

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
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)?	Argentina Azerbaijan Bangladesh Bolivia Botswana Brazil Colombia Croatia Czech Republic Ecuador El Salvador France Ghana Honduras India Indonesia Kazakhstan Malawi Mexico Morocco Namibia Nepal New Zealand Nicaragua Nigeria Norway Pakistan Papua New Guinea Peru Philippines Poland Romania Slovenia South Africa South Korea Sri Lanka Sweden Tanzania Uganda United Kingdom US Zambia	Algeria Bulgaria Cameroon Costa Rica Georgia Jordan Kenya Russia Turkey	Albania Guatemala	Angola Burkina Faso Chad Egypt Mongolia Vietnam		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
2	Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?	Argentina Bangladesh Botswana Brazil Colombia Costa Rica Czech Republic Ecuador El Salvador Ghana Guatemala Honduras Indonesia Jordan Kazakhstan Mexico Nepal New Zealand Nicaragua Nigeria Pakistan Papua New Guinea Peru Philippines Poland Romania Slovenia South Africa South Korea Sri Lanka Sweden Tanzania Turkey Uganda United Kingdom US	Albania Azerbaijan Bulgaria France Georgia Malawi Namibia Russia Zambia	Algeria Cameroon Kenya Morocco Norway	Angola Bolivia Burkina Faso Chad Croatia Egypt India Mongolia Vietnam		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
3	Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?	Argentina Bangladesh Botswana Brazil Colombia Costa Rica Croatia Czech Republic Ecuador El Salvador France Ghana Guatemala Honduras Indonesia Jordan Kenya Mexico Namibia Nepal New Zealand Nicaragua Nigeria Papua New Guinea Peru Philippines Poland Romania Slovenia South Africa Sri Lanka Tanzania Turkey Uganda United Kingdom US	Albania Algeria Azerbaijan Bulgaria Georgia Malawi Zambia	Bolivia Cameroon Kazakhstan Morocco Norway Pakistan Russia South Korea	Angola Burkina Faso Chad Egypt India Mongolia Sweden Vietnam		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
4	Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the budget year?	Argentina Bolivia Botswana Brazil Colombia Costa Rica Croatia France Ghana India Indonesia Malawi Namibia Nepal New Zealand Nicaragua Nigeria Norway Peru Poland Russia Slovenia South Africa South Korea Sri Lanka Sweden Tanzania Uganda United Kingdom US Zambia	Cameroon Czech Republic Ecuador Guatemala Honduras Jordan Mexico Papua New Guinea Philippines	Albania Algeria Bangladesh Bulgaria Georgia Kazakhstan Kenya Morocco Pakistan Romania	Angola Azerbaijan Burkina Faso Chad Egypt El Salvador Mongolia Turkey Vietnam		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
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)?	Algeria Argentina Azerbaijan Botswana Brazil Colombia Czech Republic France Ghana Guatemala Honduras Kazakhstan Kenya Malawi Namibia New Zealand Norway Pakistan Papua New Guinea Peru Romania Russia Slovenia South Africa South Korea Sri Lanka Sweden Uganda United Kingdom US	Albania Angola Bangladesh Bolivia Bulgaria Burkina Faso Cameroon Chad Costa Rica Croatia Ecuador Egypt El Salvador Georgia India Indonesia Jordan Mexico Mongolia Morocco Nepal Nicaragua Nigeria Philippines Poland Tanzania Turkey Vietnam Zambia				

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
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)?	Argentina Brazil Colombia Ghana Malawi Namibia New Zealand Norway Romania Russia South Africa Sweden United Kingdom	Czech Republic France Kenya Mexico Slovenia South Korea US	Algeria Bangladesh Guatemala Honduras Kazakhstan Peru	Albania Angola Azerbaijan Bolivia Botswana Bulgaria Burkina Faso Cameroon Chad Costa Rica Croatia Ecuador Egypt El Salvador Georgia India Indonesia Jordan Mongolia Morocco Nepal Nicaragua Nigeria Pakistan Papua New Guinea Philippines Poland Sri Lanka Tanzania Turkey Uganda Vietnam Zambia		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
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?	Algeria Argentina Azerbaijan Bangladesh Bolivia Botswana Brazil Cameroon Colombia Costa Rica Croatia Czech Republic Ecuador El Salvador France Georgia Ghana Honduras India Indonesia Jordan Kazakhstan Kenya Malawi Mexico Namibia Nepal New Zealand Nigeria Norway Pakistan Papua New Guinea Peru Philippines Poland Romania Russia Slovenia South Africa South Korea Sri Lanka Sweden Tanzania Turkey Uganda United Kingdom US Zambia	Albania Guatemala Nicaragua	Bulgaria	Angola Burkina Faso Chad Egypt Mongolia Morocco Vietnam		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
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?	Argentina Azerbaijan Bangladesh Bolivia Botswana Brazil Costa Rica Croatia Czech Republic El Salvador France Georgia Ghana Honduras India Jordan Kazakhstan Kenya Malawi Mexico Namibia Nepal Nigeria Norway Pakistan Papua New Guinea Peru Philippines Poland Romania Slovenia South Africa South Korea Sri Lanka Sweden Turkey Uganda US Zambia	Colombia Ecuador Guatemala Indonesia New Zealand Nicaragua Russia Tanzania United Kingdom	Albania Algeria Bulgaria Cameroon Morocco	Angola Burkina Faso Chad Egypt Mongolia Vietnam		



Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
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)?	Algeria Argentina Azerbaijan Botswana Brazil Czech Republic France Ghana Guatemala Honduras Kazakhstan Kenya Malawi Namibia New Zealand Pakistan Papua New Guinea Peru Romania Russia Slovenia South Africa South Korea Sri Lanka Sweden Uganda United Kingdom US	Albania Angola Bangladesh Bolivia Bulgaria Burkina Faso Cameroon Chad Colombia Costa Rica Croatia Ecuador Egypt El Salvador Georgia India Indonesia Jordan Mexico Mongolia Morocco Nepal Nicaragua Nigeria Norway Philippines Poland Tanzania Turkey Vietnam Zambia				

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
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)?	Botswana Czech Republic Ghana Guatemala Honduras Kenya Malawi Namibia New Zealand Peru Romania Russia South Africa Sweden United Kingdom US	Brazil Colombia Papua New Guinea South Korea	Algeria Argentina Costa Rica France Indonesia Kazakhstan Norway Uganda	Albania Angola Azerbaijan Bangladesh Bolivia Bulgaria Burkina Faso Cameroon Chad Croatia Ecuador Egypt El Salvador Georgia India Jordan Mexico Mongolia Morocco Nepal Nicaragua Nigeria Pakistan Philippines Poland Slovenia Sri Lanka Tanzania Turkey Vietnam Zambia		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
11	Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?	Albania Botswana Brazil Bulgaria Cameroon Colombia Croatia Czech Republic Ecuador France Guatemala India Indonesia Jordan Malawi Namibia New Zealand Norway Pakistan Papua New Guinea Peru Philippines Poland Romania Slovenia South Africa South Korea Sri Lanka Sweden Tanzania Uganda United Kingdom US	Bangladesh Costa Rica Kazakhstan Russia	Algeria Georgia Ghana Honduras Morocco Nigeria Zambia	Angola Argentina Azerbaijan Bolivia Burkina Faso Chad Egypt El Salvador Kenya Mexico Mongolia Nepal Nicaragua Turkey Vietnam		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
12	Does the executive's budget or any supporting budget documentation present interest payments on the debt for the budget year?	Albania Algeria Argentina Azerbaijan Bangladesh Bolivia Botswana Brazil Bulgaria Cameroon Colombia Costa Rica Croatia Czech Republic Ecuador El Salvador France Georgia Ghana Guatemala Honduras India Indonesia Jordan Kazakhstan Kenya Malawi Mexico Morocco Namibia Nepal New Zealand Nicaragua Nigeria Norway Pakistan Papua New Guinea Peru Philippines Poland Romania Russia Slovenia South Africa South Korea Sri Lanka Sweden Tanzania Turkey Uganda United Kingdom US Zambia	Angola Burkina Faso Chad Egypt Mongolia Vietnam				

