on this specific issue (budget).

Researcher Response: I suggest the answer should be changed as suggested by Peer Reviewer Two to "d." The consultation with the public in this case is very limited (it is also the public's fault), so the proposal to change the answer to "d" is relevant.

IBP Comment: IBP editors chose answer "d" as suggested by Peer Reviewer Two.

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

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

Citation:

Cabinet meeting on May 6, 2009:

<http://www.rokovania.sk/appl/material.nsf/0/627E828ABA026075C125759B003F1336?OpenDocument>

Comment:

The pre-budget statement was not adopted by the Cabinet in 2009, leaving important questions of fiscal policy and steering of the budget process open.

b

Researcher Response to this Question was "b"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: I agree with the answer, although the Cabinet action regarding the pre-budget statement in 2009 can be viewed as an exception or even as a dangerous precedent against fiscal policy transparency in Slovakia.

Researcher Response: Answer "b" is correct.

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

<p>72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ol style="list-style-type: none"> a. Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u> Cabinet meeting on May 6, 2009: http://www.rokovania.sk/appl/material.nsf/0/627E828ABA026075C125759B003F1336?OpenDocument</p> <p><u>Comment:</u> The macroeconomic and fiscal framework for 2010 was published, but the document was not adopted by the Cabinet.</p> <p><u>Researcher Response to this Question was “b”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> I agree with the answer. The details presented do not contain details on risks and appropriate responses to the alternative scenarios.</p> <p><u>Researcher Response:</u> We agreed on the correct answer, which is “b.”</p> <p><u>IBP Comment:</u> IBP editors chose answer “b” as originally suggested by the researcher.</p>	<p>b</p>
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73. Does the pre-budget statement describe the government's policies and priorities that will guide the development of detailed estimates for the upcoming budget?
- a. Yes, an extensive explanation of the government's budget policies and priorities is presented, including both a narrative discussion and quantitative estimates.
 - b. Yes, an explanation is presented, highlighting key aspects of the government's budget policies and priorities, but some details are excluded.
 - c. Yes, some explanation is presented, but it lacks important details.
 - d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.
 - e. Not applicable/other (please comment).

Citation:

Cabinet meeting on May 6, 2009:

<http://www.rokovania.sk/appl/material.nsf/0/627E828ABA026075C125759B003F1336?OpenDocument>

Comment:

The pre-budget statement only includes macroeconomic assumptions, tax prognosis and some basic projections of fiscal policy for the future.

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: I agree with the answer and comment. The pre-budget statement has no real value in the area of government policies and priorities.

Researcher Response: The pre-budget statement really only includes the main indicators of macroeconomic environment and projections towards the future. The right answer remains "d."

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

d

Legislative Approval of the Budget	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> a. The legislature receives the budget at least three months before the start of the budget year. b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. c. The legislature receives the budget less than six weeks before the start of the budget year. d. The legislature does not receive the budget before the start of the budget year. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget on website of the Parliament: http://www.nrsr.sk/Default.aspx?sid=zakony/zakon&MasterID=2621#III Cit</p> <p><u>Comment:</u> The deadline for submission of the approved draft budget to Parliament is October 15. The Cabinet submitted the draft budget exactly on this day and it was adopted by the Parliament on November 28, 2008.</p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> I agree with the answer. The legislative defines the deadline for the submission of the budget to the Parliament.</p> <p><u>Researcher Response:</u> This is the correct answer and these deadlines are also included in law (fiscal).</p> <p><u>IBP Comment:</u> IBP editors chose answer "b" as originally suggested by the researcher.</p>	b

<p>75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ol style="list-style-type: none"> 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. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Minister of Finance or one of his two state secretaries presents the budget to all Parliamentary committees. Discussions are open to the public, but the public does not play an active role in those discussions.</p> <p><u>Researcher Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u> Members of the public can also speak in the hearing, but there is no tradition of them requesting to.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> We agreed on the same correct answer. The public does not play a very active role during the process.</p> <p><u>IBP Comment:</u> IBP editors chose answer "c" as originally suggested by the researcher.</p>	<p>C</p>
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76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?