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
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, and currency denomination of the debt, or whether it is domestic and external debt) for the budget year?	Brazil Costa Rica Czech Republic France Georgia Pakistan Poland Romania Slovenia South Africa South Korea Sweden United Kingdom	Azerbaijan Botswana Bulgaria Cameroon Colombia Guatemala India Jordan New Zealand Norway Papua New Guinea Peru Philippines Russia US	Albania Argentina Bangladesh Bolivia Ecuador Indonesia Kazakhstan Namibia Nepal Nicaragua Tanzania Zambia	Algeria Angola Burkina Faso Chad Croatia Egypt El Salvador Ghana Honduras Kenya Malawi Mexico Mongolia Morocco Nigeria Sri Lanka Turkey Uganda Vietnam		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
14	Does the executive's budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?	Botswana Brazil Bulgaria Colombia Costa Rica Croatia Czech Republic France Ghana Indonesia Malawi Mexico New Zealand Norway Pakistan Papua New Guinea Peru Poland Romania Russia Slovenia South Africa Sri Lanka Sweden Uganda United Kingdom US	Algeria Argentina Bolivia Cameroon Ecuador Kazakhstan Namibia Philippines South Korea Tanzania	Albania Azerbaijan Bangladesh El Salvador Georgia Guatemala Honduras India Jordan Kenya Morocco Nigeria Turkey Zambia	Angola Burkina Faso Chad Egypt Mongolia Nepal Nicaragua Vietnam		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
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 expenditure, revenues, and debt)?	Brazil New Zealand Russia US	Cameroon Colombia Czech Republic Indonesia Kenya Norway Peru Romania Slovenia Sri Lanka United Kingdom	Argentina Botswana Bulgaria Ecuador France Georgia Honduras Jordan Malawi Mexico Sweden	Albania Algeria Angola Azerbaijan Bangladesh Bolivia Burkina Faso Chad Costa Rica Croatia Egypt El Salvador Ghana Guatemala India Kazakhstan Mongolia Morocco Namibia Nepal Nicaragua Nigeria Pakistan Papua New Guinea Philippines Poland South Africa South Korea Tanzania Turkey Uganda Vietnam Zambia		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
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?	France New Zealand Norway Sri Lanka Sweden United Kingdom US	Bangladesh Botswana Brazil Cameroon Costa Rica Czech Republic Indonesia Nigeria Pakistan Papua New Guinea Romania Slovenia South Africa South Korea	Algeria Argentina Azerbaijan Bulgaria Colombia El Salvador Ghana Guatemala Honduras India Jordan Kenya Malawi Namibia Nepal Peru Philippines Poland Russia Tanzania Zambia	Albania Angola Bolivia Burkina Faso Chad Croatia Ecuador Egypt Georgia Kazakhstan Mexico Mongolia Morocco Nicaragua Turkey Uganda Vietnam		



Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
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?	Cameroon Czech Republic France New Zealand Norway Sri Lanka Sweden United Kingdom US	Botswana Brazil Bulgaria Colombia Costa Rica Honduras Indonesia Jordan Nigeria Pakistan Papua New Guinea Peru Poland Romania Russia South Africa Tanzania	Algeria Azerbaijan Bangladesh El Salvador Guatemala India Kazakhstan Kenya Malawi Mexico Namibia Nepal Philippines Zambia	Albania Angola Argentina Bolivia Burkina Faso Chad Croatia Ecuador Egypt Georgia Ghana Mongolia Morocco Nicaragua Slovenia South Korea Turkey Uganda Vietnam		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
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)?	Argentina Azerbaijan Bangladesh Botswana Brazil Colombia Czech Republic Ecuador Honduras India Indonesia Kenya Malawi Mexico Morocco Namibia Nepal New Zealand Norway Papua New Guinea Peru Philippines Romania Slovenia South Africa South Korea Sri Lanka Sweden Tanzania United Kingdom US Zambia	Algeria Bulgaria Costa Rica France Georgia Jordan Pakistan Turkey	Cameroon El Salvador Guatemala	Albania Angola Bolivia Burkina Faso Chad Croatia Egypt Ghana Kazakhstan Mongolia Nicaragua Nigeria Poland Russia Uganda Vietnam		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
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?	Bangladesh Botswana Brazil Colombia Czech Republic Ecuador Guatemala India Indonesia Jordan Kazakhstan Mexico New Zealand Pakistan Papua New Guinea Philippines Poland Romania Slovenia South Africa South Korea Sweden Tanzania Turkey United Kingdom US	Argentina Azerbaijan France Ghana Malawi Namibia Norway Zambia	Algeria Bulgaria Cameroon Costa Rica Georgia Kenya Morocco	Albania Angola Bolivia Burkina Faso Chad Croatia Egypt El Salvador Honduras Mongolia Nepal Nicaragua Nigeria Peru Russia Sri Lanka Uganda Vietnam		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
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?	Bangladesh Botswana Brazil Colombia Czech Republic Ecuador France Ghana Guatemala Honduras India Indonesia Jordan Kenya Mexico Namibia New Zealand Papua New Guinea Peru Philippines Poland Romania Slovenia South Africa Tanzania Turkey United Kingdom US	Argentina Azerbaijan Bulgaria El Salvador Malawi Zambia	Algeria Cameroon Costa Rica Georgia Pakistan South Korea	Albania Angola Bolivia Burkina Faso Chad Croatia Egypt Kazakhstan Mongolia Morocco Nepal Nicaragua Nigeria Norway Russia Sri Lanka Sweden Uganda Vietnam		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
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)?	Botswana Brazil Costa Rica France India Malawi Namibia Nepal New Zealand Norway Papua New Guinea Philippines Poland Slovenia South Africa South Korea Sweden Tanzania United Kingdom US	Czech Republic Ecuador Jordan Zambia	Algeria Argentina Bangladesh Georgia Ghana Guatemala Kenya Mexico Pakistan Romania	Albania Angola Azerbaijan Bolivia Bulgaria Burkina Faso Cameroon Chad Colombia Croatia Egypt El Salvador Honduras Indonesia Kazakhstan Mongolia Morocco Nicaragua Nigeria Peru Russia Sri Lanka Turkey Uganda Vietnam		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
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)?	Azerbaijan Bangladesh Botswana Bulgaria Colombia Czech Republic France Ghana Honduras Indonesia Jordan Mexico Nepal New Zealand Norway Pakistan Peru Poland Romania Slovenia South Africa Sweden Tanzania Turkey Uganda United Kingdom Zambia	Argentina Ecuador India Philippines US	Algeria Brazil Cameroon Georgia Namibia Sri Lanka	Albania Angola Bolivia Burkina Faso Chad Costa Rica Croatia Egypt El Salvador Guatemala Kazakhstan Kenya Malawi Mongolia Morocco Nicaragua Nigeria Papua New Guinea Russia South Korea Vietnam		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
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)?	Algeria Azerbaijan Bangladesh Botswana Brazil Bulgaria Cameroon Colombia Costa Rica France Ghana Guatemala Honduras India Jordan Kazakhstan Malawi Namibia Nepal New Zealand Norway Pakistan Papua New Guinea Peru Philippines Poland Romania South Africa South Korea Sri Lanka Sweden Tanzania Turkey United Kingdom US	Albania Angola Argentina Bolivia Burkina Faso Chad Croatia Czech Republic Ecuador Egypt El Salvador Georgia Indonesia Kenya Mexico Mongolia Morocco Nicaragua Nigeria Russia Slovenia Uganda Vietnam Zambia				

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
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)?	Bangladesh Botswana France Malawi Namibia Nepal Norway Papua New Guinea Philippines Romania South Africa Sri Lanka Sweden Tanzania United Kingdom US	Brazil Bulgaria Costa Rica Jordan Kazakhstan Mexico New Zealand	Algeria Argentina Azerbaijan Cameroon Colombia Guatemala Honduras Pakistan Peru Poland South Korea Turkey	Albania Angola Bolivia Burkina Faso Chad Croatia Czech Republic Ecuador Egypt El Salvador Georgia Ghana India Indonesia Kenya Mongolia Morocco Nicaragua Nigeria Russia Slovenia Uganda Vietnam Zambia		



Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
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?	Algeria Azerbaijan Bangladesh Botswana Brazil Bulgaria Cameroon Colombia Costa Rica France Ghana Guatemala India Jordan Kazakhstan Malawi Namibia Nepal New Zealand Norway Papua New Guinea Peru Philippines Poland Romania South Africa South Korea Sri Lanka Sweden Tanzania Turkey Uganda United Kingdom US	Pakistan Zambia		Albania Angola Argentina Bolivia Burkina Faso Chad Croatia Czech Republic Ecuador Egypt El Salvador Georgia Honduras Indonesia Kenya Mexico Mongolia Morocco Nicaragua Nigeria Russia Slovenia Vietnam		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
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?	Azerbaijan Bangladesh Botswana Cameroon Costa Rica Czech Republic Ecuador France Jordan Kazakhstan Kenya Nepal Papua New Guinea Peru Philippines Romania Slovenia South Africa Tanzania United Kingdom US	Argentina Colombia Honduras India Malawi Mexico Namibia New Zealand Norway Poland South Korea Sri Lanka Turkey	Algeria Bulgaria Georgia Ghana Guatemala Sweden	Albania Angola Bolivia Brazil Burkina Faso Chad Croatia Egypt El Salvador Indonesia Mongolia Morocco Nicaragua Nigeria Pakistan Russia Uganda Vietnam Zambia		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
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)?	Argentina Azerbaijan Bangladesh Botswana Brazil Colombia Costa Rica Croatia Czech Republic Ecuador El Salvador France Ghana Honduras India Indonesia Jordan Kenya Malawi Namibia Nepal New Zealand Norway Pakistan Papua New Guinea Peru Philippines Poland Romania Slovenia South Africa South Korea Sri Lanka Sweden Tanzania Turkey United Kingdom US Zambia	Cameroon Georgia Guatemala	Algeria Bulgaria	Albania Angola Bolivia Burkina Faso Chad Egypt Kazakhstan Mexico Mongolia Morocco Nicaragua Nigeria Russia Uganda Vietnam		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
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)?	Argentina Azerbaijan Bangladesh Botswana Brazil Costa Rica Czech Republic El Salvador France Ghana India Jordan Kenya Malawi Namibia Nepal New Zealand Norway Pakistan Papua New Guinea Peru Philippines Poland Romania Slovenia South Africa South Korea Sri Lanka Sweden Tanzania Turkey US Zambia	Cameroon Colombia Ecuador Guatemala Honduras Indonesia Uganda United Kingdom	Algeria Bulgaria Georgia Morocco	Albania Angola Bolivia Burkina Faso Chad Croatia Egypt Kazakhstan Mexico Mongolia Nicaragua Nigeria Russia Vietnam		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
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)?	Azerbaijan Bangladesh Botswana Brazil Bulgaria Colombia Croatia France Ghana Honduras Indonesia Jordan Kazakhstan Namibia Nepal New Zealand Norway Pakistan Papua New Guinea Peru Poland Romania Slovenia South Africa Sweden Tanzania Turkey Uganda United Kingdom Zambia	Argentina Ecuador India Kenya Philippines US	Algeria Cameroon Costa Rica Georgia Sri Lanka	Albania Angola Bolivia Burkina Faso Chad Czech Republic Egypt El Salvador Guatemala Malawi Mexico Mongolia Morocco Nicaragua Nigeria Russia South Korea Vietnam		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
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)?	Algeria Azerbaijan Bangladesh Botswana Brazil Bulgaria Cameroon Colombia Costa Rica Croatia Czech Republic France Ghana Guatemala Honduras India Jordan Kazakhstan Kenya Malawi Namibia Nepal Norway Pakistan Papua New Guinea Peru Philippines Poland Romania South Africa South Korea Sri Lanka Sweden Tanzania Turkey Uganda United Kingdom US	Albania Angola Argentina Bolivia Burkina Faso Chad Ecuador Egypt El Salvador Georgia Indonesia Mexico Mongolia Morocco New Zealand Nicaragua Nigeria Russia Slovenia Vietnam Zambia				

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
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)?	Azerbaijan Bangladesh Botswana Brazil Croatia Czech Republic France Ghana India Indonesia Jordan Kenya Malawi Namibia Nepal Norway Papua New Guinea Peru Philippines Poland Romania South Africa Sri Lanka Sweden Tanzania Turkey United Kingdom US	Bulgaria Guatemala	Algeria Cameroon Colombia South Korea	Albania Angola Argentina Bolivia Burkina Faso Chad Costa Rica Ecuador Egypt El Salvador Georgia Honduras Kazakhstan Mexico Mongolia Morocco New Zealand Nicaragua Nigeria Pakistan Russia Slovenia Uganda Vietnam Zambia		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
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?	Algeria Azerbaijan Bangladesh Botswana Brazil Bulgaria Cameroon Colombia Croatia Czech Republic France Ghana Guatemala India Jordan Kazakhstan Kenya Malawi Namibia Nepal New Zealand Norway Papua New Guinea Peru Philippines Poland Romania South Africa South Korea Sri Lanka Tanzania Turkey United Kingdom US	Costa Rica Indonesia Pakistan Sweden		Albania Angola Argentina Bolivia Burkina Faso Chad Ecuador Egypt El Salvador Georgia Honduras Mexico Mongolia Morocco Nicaragua Nigeria Russia Slovenia Uganda Vietnam Zambia		



Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
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?	Botswana Brazil Bulgaria Costa Rica Czech Republic France Ghana Pakistan Papua New Guinea Poland Slovenia South Africa South Korea Turkey United Kingdom	Algeria Bangladesh Cameroon Colombia Croatia India Malawi Namibia Nepal Norway Peru Philippines Romania Sweden Tanzania Uganda US Zambia	Albania Ecuador Honduras Indonesia Jordan Morocco New Zealand Nigeria Russia Sri Lanka	Angola Argentina Azerbaijan Bolivia Burkina Faso Chad Egypt El Salvador Georgia Guatemala Kazakhstan Kenya Mexico Mongolia Nicaragua Vietnam		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
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?	Algeria Azerbaijan Bangladesh Botswana Brazil Bulgaria Cameroon Colombia Costa Rica Croatia Czech Republic France Ghana Guatemala India Kazakhstan Malawi Namibia Nepal New Zealand Norway Papua New Guinea Peru Philippines Poland Romania Slovenia South Africa South Korea Sri Lanka Sweden Tanzania Turkey Uganda United Kingdom US	Indonesia		Albania Angola Argentina Bolivia Burkina Faso Chad Ecuador Egypt El Salvador Georgia Honduras Jordan Kenya Mexico Mongolia Morocco Nicaragua Nigeria Pakistan Russia Vietnam Zambia		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
35	Does the executive's budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?	Albania Czech Republic France New Zealand Norway Poland Romania Slovenia South Africa South Korea United Kingdom US	Algeria Argentina Botswana Bulgaria Croatia El Salvador India Jordan Namibia Pakistan Sweden Uganda	Azerbaijan Bangladesh Colombia Ghana Kazakhstan Mexico Morocco Papua New Guinea Peru Russia Turkey	Angola Bolivia Brazil Burkina Faso Cameroon Chad Costa Rica Ecuador Egypt Guatemala Honduras Indonesia Kenya Malawi Mongolia Nepal Nicaragua Nigeria Philippines Sri Lanka Tanzania Vietnam Zambia	Georgia	

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
36	Does the executive's budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?	Bolivia Czech Republic Ecuador Ghana Indonesia Kazakhstan Kenya Norway Pakistan Peru Poland Romania Russia Slovenia South Africa South Korea Sweden US	Albania Algeria Botswana Brazil Bulgaria Costa Rica France Honduras India Namibia Nepal Papua New Guinea Philippines Uganda United Kingdom	Argentina Azerbaijan Bangladesh Colombia Croatia El Salvador Georgia Guatemala Malawi Mexico Morocco Nicaragua Tanzania Turkey	Angola Burkina Faso Cameroon Chad Egypt Jordan Mongolia Nigeria Sri Lanka Vietnam Zambia	New Zealand	

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
37	Does the executive's budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?	Botswana Indonesia Namibia Norway Peru Poland Slovenia South Africa South Korea United Kingdom	Azerbaijan Bolivia Brazil Colombia Costa Rica France Honduras India Kenya Malawi Nepal Nigeria Pakistan Philippines Sweden Turkey	Albania Algeria Argentina Bangladesh Bulgaria Croatia El Salvador Guatemala Jordan Kazakhstan Mexico Morocco Nicaragua Papua New Guinea Sri Lanka Tanzania	Angola Burkina Faso Cameroon Chad Czech Republic Ecuador Egypt Georgia Ghana Mongolia Romania Russia Uganda Vietnam Zambia	New Zealand US	