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

Citation:

Comment:

Together with the state budget, individual budgets of central government units are presented to the respective Parliamentary committees by the ministers or their state secretaries. These presentations are public, except those of security sector bodies.

b

Researcher Response to this Question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: I agree with the comment, but a more appropriate response to this question would be "b" due to the fact that public hearings that take place cannot be considered extensive.

Researcher Response: I suggest the answer should be changed as suggested by Peer Reviewer Two to "b." We agreed that it would be better to choose the answer "b" as the most relevant one. The public hearings are really not extensive enough.

IBP Comment: IBP editors chose answer "b" as suggested by Peer Reviewer Two.

<p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ul style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. c. Yes, a limited number of hearings are held in which testimony from the public is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Although they are accessible to the public, the public does not play an active role in these hearings.</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u> See above; I would say "e."</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire: "d." We think that the public does not play an active role during the process; in addition, there are no special hearings on the individual budgets of central government units.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d" as originally suggested by the researcher.</p>	<p>d</p>
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<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ul style="list-style-type: none"> a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings. b. Yes, the committees release reports, but some details are excluded. c. Yes, the committees release reports, but they are not very informative. d. No, the committees do not release reports or do not hold public hearings. e. Not applicable/other (please comment). <p><u>Citation:</u> Memos from the budget hearing in the budget committee and other committees: http://www.nrsr.sk/Default.aspx?sid=zakony/zakon&MasterID=2621#III Cit</p> <p><u>Comment:</u> The committees produce rather short and formal memos (mainly covering the voting process in the committee) that are accessible via the Parliament website, though they are difficult to find and navigate to.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
<p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures. b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items. c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The appropriate parliamentary committees are provided with information on security spending by the relevant ministers presenting their budget proposals.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>

<p>80. Does the legislature have authority <i>in law</i> to amend the budget presented by the executive?</p> <ul style="list-style-type: none"> a. Yes, the legislature has unlimited authority <i>in law</i> to amend the budget. b. Yes, the legislature has authority <i>in law</i> to amend the budget, with some limitations. c. Yes, the legislature has authority <i>in law</i> to amend the budget, but its authority is very limited. d. No, the legislature does not have any authority <i>in law</i> to amend the budget. e. Not applicable/other (please comment). <p><u>Citation:</u> Law No 350/1996 on Parliamentary Discussion Rules: http://www.nrsr.sk/Static/sk-SK/NRSR/Doc/zd_rokovaci-poriadok.doc</p> <p><u>Comment:</u> There is no limitation to amend the budget proposal in the Parliamentary Discussion Rules, although discussion was held that such amendments should be accompanied by a proposal to offset the budgetary impacts of this measure (decrease expenditures elsewhere and/or increase revenues). In 2008 no amendments were passed.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ul style="list-style-type: none"> a. The approved budget includes program-level detail. b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). c. The approved budget includes only departmental totals. d. The approved budget includes less information than departmental totals or the approved budget is not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Law on the state budget for 2009 including annexes: http://www.nrsr.sk/Default.aspx?sid=zakony/zakon&MasterID=2621#III Cit</p> <p><u>Comment:</u> The appropriation includes line ministries and other central government bodies, government programs (only the highest of 3 levels) and selected economic categories.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