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
38	Does the executive's budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?	Colombia Uganda	Botswana France Norway	Algeria Azerbaijan Bangladesh Bolivia Brazil Czech Republic El Salvador Georgia Guatemala India Indonesia Malawi Mexico Pakistan US Zambia	Albania Angola Argentina Bulgaria Burkina Faso Cameroon Chad Costa Rica Croatia Ecuador Egypt Ghana Honduras Jordan Kazakhstan Kenya Mongolia Morocco Namibia Nepal Nicaragua Nigeria Papua New Guinea Peru Philippines Poland Romania Russia Slovenia South Africa South Korea Sri Lanka Tanzania Turkey Vietnam	New Zealand Sweden United Kingdom	

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
39	Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?	Colombia New Zealand South Korea United Kingdom	Botswana Costa Rica France Pakistan	Algeria Argentina Bulgaria Cameroon Czech Republic Ecuador El Salvador Ghana India Kazakhstan Mexico Morocco Norway Peru Tanzania Turkey US	Albania Angola Azerbaijan Bangladesh Bolivia Brazil Burkina Faso Chad Croatia Egypt Georgia Guatemala Honduras Indonesia Jordan Kenya Malawi Mongolia Namibia Nepal Nicaragua Nigeria Papua New Guinea Philippines Poland Romania Russia Slovenia South Africa Sri Lanka Sweden Uganda Vietnam Zambia		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
40	Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?	New Zealand South Korea United Kingdom	Costa Rica France	Argentina Cameroon Malawi Mexico Tanzania US	Albania Algeria Angola Azerbaijan Bangladesh Bolivia Botswana Brazil Bulgaria Burkina Faso Chad Colombia Croatia Czech Republic Ecuador Egypt El Salvador Georgia Ghana Guatemala Honduras India Indonesia Jordan Kazakhstan Kenya Mongolia Morocco Namibia Nepal Nicaragua Nigeria Norway Pakistan Papua New Guinea Peru Philippines Poland Romania Russia Slovenia South Africa Sri Lanka Sweden Turkey Uganda Vietnam Zambia		



Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
41	Does the executive's budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?	Brazil Colombia Poland South Korea Uganda	Cameroon France Mexico Nigeria	Albania Ecuador El Salvador Ghana Guatemala Malawi Papua New Guinea Tanzania	Algeria Angola Argentina Azerbaijan Bangladesh Bolivia Burkina Faso Chad Costa Rica Croatia Egypt Georgia Honduras India Indonesia Kazakhstan Kenya Mongolia Morocco Namibia Nepal Nicaragua Pakistan Peru Philippines Romania South Africa Sri Lanka Turkey Vietnam Zambia	Botswana Bulgaria Czech Republic Jordan New Zealand Norway Russia Slovenia Sweden United Kingdom US	

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
42	Does the executive's budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?	Brazil Czech Republic New Zealand Pakistan Poland Turkey	Colombia Jordan Namibia Norway South Africa United Kingdom	Albania Argentina Bulgaria Cameroon El Salvador France Georgia India Kazakhstan Malawi Mexico Peru Philippines Russia South Korea US	Algeria Angola Azerbaijan Bangladesh Bolivia Botswana Burkina Faso Chad Costa Rica Croatia Ecuador Egypt Ghana Guatemala Honduras Indonesia Kenya Mongolia Morocco Nepal Nicaragua Nigeria Papua New Guinea Romania Slovenia Sri Lanka Sweden Tanzania Uganda Vietnam Zambia		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
43	Does the executive's budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?	Brazil New Zealand Slovenia United Kingdom	Botswana Colombia Czech Republic El Salvador Georgia Malawi Norway Peru US	Albania Costa Rica France Ghana Mexico Nigeria Papua New Guinea Philippines Sri Lanka	Algeria Angola Argentina Azerbaijan Bangladesh Bolivia Bulgaria Burkina Faso Cameroon Chad Croatia Ecuador Egypt Guatemala Honduras India Indonesia Jordan Kazakhstan Kenya Mongolia Morocco Namibia Nepal Nicaragua Pakistan Poland Romania Russia South Africa South Korea Sweden Tanzania Turkey Uganda Vietnam Zambia		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
44	Does the executive's budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?	Azerbaijan Bolivia Botswana Czech Republic El Salvador Ghana Guatemala India Kazakhstan Malawi Nepal Pakistan Papua New Guinea Poland Romania Slovenia	Costa Rica Georgia Honduras Jordan Namibia Nicaragua Peru Philippines South Africa Tanzania Uganda Zambia	Bangladesh Bulgaria Kenya	Albania Algeria Angola Argentina Brazil Burkina Faso Cameroon Chad Colombia Croatia Ecuador Egypt Indonesia Mexico Mongolia Morocco Nigeria Russia Sri Lanka Turkey Vietnam	France New Zealand Norway South Korea Sweden United Kingdom US	

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
45	Does the executive's budget or any supporting budget documentation present information for at least the budget year on tax expenditures?	France Papua New Guinea Peru US	Brazil Colombia Morocco New Zealand Pakistan South Africa Sweden	Argentina Bolivia El Salvador Guatemala India Russia United Kingdom	Albania Algeria Angola Azerbaijan Bangladesh Botswana Bulgaria Burkina Faso Cameroon Chad Costa Rica Croatia Czech Republic Ecuador Egypt Georgia Ghana Honduras Indonesia Jordan Kazakhstan Kenya Malawi Mexico Mongolia Namibia Nepal Nicaragua Nigeria Norway Philippines Poland Romania Slovenia South Korea Sri Lanka Tanzania Turkey Uganda Vietnam Zambia		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
46	Does the executive's budget or any supporting budget documentation identify all earmarked revenues?	Bolivia Botswana Brazil Ecuador France Ghana India Jordan Morocco Peru Philippines Poland Romania Russia South Africa South Korea Sri Lanka Sweden US Zambia	Cameroon Costa Rica El Salvador Georgia New Zealand Nigeria Slovenia Tanzania	Argentina Colombia Guatemala Mexico Nicaragua	Algeria Angola Azerbaijan Bangladesh Bulgaria Burkina Faso Chad Croatia Czech Republic Egypt Honduras Indonesia Kazakhstan Kenya Mongolia Namibia Nepal Pakistan Papua New Guinea Turkey Vietnam	Albania Malawi Norway Uganda United Kingdom	

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
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?	Argentina Bolivia Brazil Croatia France Guatemala Mexico Namibia New Zealand Norway Papua New Guinea Slovenia South Africa South Korea Sweden United Kingdom	Colombia Indonesia	Georgia	Albania Algeria Angola Azerbaijan Bangladesh Botswana Bulgaria Burkina Faso Cameroon Chad Czech Republic Ecuador Egypt El Salvador Ghana Honduras India Jordan Kazakhstan Kenya Malawi Mongolia Morocco Nepal Nicaragua Nigeria Pakistan Peru Philippines Poland Romania Russia Sri Lanka Tanzania Turkey Uganda US Vietnam Zambia	Costa Rica	

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
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?	France New Zealand Peru Romania Slovenia South Africa South Korea Uganda United Kingdom	Algeria Bangladesh Botswana Cameroon Colombia Croatia Ghana India Jordan Kazakhstan Malawi Namibia Nigeria Norway Pakistan Papua New Guinea Philippines Poland Russia Sri Lanka Sweden US	Albania Argentina Azerbaijan Brazil Bulgaria Costa Rica Czech Republic El Salvador Georgia Guatemala Honduras Indonesia Kenya Mexico Nepal Nicaragua Tanzania Turkey Zambia	Angola Bolivia Burkina Faso Chad Ecuador Egypt Mongolia Morocco Vietnam		



Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
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)?	Brazil New Zealand Papua New Guinea Peru Romania South Africa South Korea United Kingdom	Algeria Botswana Colombia France Ghana Honduras Namibia Norway Pakistan Slovenia Sri Lanka Sweden	Argentina Bangladesh Bulgaria Czech Republic Indonesia Kazakhstan Kenya Malawi Russia Tanzania US Zambia	Albania Angola Azerbaijan Bolivia Burkina Faso Cameroon Chad Costa Rica Croatia Ecuador Egypt El Salvador Georgia Guatemala India Jordan Mexico Mongolia Morocco Nepal Nicaragua Nigeria Philippines Poland Turkey Uganda Vietnam		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
50	Does the executive's budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?	Brazil New Zealand Papua New Guinea Slovenia South Africa South Korea Sweden United Kingdom	Argentina Botswana Costa Rica France Namibia Norway Peru Tanzania US	Azerbaijan Bangladesh Bulgaria Ghana Guatemala India Indonesia Jordan Kazakhstan Malawi Mexico Nicaragua Pakistan Philippines Poland Romania Sri Lanka	Albania Algeria Angola Bolivia Burkina Faso Cameroon Chad Colombia Croatia Czech Republic Ecuador Egypt El Salvador Georgia Honduras Kenya Mongolia Morocco Nepal Nigeria Russia Turkey Uganda Vietnam Zambia		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
51	Are the non-financial data presented useful for assessing how an expenditure program is performing?	Slovenia South Korea United Kingdom	Bangladesh France New Zealand Peru Sweden	Botswana Brazil Bulgaria Costa Rica Ghana India Indonesia Jordan Malawi Mexico Namibia Norway Pakistan Philippines Poland Romania South Africa Tanzania US	Albania Algeria Angola Argentina Azerbaijan Bolivia Burkina Faso Cameroon Chad Colombia Croatia Czech Republic Ecuador Egypt El Salvador Georgia Guatemala Honduras Kazakhstan Kenya Mongolia Morocco Nepal Nicaragua Nigeria Papua New Guinea Russia Sri Lanka Turkey Uganda Vietnam Zambia		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
52	Does the executive's budget or any supporting budget documentation contain performance indicators for expenditure programs?	France Ghana New Zealand Papua New Guinea Peru Slovenia South Africa United Kingdom	Brazil Malawi Mexico Namibia Norway	Bangladesh Guatemala India Jordan Pakistan Poland Romania South Korea Sweden US	Albania Algeria Angola Argentina Azerbaijan Bolivia Botswana Bulgaria Burkina Faso Cameroon Chad Colombia Costa Rica Croatia Czech Republic Ecuador Egypt El Salvador Georgia Honduras Indonesia Kazakhstan Kenya Mongolia Morocco Nepal Nicaragua Nigeria Philippines Russia Sri Lanka Tanzania Turkey Uganda Vietnam Zambia		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
53	Are the performance targets sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?	United Kingdom	France New Zealand Peru Romania Slovenia South Korea Sweden US	Bangladesh Brazil Ghana Guatemala India Jordan Malawi Mexico Namibia Norway Pakistan Poland South Africa	Albania Algeria Angola Argentina Azerbaijan Bolivia Botswana Bulgaria Burkina Faso Cameroon Chad Colombia Costa Rica Croatia Czech Republic Ecuador Egypt El Salvador Georgia Honduras Indonesia Kazakhstan Kenya Mongolia Morocco Nepal Nicaragua Nigeria Papua New Guinea Philippines Russia Sri Lanka Tanzania Turkey Uganda Vietnam Zambia		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
54	Are performance indicators used in conjunction with performance targets presented in the executive's budget or any supporting budget documentation?	France Peru South Africa South Korea Sweden United Kingdom	Brazil Ghana Mexico New Zealand Slovenia US	Bangladesh Guatemala Jordan Malawi Namibia Norway Pakistan Poland Romania	Albania Algeria Angola Argentina Azerbaijan Bolivia Botswana Bulgaria Burkina Faso Cameroon Chad Colombia Costa Rica Croatia Czech Republic Ecuador Egypt El Salvador Georgia Honduras India Indonesia Kazakhstan Kenya Mongolia Morocco Nepal Nicaragua Nigeria Papua New Guinea Philippines Russia Sri Lanka Tanzania Turkey Uganda Vietnam Zambia		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
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?	Bangladesh Brazil France Ghana New Zealand Poland Slovenia South Korea United Kingdom	Colombia Georgia Honduras Kenya Malawi Mexico Pakistan Philippines Romania South Africa Sri Lanka Sweden Uganda	Algeria Argentina Azerbaijan Bolivia Botswana Bulgaria Cameroon Costa Rica Ecuador El Salvador Guatemala India Jordan Morocco Namibia Nepal Nicaragua Nigeria Norway Papua New Guinea Peru Russia Tanzania Turkey US Zambia	Albania Angola Burkina Faso Chad Croatia Czech Republic Egypt Indonesia Kazakhstan Mongolia Vietnam		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
56	Does the executive's make available to the public a description of the tax rate or fee schedule for all revenue sources?	Argentina Azerbaijan Bangladesh Botswana Cameroon Croatia Czech Republic Ecuador Egypt France Ghana Kenya Nepal New Zealand Nicaragua Norway Papua New Guinea Philippines Poland Romania Russia Slovenia South Africa South Korea Sri Lanka Sweden Tanzania US	Algeria Brazil Chad Costa Rica El Salvador Georgia Guatemala Honduras India Jordan Kazakhstan Mongolia Morocco Pakistan Peru Uganda United Kingdom Vietnam	Albania Angola Bolivia Bulgaria Colombia Mexico Namibia Nigeria Turkey Zambia	Burkina Faso Indonesia Malawi		



Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
57	Does the executive's make available to the public an analysis of the distribution of the tax burden?	Sweden United Kingdom US	Algeria Costa Rica France Kazakhstan Norway Peru Slovenia	Bolivia Brazil Czech Republic Georgia Malawi New Zealand Poland South Africa South Korea	Albania Angola Argentina Azerbaijan Bangladesh Botswana Bulgaria Burkina Faso Cameroon Chad Colombia Croatia Ecuador Egypt El Salvador Ghana Guatemala Honduras India Indonesia Jordan Kenya Mexico Mongolia Morocco Namibia Nepal Nicaragua Nigeria Pakistan Papua New Guinea Philippines Romania Russia Sri Lanka Tanzania Turkey Uganda Vietnam Zambia		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
58	Does the executive's make available to the public an explanation conditions associated with assistance from international financial institutions (IFI)?	Bulgaria Czech Republic El Salvador Poland Romania	Azerbaijan Brazil Cameroon Colombia Guatemala India Mexico Nigeria Peru Russia	Albania Algeria Bolivia Chad Croatia Ecuador Egypt Georgia Honduras Indonesia Jordan Kenya Nepal Nicaragua Pakistan Philippines Turkey	Angola Argentina Bangladesh Botswana Burkina Faso Costa Rica Ghana Kazakhstan Malawi Mongolia Morocco Namibia Papua New Guinea South Africa Sri Lanka Tanzania Uganda Vietnam Zambia	France New Zealand Norway Slovenia South Korea Sweden United Kingdom US	

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
59	Does the executive's make available to the public an explanation conditions associated with assistance from donor countries?	Czech Republic Poland Romania	Brazil Colombia El Salvador Guatemala Mexico Peru	Algeria Angola Azerbaijan Bolivia Bulgaria Cameroon Croatia Ecuador Egypt Georgia Honduras India Jordan Kenya Nepal Philippines	Albania Argentina Bangladesh Botswana Burkina Faso Chad Costa Rica Ghana Indonesia Kazakhstan Malawi Mongolia Morocco Namibia Nicaragua Nigeria Pakistan Papua New Guinea Russia South Africa Sri Lanka Tanzania Turkey Uganda Vietnam Zambia	France New Zealand Norway Slovenia South Korea Sweden United Kingdom US	