Executive's Implementation of the Budget	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ul style="list-style-type: none"> a. In-year reports on actual expenditure are released at least every month. b. In-year reports on actual expenditure are released at least every quarter. c. In-year reports on actual expenditure are released at least semi-annually. d. In-year reports on actual expenditure are not released. e. Not applicable/other (please comment). <p><u>Citation:</u> MOF monthly report for August 2009: http://www.finance.gov.sk/en/Default.aspx?CatID=234&id=67</p> <p><u>Comment:</u> Monthly data are released on the website of the MOF, but no separate reports are produced. The data are provided on a cash basis only.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ul style="list-style-type: none"> a. Yes, in-year reports cover all expenditures. b. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. c. Yes, in-year reports cover less than two-thirds of expenditures. d. No in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> MOF monthly report for August 2009: http://www.finance.gov.sk/en/Default.aspx?CatID=234&id=67</p> <p><u>Comment:</u> Reports cover all expenditures, but do not follow the structure approved in the budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ul style="list-style-type: none"> a. The in-year reports on actual expenditures organized by administrative unit contain program-level detail. b. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs). c. The in-year reports on actual expenditures organized by administrative unit contain only departmental totals. d. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals. e. Not applicable/other (please comment). <p><u>Citation:</u> MOF monthly report for August 2009: http://www.finance.gov.sk/en/Default.aspx?CatID=234&id=67</p> <p><u>Comment:</u> Monthly reports do not include a breakdown of expenditures by administrative units, the data presented are limited to a very basic breakdown by economic category.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <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:</u> MOF monthly report for August 2009: http://www.finance.gov.sk/en/Default.aspx?CatID=234&id=67</p> <p><u>Comment:</u> The monthly report provides comparison with the approved budget. In addition, reports for the same period of the previous year can be found on the MOF website.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <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> MOF monthly report for August 2009: http://www.finance.gov.sk/en/Default.aspx?CatID=233&id=111</p> <p>Monthly data are released on the website of the MOF, but no separate reports are produced. The data are provided on a cash basis only.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>87. 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:</u> MOF monthly report for August 2009: http://www.finance.gov.sk/en/Default.aspx?CatID=233&id=111</p> <p><u>Comment:</u> Data from the monthly reports cover all central government revenues from various sources.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <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:</u> MOF monthly report for August 2009: http://www.finance.gov.sk/en/Default.aspx?CatID=233&id=111</p> <p><u>Comment:</u> The monthly report provides comparison with the approved budget. In addition, reports for the same period of the previous year can be found on the MOF website.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>89. 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:</u> MOF monthly report on deficit for August 2009: http://www.finance.gov.sk/en/Default.aspx?CatID=235&id=67 MOF quarterly report on debt: http://www.finance.gov.sk/en/Default.aspx?CatId=229&id=2009</p> <p><u>Comment:</u> Data on deficit are produced and published on a monthly basis; data on government debt are published quarterly.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <ol style="list-style-type: none"> Yes, extensive information related to the composition of government debt is presented. Yes, key additional information is presented, but some details are excluded. Yes, some additional information is presented, but it lacks important details. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released. Not applicable/other (please comment). <p><u>Citation:</u> MOF monthly report on deficit for August 2009: http://www.finance.gov.sk/en/Default.aspx?CatID=235&id=67 MOF quarterly report on debt: http://www.finance.gov.sk/en/Default.aspx?CatId=229&id=2009</p> <p><u>Comment:</u> Presented data include basic composition of the debt and its financing, though they miss important details such as maturity, interest rate and currency denomination of the debt.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
<p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ol style="list-style-type: none"> Reports are released 1 month or less after the end of the period. Reports are released 2 months or less (but more than 1 month) after the end of the period. Reports are released more than 2 months after the end of the period. In-year reports are not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Monthly data are published less than one month after the reporting period.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>

92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?
- a. Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget.
 - b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details.
 - c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details.
 - d. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget.
 - e. Not applicable/other (please comment).

Citation:

Cabinet meeting on September 9, 2009:
<http://www.rokovania.sk/appl/material.nsf/0/EAA1FCEB0A22220BC125762B0027EF24?OpenDocument>

Comment:

The mid-year report includes a revised macroeconomic forecast and its effects on the overall budget, especially on tax revenues.

Researcher Response to this Question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

IBP Comment: IBP editors chose answer "b" because the information provided does not seem comprehensive enough.