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
60	Does the executive's make available to the public an executive summary that describes the budget and its proposals?	Algeria Bangladesh Brazil El Salvador France India Kenya Nepal New Zealand Papua New Guinea Peru Philippines Romania Slovenia South Africa South Korea Sweden Uganda United Kingdom	Albania Botswana Cameroon Costa Rica Czech Republic Ecuador Guatemala Honduras Jordan Mexico Namibia Norway Pakistan Russia Sri Lanka Tanzania Turkey US Zambia	Argentina Azerbaijan Colombia Georgia Indonesia Malawi Nicaragua Nigeria	Angola Bolivia Bulgaria Burkina Faso Chad Croatia Egypt Ghana Kazakhstan Mongolia Morocco Poland Vietnam		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
61	Does the executive publish a “citizen’s budget” or some non-technical presentation intended for a wide audience that describes the budget and its proposals?	El Salvador France South Africa South Korea Sweden United Kingdom	India New Zealand Uganda	Angola	Albania Algeria Argentina Azerbaijan Bangladesh Bolivia Botswana Brazil Bulgaria Burkina Faso Cameroon Chad Colombia Costa Rica Croatia Czech Republic Ecuador Egypt Georgia Ghana Guatemala Honduras Indonesia Jordan Kazakhstan Kenya Malawi Mexico Mongolia Morocco Namibia Nepal Nicaragua Nigeria Norway Pakistan Papua New Guinea Peru Philippines Poland Romania Russia Slovenia Sri Lanka Tanzania Turkey US Vietnam Zambia		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
62	Does the executive's make available to the public non-technical definitions of terms used in the budget tables and descriptions (for instance, in a glossary)?	Azerbaijan Botswana Croatia Guatemala Kazakhstan New Zealand Norway Peru Philippines Romania Russia South Africa South Korea Sweden US	Colombia Ecuador El Salvador Indonesia Pakistan Vietnam	France Georgia India Namibia Poland Slovenia Tanzania United Kingdom	Albania Algeria Angola Argentina Bangladesh Bolivia Brazil Bulgaria Burkina Faso Cameroon Chad Costa Rica Czech Republic Egypt Ghana Honduras Jordan Kenya Malawi Mexico Mongolia Morocco Nepal Nicaragua Nigeria Papua New Guinea Sri Lanka Turkey Uganda Zambia		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
63	Does the executive's make available to the public a summary of the budget process?	Kenya New Zealand Nigeria Norway Peru Romania Russia South Korea Sweden Tanzania US	Colombia Czech Republic Egypt Georgia Guatemala Kazakhstan Philippines Vietnam	Argentina Brazil Ecuador El Salvador France Jordan Nicaragua Uganda United Kingdom	Albania Algeria Angola Azerbaijan Bangladesh Bolivia Botswana Bulgaria Burkina Faso Cameroon Chad Costa Rica Croatia Ghana Honduras India Indonesia Malawi Mexico Mongolia Morocco Namibia Nepal Pakistan Papua New Guinea Poland Slovenia South Africa Sri Lanka Turkey Zambia		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
64	Do citizens have the right in law to access government information, including budget information?	Argentina Colombia Czech Republic Georgia New Zealand Norway Peru Poland Romania Slovenia Sweden United Kingdom	Bulgaria Burkina Faso Costa Rica Croatia Ecuador France India Mexico Nicaragua Pakistan Russia South Africa South Korea Turkey US	Albania Azerbaijan Bolivia Brazil Cameroon El Salvador Guatemala Kazakhstan Malawi Mongolia Uganda Vietnam	Algeria Angola Bangladesh Botswana Chad Egypt Ghana Honduras Indonesia Jordan Kenya Morocco Namibia Nepal Nigeria Papua New Guinea Philippines Sri Lanka Tanzania Zambia		



Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
65	Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it (for example, from a ministry or agency)?	Croatia Guatemala New Zealand Norway Peru Philippines Poland Slovenia South Africa Sweden	Brazil Bulgaria Colombia Costa Rica Czech Republic France India Mexico Nicaragua South Korea United Kingdom US Zambia	Albania Chad Georgia Ghana Kazakhstan Romania	Algeria Angola Argentina Azerbaijan Bangladesh Bolivia Botswana Burkina Faso Cameroon Ecuador Egypt El Salvador Honduras Indonesia Jordan Kenya Malawi Mongolia Morocco Namibia Nepal Nigeria Pakistan Papua New Guinea Russia Sri Lanka Tanzania Turkey Uganda Vietnam		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
66	Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it from a ministry or agency?	Colombia New Zealand Peru Philippines Poland Slovenia Sweden	Brazil Bulgaria Costa Rica Czech Republic France India Mexico Norway South Africa South Korea United Kingdom US Zambia	El Salvador Georgia Guatemala Romania Vietnam	Albania Algeria Angola Argentina Azerbaijan Bangladesh Bolivia Botswana Burkina Faso Cameroon Chad Croatia Ecuador Egypt Ghana Honduras Indonesia Jordan Kazakhstan Kenya Malawi Mongolia Morocco Namibia Nepal Nicaragua Nigeria Pakistan Papua New Guinea Russia Sri Lanka Tanzania Turkey Uganda		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
67	How far in advance of the release of the budget is the day of its release known?	Albania Argentina Azerbaijan Botswana Brazil Bulgaria Burkina Faso Cameroon Chad Colombia Costa Rica Croatia Czech Republic Ecuador Egypt El Salvador France Georgia Guatemala Honduras Indonesia Jordan Kazakhstan Mexico Mongolia Nicaragua Norway Peru Poland Romania Russia Slovenia South Africa South Korea Sweden Turkey US Zambia	Bolivia India New Zealand Nigeria Tanzania	Bangladesh Kenya Pakistan Papua New Guinea Sri Lanka United Kingdom Vietnam	Algeria Angola Ghana Malawi Morocco Namibia Nepal Philippines Uganda		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
68	Does the executive release to the public its timetable for its budget preparation process?	Albania Angola Botswana Bulgaria Colombia Costa Rica Czech Republic France Guatemala Kenya Nigeria Peru Philippines Poland Romania Russia Slovenia US	Argentina Egypt Morocco Norway South Korea Vietnam	Croatia Jordan Kazakhstan Mexico Mongolia Tanzania Turkey	Algeria Azerbaijan Bangladesh Bolivia Brazil Burkina Faso Cameroon Chad Ecuador El Salvador Georgia Ghana Honduras India Indonesia Malawi Namibia Nepal New Zealand Nicaragua Pakistan Papua New Guinea South Africa Sri Lanka Sweden Uganda United Kingdom Zambia		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
69	Does the executive adhere to its timetable for the preparation and release of the budget?	Argentina Botswana Colombia Costa Rica Croatia Czech Republic Egypt France Mexico Norway Peru Poland Romania Russia South Korea Turkey	Albania Bulgaria Guatemala Jordan Kazakhstan Kenya Mongolia Nigeria Philippines Slovenia Tanzania US	Morocco Vietnam	Algeria Angola Azerbaijan Bangladesh Bolivia Brazil Burkina Faso Cameroon Chad Ecuador El Salvador Georgia Ghana Honduras India Indonesia Malawi Namibia Nepal New Zealand Nicaragua Pakistan Papua New Guinea South Africa Sri Lanka Sweden Uganda United Kingdom Zambia		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
70	Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?	Algeria Brazil France Indonesia Kenya Mongolia New Zealand Nigeria Romania Russia South Africa South Korea Uganda	El Salvador Norway Sweden Tanzania Zambia	Albania Argentina Azerbaijan Bangladesh Bulgaria Czech Republic Guatemala Honduras India Kazakhstan Malawi Pakistan Peru Sri Lanka US Vietnam	Angola Bolivia Botswana Burkina Faso Cameroon Chad Colombia Costa Rica Croatia Ecuador Egypt Georgia Ghana Jordan Mexico Morocco Namibia Nepal Nicaragua Papua New Guinea Philippines Poland Slovenia Turkey United Kingdom		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
71	Does the executive hold consultations with the public as part of its process of determining budget priorities?	New Zealand South Korea	Bangladesh Kenya Pakistan Peru Poland South Africa Zambia	Brazil Bulgaria Cameroon Ghana Guatemala Honduras India Malawi Nepal Nicaragua Norway Papua New Guinea Romania Russia Sri Lanka Tanzania Uganda United Kingdom	Albania Algeria Angola Argentina Azerbaijan Bolivia Botswana Burkina Faso Chad Colombia Costa Rica Croatia Czech Republic Ecuador Egypt El Salvador France Georgia Indonesia Jordan Kazakhstan Mexico Mongolia Morocco Namibia Nigeria Philippines Slovenia Sweden Turkey US Vietnam		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
72	When does the executive release a pre-budget statement to the public?	Brazil Croatia France Georgia Kazakhstan Kenya Mongolia New Zealand Nigeria Papua New Guinea Peru Poland Russia Slovenia South Africa South Korea Sweden Turkey Zambia	Cameroon United Kingdom	Tanzania Uganda	Albania Algeria Angola Argentina Azerbaijan Bangladesh Bolivia Botswana Bulgaria Burkina Faso Chad Colombia Costa Rica Czech Republic Ecuador Egypt El Salvador Ghana Guatemala Honduras India Indonesia Jordan Malawi Mexico Morocco Namibia Nepal Nicaragua Norway Pakistan Philippines Romania Sri Lanka US Vietnam		



Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
73	Does the pre-budget statement describe the government's macroeconomic and fiscal framework?	Brazil France Kenya Mongolia New Zealand Nigeria Papua New Guinea Peru Poland Slovenia South Africa South Korea Sweden Turkey Uganda United Kingdom Zambia	Cameroon Croatia Tanzania	Georgia Russia	Albania Algeria Angola Argentina Azerbaijan Bangladesh Bolivia Botswana Bulgaria Burkina Faso Chad Colombia Costa Rica Czech Republic Ecuador Egypt El Salvador Ghana Guatemala Honduras India Indonesia Jordan Kazakhstan Malawi Mexico Morocco Namibia Nepal Nicaragua Norway Pakistan Philippines Romania Sri Lanka US Vietnam		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
74	Does the pre-budget statement describe the government's policies and priorities that will guide the development of detailed estimates for the upcoming budget?	Brazil France Kenya New Zealand Nigeria Papua New Guinea Peru Poland Slovenia South Africa South Korea Sweden Uganda United Kingdom Zambia	Cameroon Croatia Mongolia Russia Tanzania	Georgia Kazakhstan Turkey	Albania Algeria Angola Argentina Azerbaijan Bangladesh Bolivia Botswana Bulgaria Burkina Faso Chad Colombia Costa Rica Czech Republic Ecuador Egypt El Salvador Ghana Guatemala Honduras India Indonesia Jordan Malawi Mexico Morocco Namibia Nepal Nicaragua Norway Pakistan Philippines Romania Sri Lanka US Vietnam		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
75	How far in advance of the start of the budget year does the legislature receive the budget?	Algeria Argentina Bolivia Brazil Burkina Faso Colombia Costa Rica Czech Republic Ecuador Egypt El Salvador France Guatemala Honduras Indonesia Kazakhstan Mexico Nigeria Peru Philippines Poland Romania Russia South Korea Sweden Uganda US	Angola Azerbaijan Botswana Bulgaria Chad Croatia Mongolia Morocco New Zealand Nicaragua Norway Slovenia Sri Lanka Turkey Vietnam	Albania Bangladesh Cameroon Georgia India Jordan Kenya Malawi Namibia Pakistan Papua New Guinea South Africa Tanzania United Kingdom	Ghana Nepal Zambia		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
76	Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?	Norway Philippines Poland Slovenia South Africa South Korea Sweden Uganda	Brazil Bulgaria Colombia Georgia Guatemala Kazakhstan Kenya Mexico Russia United Kingdom US	Albania Argentina Chad Costa Rica Croatia Czech Republic El Salvador France Ghana Malawi New Zealand Nigeria Pakistan Peru Romania Turkey	Algeria Angola Azerbaijan Bangladesh Bolivia Botswana Burkina Faso Cameroon Ecuador Egypt Honduras India Indonesia Jordan Mongolia Morocco Namibia Nepal Nicaragua Papua New Guinea Sri Lanka Tanzania Vietnam Zambia		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
77	Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?	Ghana Norway Philippines Poland South Africa South Korea Turkey US	Albania Argentina Bolivia Colombia Costa Rica Czech Republic El Salvador Guatemala Kazakhstan New Zealand Nigeria Russia Slovenia Uganda Zambia	Algeria Brazil Croatia Egypt France Georgia Mexico Nicaragua Peru Sweden United Kingdom	Angola Azerbaijan Bangladesh Botswana Bulgaria Burkina Faso Cameroon Chad Ecuador Honduras India Indonesia Jordan Kenya Malawi Mongolia Morocco Namibia Nepal Pakistan Papua New Guinea Romania Sri Lanka Tanzania Vietnam		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
78	Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?	Poland	Brazil Colombia Georgia Kazakhstan Norway Slovenia South Africa South Korea US	Albania Croatia El Salvador Ghana Mexico Nicaragua Uganda	Algeria Angola Argentina Azerbaijan Bangladesh Bolivia Botswana Bulgaria Burkina Faso Cameroon Chad Costa Rica Czech Republic Ecuador Egypt France Guatemala Honduras India Indonesia Jordan Kenya Malawi Mongolia Morocco Namibia Nepal New Zealand Nigeria Pakistan Papua New Guinea Peru Philippines Romania Russia Sri Lanka Sweden Tanzania Turkey United Kingdom Vietnam Zambia		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
79	Do the legislative committees that hold public hearings release reports to the public on these hearings?	Colombia Czech Republic Poland Russia Slovenia Sweden Turkey United Kingdom US	France New Zealand South Africa South Korea	Brazil Chad Costa Rica Croatia Malawi Romania	Albania Algeria Angola Argentina Azerbaijan Bangladesh Bolivia Botswana Bulgaria Burkina Faso Cameroon Ecuador Egypt El Salvador Georgia Ghana Guatemala Honduras India Indonesia Jordan Kazakhstan Kenya Mexico Mongolia Morocco Namibia Nepal Nicaragua Nigeria Norway Pakistan Papua New Guinea Peru Philippines Sri Lanka Tanzania Uganda Vietnam Zambia		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
80	Does the executive present more details or provide a better explanation of any budget proposal, if members of the legislature (including from minority parties) request such information?	Bolivia Botswana Brazil Burkina Faso Colombia Czech Republic Ecuador Egypt El Salvador France Ghana Guatemala Kazakhstan Kenya New Zealand Nigeria Norway Philippines Poland Romania Russia Slovenia South Africa South Korea Sri Lanka Sweden United Kingdom Vietnam Zambia	Albania Bangladesh Bulgaria Costa Rica Croatia Georgia India Indonesia Jordan Malawi Mexico Mongolia Morocco Pakistan Peru Turkey Uganda US	Algeria Azerbaijan Cameroon Namibia Nicaragua Papua New Guinea Tanzania	Angola Argentina Chad Honduras Nepal		



Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
81	Is the legislature (or the appropriate legislative committee) given information for the budget year on the spending of secret items relating to, for instance, national security and military intelligence?	Botswana Brazil Norway Poland Russia South Africa Sweden US	Albania Burkina Faso France Ghana New Zealand Peru Slovenia South Korea Uganda United Kingdom	Algeria Azerbaijan Bangladesh Bolivia Bulgaria Cameroon Colombia Croatia Honduras Indonesia Jordan Malawi Nigeria Papua New Guinea Philippines Vietnam Zambia	Angola Argentina Chad Ecuador Egypt El Salvador Guatemala India Kazakhstan Kenya Mexico Mongolia Morocco Namibia Nepal Nicaragua Pakistan Romania Sri Lanka Tanzania Turkey	Costa Rica Czech Republic Georgia	