b

<p>93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u> Cabinet meeting on September 9, 2009: http://www.rokovania.sk/appl/material.nsf/0/EAA1FCEB0A22220BC125762B0027EF24?OpenDocument</p> <p><u>Comment:</u> Only a very short explanation of the expenditure adjustments is provided in the mid-year report, missing all the important details such as the reason for adjustment and the expenditure breakdown.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ul style="list-style-type: none"> a. The mid-year review includes program-level detail for expenditures. b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). c. The mid-year review includes only departmental totals (or functional totals). d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u> Cabinet meeting on September 9, 2009: http://www.rokovania.sk/appl/material.nsf/0/EAA1FCEB0A22220BC125762B0027EF24?OpenDocument</p> <p><u>Comment:</u> Only adjustments in the expenditure totals are provided in the mid-year report, any reasonable breakdown can only be guessed from the released information.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <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:</u> Cabinet meeting on September 9, 2009: http://www.rokovania.sk/appl/material.nsf/0/EAA1FCEB0A22220BC125762B0027EF24?OpenDocument</p> <p><u>Comment:</u> The information on tax revenues is quite comprehensive, though the changes in the non-tax revenues are not properly explained in the mid-year report.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain <i>minimal</i> level specified in law or regulation)?</p> <ol style="list-style-type: none"> Yes, the executive seeks approval from the legislature before shifting funds between administrative units. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented. No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below). Not applicable/other (please comment). <p><u>Citation:</u> § 2 of the law on state budget for 2009 including annexes: http://www.nrsr.sk/Default.aspx?sid=zakony/zakon&MasterID=2621#III Cit</p> <p><u>Comment:</u> In § 2, the annual budget law gives Cabinet (effectively MOF) the authority to reallocate funds without any limit, as long as the deficit is not exceeded and the overall expenditure limit is not extended by more than 1%.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?

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

Citation:

Special news site dedicated to political scandals:
<http://aktualne.centrum.sk/domov/kauzy/>

Comment:

There are dozens of well-documented and extensively-mediatised irregularities in procurement, especially in big government tenders during the last year.

C

Researcher Response to this Question was "c"

Peer Reviewer One Comment: It is difficult to distinguish between "b" and "c" due to many scandals, but I would argue for "b" in terms of statistical sampling rather than scandal-based "weighting."

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "c." We think that there were unquestionably many, diplomatically said, "irregularities" in government tenders. Answer "c" is the most appropriate one.

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

<p>98. When does the legislature typically approve supplemental budgets?</p> <ul style="list-style-type: none"> a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No supplemental budget has been adopted in Slovakia in several years.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ul style="list-style-type: none"> a. Supplemental budgets are generally equal to 2 percent or less of the original budget. b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget. c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget. d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No supplemental budget has been adopted in Slovakia in several years.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>e</p>

<p>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ul style="list-style-type: none"> a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget. b. Expenditures are approved after the funds are expended, but before the end of the fiscal year. c. Expenditures are approved after the end of the fiscal year, for example in the next budget. d. Such expenditure takes place without legislative approval. e. Not applicable/other (please comment). <p><u>Citation:</u> § 10 part 3 of the Budgetary Rules Law (523/2004)</p> <p><u>Comment:</u> Parliament only approves the amount of budget reserves, but Cabinet (or the PM) is authorized by the Budgetary Rules Law to disburse expenditures from those reserves. Cabinet only reports on the actual disbursement as part of the year-end report.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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Executive's Year-end Report and the Supreme Audit Institution	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?</p> <ol style="list-style-type: none"> a. The report is released six months or less after the end of the fiscal year. b. The report is released 12 months or less (but more than six months) after the end of the fiscal year. c. The report is 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:</u> Cabinet meeting on May 13, 2009: http://www.rokovania.sk/appl/material.nsf/0/FBE7D647EA2AA30CC12575AF002C85D2?OpenDocument</p> <p><u>Comment:</u> The Cabinet meets the legislative requirement to submit the year-end report to Parliament no later than 6 months after the end of the fiscal year.</p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> I agree with the answer. The year-end report is usually sent to the Parliament in May.</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire: "a" – the answer is also right according to the reviewer.</p> <p><u>IBP Comment:</u> IBP editors chose answer "a" as originally suggested by the researcher.</p>	a

<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ul style="list-style-type: none"> 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:</u> State Final Account for 2008: http://www.finance.gov.sk/Default.aspx?CatID=7302</p> <p><u>Comment:</u> Audits usually take longer, so only a small portion of expenditures have been audited by the time the year-end report is presented to the Cabinet.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
<p>103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> State Final Account for 2008 - narrative: http://www.finance.gov.sk/Components/CategoryDocuments/s_LoadDocument.aspx?categoryId=7302&documentId=3723</p> <p><u>Comment:</u> There is a comprehensive description of the differences between the enacted budget and the actual budget outcome, though some details on the reallocations are missing. However, these details can be found in the individual year-end reports of the line ministries that are separately presented to the respective Parliamentary committees.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>

<p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ol style="list-style-type: none"> The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases). The explanation focuses on a higher level of aggregation than departmental totals (or functional totals). No explanation of the differences is provided, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> State Final Account for 2008 - tables: http://www.finance.gov.sk/Components/CategoryDocuments/s_LoadDocument.aspx?categoryId=7302&documentId=3724</p> <p><u>Comment:</u> There are detailed tables produced for each budget classification, comparing enacted budget with the actual budget outcome in the lowest level of detail. However, these details are not accompanied by a sufficient explanation. More details can be found in individual year-end reports of line ministries.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> State Final Account for 2008 - narrative: http://www.finance.gov.sk/Components/CategoryDocuments/s_LoadDocument.aspx?categoryId=7302&documentId=3723</p> <p><u>Comment:</u> There is a detailed explanation of the changes in the revenue estimates, both in a narrative and a quantitative form.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> State Final Account for 2008 - general part: http://www.finance.gov.sk/Components/CategoryDocuments/s_LoadDocument.aspx?categoryId=7302&documentId=3722</p> <p><u>Comment:</u> There is a detailed explanation of the changes in the macroeconomic environment, both in a narrative and a quantitative form.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Non-financial data are not presented as part of the year-end report.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Such a report is produced for internal monitoring purposes, but it is not publicly available.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country’s most impoverished populations and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Such an analysis is not part of the year-end report.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key issues, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information is not presented on extra-budgetary funds, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> State Final Account for 2008 - part on other public entities: http://www.finance.gov.sk/Components/CategoryDocuments/s_LoadDocument.aspx?categoryId=7302&documentId=3725</p> <p><u>Comment:</u> There is a comprehensive description of the differences between the enacted budget and the actual budget outcome for other public entities, including extra-budgetary funds.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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The Independence and Performance of the Supreme Audit Institution	
<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ul style="list-style-type: none"> a. Final audited accounts are released to the public six months or less after the end of the fiscal year. b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The practice of auditing the final accounts was introduced in Slovakia only since the 2009 accounting period (effectively done in 2010).</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "e." This question should be understood as an introduction phase of such measures. In the future, the final audit of government expenditures accounts should be realized within 12 months (response "b" will be more relevant for future revisions).</p> <p><u>Researcher Response:</u> I suggest the answer should be changed as suggested by Peer Reviewer Two to "e."</p> <p><u>IBP Comment:</u> IBP editors chose answer "d" because for the purpose of this research round the audit report was not produced on time.</p>	<p>d</p>

112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?

- a. All expenditures have been audited and the reports released to the public.
- b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited.
- c. Expenditure representing less than two-thirds of expenditure have been audited.
- d. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year.
- e. Not applicable/other (please comment).

Citation:

Comment:

The practice of auditing the final accounts was introduced in Slovakia only since the 2009 accounting period (effectively done in 2010).

d

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "e." This question should be understood as an introduction phase of such measures. In the future, the final audit of government expenditures accounts should be realized within 12 months (response "b" will be more relevant for future revisions).

Researcher Response: I suggest the answer should be changed as suggested by Peer Reviewer Two to "e."

IBP Comment: IBP editors chose answer "d" because for the purpose of this research round the audit report was not produced on time.

<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <p>a. The annual audit report(s) includes one or more executive summaries summarizing the report's content.</p> <p>b. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Annual Audit Report 2008: http://www.nku.gov.sk/downloads/Stanovisko%20k%20szu%202008.pdf</p> <p><u>Comment:</u> The report does include an introduction and a summary, but they are not providing sufficient information on its content. Technically, it is not an audit report but rather an opinion on the government final account.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>114. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?</p> <p>a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before they are removed.</p> <p>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> § 8 to 12 of the Law No 39/1993 on Supreme Control Office: http://www.nku.gov.sk/downloads/Uplne_znenie_ustavy_a_zak_NKU.doc</p> <p><u>Comment:</u> Only the Parliament can remove the head of the SAI, and it must do so when he/she is sentenced for an intended crime by the judiciary.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, the SAI releases to the public audits of all extra-budgetary funds. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u> http://www.nku.gov.sk/index.cfm?module=ActiveWeb&page=Articles&CategoryID=248</p> <p><u>Comment:</u> All audit reports are released to the public (on the internet) except those covering secret programs. Technically, these are not audit reports but rather reports from various controls.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ol style="list-style-type: none"> The SAI has full discretion to decide which audits it wishes to undertake. The SAI has significant discretion, but faces some limitations. The SAI has some discretion, but faces considerable limitations. The SAI has no discretion to decide which audits it wishes to undertake. Not applicable/other (please comment). <p><u>Citation:</u> § 1 to 4 of the Law No 39/1993 on Supreme Control Office: http://www.nku.gov.sk/downloads/Uplne_znenie_ustavy_a_zak_NKU.doc</p> <p><u>Comment:</u> The SAI is authorized by the law to decide on its audit activity; in addition, the Parliament can ask the SAI to perform a specific audit. Technically it is a control rather than an audit.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ol style="list-style-type: none"> The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Not applicable/other (please comment). <p><u>Citation:</u> § 21a of the Law No 39/1993 on Supreme Control Office: http://www.nku.gov.sk/downloads/Uplne_znenie_ustavy_a_zak_NKU.doc</p> <p><u>Comment:</u> The SAI's budget is approved by the Parliament as a separate budget chapter, although the executive may change the budget appropriation during the budget execution. This does not happen very often, only when there is an across-the-board cut in expenditures.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ol style="list-style-type: none"> The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The SAI is performing audits on the security sector, and people working in this field are obligated to have a certain grade of security clearance to be able to access classified information.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?</p> <ul style="list-style-type: none"> a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year. b. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year. c. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit. d. No, the SAI does not maintain any formal mechanisms of communication with the public. e. Not applicable. <p><u>Citation:</u> http://www.nku.gov.sk/index.cfm?module=Lomtec&page=ContactForm</p> <p><u>Comment:</u> There is a web-based interface for collecting complaints and suggestions, as well as requests for information from the SAI. Annually, the SAI receives around 500 submissions and can adjust the audit plan based on these findings. Citizens can also use the general contacts (telephone, fax, mail) to communicate with the SAI.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ul style="list-style-type: none"> a. Yes, all audit reports are scrutinized. b. Yes, most audit reports are scrutinized. c. Yes, some audit reports are scrutinized. d. No, audit reports are not scrutinized. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> All audit reports are submitted to Parliament and most of them are discussed in the relevant committees.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>121. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?</p> <ul style="list-style-type: none"> a. Yes, the executive reports publicly on what steps it has taken to address audit findings. b. Yes, the executive reports publicly on most audit findings. c. Yes, the executive reports publicly on some audit findings. d. No, the executive does not report on steps it has taken to address audit findings. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not report on actions taken to address audit findings.</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> I agree with the answer and comment. There have not been any special public reports on the steps undertaken by the executive to address audit recommendations, although the executive has the legal obligation to address the issues or findings presented by the SAI in its report and to respond back to the SAI on actions taken to accommodate the SAI findings.</p> <p><u>Researcher Response:</u> We consider the reviewer's comment as relevant and right. He also agreed with the chosen answer, so no change is needed.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d" as originally suggested by the researcher.</p>	<p>d</p>
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<p>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations. b. Yes, a report is released, covering key audit recommendations, but some details are excluded. c. Yes, a report is released, but it lacks important details. d. No, a report is not produced or it is prepared for internal purposes only (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The SAI only keeps track of the actions taken during the next review period. The Executive reports to the SAI on progress in implementing recommendations, but no formal report is published unless requested. Observations on compliance are usually part of the following SAI report.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
<p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"> a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs. b. Yes, legislators are provided audit reports on secret items, but some details are excluded. c. Yes, legislators are provided audit reports on secret items, but they lack important details. d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> They are provided to the relevant parliamentary committees; if they include classified information they are submitted in the classified regime, so only people with security clearance have access to them.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>