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
82	Does the legislature have authority to amend the budget presented by the executive?	Albania Bolivia Burkina Faso Czech Republic El Salvador Guatemala Honduras Malawi Namibia Nigeria Norway Romania Sri Lanka US Vietnam	Argentina Bangladesh Botswana Bulgaria Costa Rica Croatia Egypt France Indonesia Kazakhstan Mongolia Pakistan Philippines Poland Russia Slovenia Sweden Turkey Zambia	Algeria Angola Brazil Cameroon Chad Colombia Ecuador Georgia Ghana Jordan Kenya Mexico Morocco New Zealand Nicaragua Peru Uganda United Kingdom	Azerbaijan India Nepal Papua New Guinea South Africa South Korea Tanzania		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
83	What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?	Argentina Bolivia Brazil Costa Rica Croatia Ecuador El Salvador France Ghana Guatemala India Indonesia Malawi New Zealand Nicaragua Norway Papua New Guinea Peru Philippines Poland Russia Slovenia South Africa South Korea Sri Lanka Sweden US Zambia	Albania Algeria Angola Botswana Bulgaria Burkina Faso Chad Colombia Czech Republic Egypt Georgia Honduras Jordan Kazakhstan Kenya Mexico Nigeria Pakistan Romania Tanzania Turkey Uganda United Kingdom Vietnam	Azerbaijan Bangladesh Cameroon Mongolia Morocco Namibia	Nepal		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
84	How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?	Bulgaria Colombia Croatia El Salvador France India Jordan Kazakhstan Mexico Mongolia New Zealand Peru Philippines Poland Romania Russia Slovenia South Africa Sri Lanka Sweden Turkey US	Albania Argentina Botswana Brazil Burkina Faso Czech Republic Ecuador Egypt Georgia Kenya Morocco Namibia Nicaragua Norway Papua New Guinea South Korea Tanzania United Kingdom	Bangladesh Guatemala Honduras Malawi Zambia	Algeria Angola Azerbaijan Bolivia Cameroon Chad Costa Rica Ghana Indonesia Nepal Nigeria Pakistan Uganda Vietnam		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
85	What share of expenditure is covered by the in-year reports on actual expenditure (organized by administrative units, economic classification and/or function)?	Albania Argentina Botswana Brazil Bulgaria Croatia Czech Republic Ecuador Egypt El Salvador France Guatemala India Kazakhstan Kenya Mexico Mongolia Morocco New Zealand Nicaragua Norway Peru Philippines Poland Romania Russia Slovenia South Africa Sri Lanka Tanzania Turkey United Kingdom US Zambia	Bangladesh Burkina Faso Colombia Honduras Jordan Papua New Guinea Sweden	Georgia Malawi South Korea	Algeria Angola Azerbaijan Bolivia Cameroon Chad Costa Rica Ghana Indonesia Namibia Nepal Nigeria Pakistan Uganda Vietnam		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
86	Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?	Albania Botswana Bulgaria Croatia Czech Republic Ecuador Egypt France Guatemala India Kazakhstan Kenya Mexico Mongolia New Zealand Nicaragua Papua New Guinea Peru Poland Romania Russia Slovenia South Africa Sri Lanka Sweden Tanzania Turkey United Kingdom US	Argentina Bangladesh Brazil Jordan Morocco	Burkina Faso Georgia Malawi South Korea	Algeria Angola Azerbaijan Bolivia Cameroon Chad Colombia Costa Rica El Salvador Ghana Honduras Indonesia Namibia Nepal Nigeria Norway Pakistan Philippines Uganda Vietnam Zambia		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
87	How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?	Albania Brazil Bulgaria Croatia Ecuador El Salvador France Guatemala Honduras India Jordan Kazakhstan Mexico Mongolia Morocco Nepal New Zealand Norway Peru Philippines Poland Romania Russia Slovenia South Africa Sri Lanka Sweden Turkey United Kingdom US	Argentina Botswana Burkina Faso Czech Republic Egypt Georgia Kenya Namibia Nicaragua Pakistan Papua New Guinea Tanzania	Bangladesh Colombia Zambia	Algeria Angola Azerbaijan Bolivia Cameroon Chad Costa Rica Ghana Indonesia Malawi Nigeria South Korea Uganda Vietnam		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
88	What share of revenue is covered by the in-year reports on actual revenue collections?	Argentina Botswana Brazil Bulgaria Burkina Faso Croatia Czech Republic Ecuador Egypt France Honduras India Jordan Kazakhstan Kenya Mexico Mongolia Morocco Namibia Nepal New Zealand Norway Pakistan Peru Philippines Poland Romania Russia Slovenia South Africa Sri Lanka Tanzania Turkey United Kingdom US Zambia	Albania Bangladesh Colombia El Salvador Guatemala Nicaragua Papua New Guinea Sweden	Georgia	Algeria Angola Azerbaijan Bolivia Cameroon Chad Costa Rica Ghana Indonesia Malawi Nigeria South Korea Uganda Vietnam		



Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
89	Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?	Albania Bangladesh Botswana Brazil Bulgaria Croatia Czech Republic Ecuador Egypt France Guatemala India Jordan Kazakhstan Kenya Mexico Mongolia Nepal New Zealand Nicaragua Papua New Guinea Peru Poland Romania Russia Slovenia South Africa Sri Lanka Sweden Tanzania Turkey United Kingdom US	Argentina Honduras Morocco Pakistan	Colombia Georgia	Algeria Angola Azerbaijan Bolivia Burkina Faso Cameroon Chad Costa Rica El Salvador Ghana Indonesia Malawi Namibia Nigeria Norway Philippines South Korea Uganda Vietnam Zambia		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
90	Does the executive release to the public in-year reports on actual borrowing?	Brazil Bulgaria Croatia France Guatemala India Mexico Mongolia Morocco Nepal New Zealand Norway Peru Philippines Poland Romania Russia Slovenia South Africa Sri Lanka Sweden Turkey United Kingdom US	Argentina Botswana Burkina Faso Czech Republic Ecuador Egypt Georgia Jordan Kazakhstan Kenya Namibia Nicaragua Pakistan Tanzania	Albania Bangladesh Colombia Zambia	Algeria Angola Azerbaijan Bolivia Cameroon Chad Costa Rica El Salvador Ghana Honduras Indonesia Malawi Nigeria Papua New Guinea South Korea Uganda Vietnam		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
91	Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?	Brazil Bulgaria Czech Republic France Kenya Mexico New Zealand Peru Poland Romania Slovenia South Africa Sri Lanka Sweden Turkey US	Bangladesh Croatia Jordan Namibia Norway Pakistan Philippines	Albania Argentina Ecuador Georgia Kazakhstan Mongolia Morocco Russia Tanzania United Kingdom Zambia	Algeria Angola Azerbaijan Bolivia Botswana Burkina Faso Cameroon Chad Colombia Costa Rica Egypt El Salvador Ghana Guatemala Honduras India Indonesia Malawi Nepal Nicaragua Nigeria Papua New Guinea South Korea Uganda Vietnam		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
92	For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?	Botswana Brazil Bulgaria Czech Republic Ecuador Georgia Guatemala Kazakhstan Mongolia Peru Romania South Africa South Korea Sweden Turkey United Kingdom US	Albania Colombia El Salvador France Jordan Kenya Mexico New Zealand Nicaragua Poland Russia Slovenia	Argentina Bangladesh Burkina Faso Croatia Egypt Honduras India Malawi Namibia Norway Pakistan Papua New Guinea Philippines Sri Lanka Tanzania Zambia	Algeria Angola Azerbaijan Bolivia Cameroon Chad Costa Rica Ghana Indonesia Morocco Nepal Nigeria Uganda Vietnam		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
93	Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?	Czech Republic France Georgia Ghana Indonesia New Zealand Norway Peru Slovenia South Africa United Kingdom US	Egypt India Mexico Namibia Pakistan Russia South Korea Sri Lanka	Cameroon Nepal Philippines Poland Zambia	Albania Algeria Angola Argentina Azerbaijan Bangladesh Bolivia Botswana Brazil Bulgaria Burkina Faso Chad Colombia Costa Rica Croatia Ecuador El Salvador Guatemala Honduras Jordan Kazakhstan Kenya Malawi Mongolia Morocco Nicaragua Nigeria Papua New Guinea Romania Sweden Tanzania Turkey Uganda Vietnam		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
94	Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?	Czech Republic France Indonesia New Zealand Norway Peru Slovenia South Africa United Kingdom US	Burkina Faso Georgia Ghana Mexico Namibia Russia South Korea	Cameroon India Philippines	Albania Algeria Angola Argentina Azerbaijan Bangladesh Bolivia Botswana Brazil Bulgaria Chad Colombia Costa Rica Croatia Ecuador Egypt El Salvador Guatemala Honduras Jordan Kazakhstan Kenya Malawi Mongolia Morocco Nepal Nicaragua Nigeria Pakistan Papua New Guinea Poland Romania Sri Lanka Sweden Tanzania Turkey Uganda Vietnam Zambia		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
95	What is the most detail provided in the mid-year review for expenditures?	Mexico Poland Slovenia South Africa	Czech Republic France India Namibia New Zealand Norway Russia South Korea United Kingdom US	Burkina Faso Georgia Indonesia Peru Zambia	Albania Algeria Angola Argentina Azerbaijan Bangladesh Bolivia Botswana Brazil Bulgaria Cameroon Chad Colombia Costa Rica Croatia Ecuador Egypt El Salvador Ghana Guatemala Honduras Jordan Kazakhstan Kenya Malawi Mongolia Morocco Nepal Nicaragua Nigeria Pakistan Papua New Guinea Philippines Romania Sri Lanka Sweden Tanzania Turkey Uganda Vietnam		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
96	Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?	France Indonesia New Zealand Norway Peru Slovenia South Africa United Kingdom US	Burkina Faso Czech Republic Georgia Namibia Pakistan Russia South Korea	Cameroon India Mexico Philippines	Albania Algeria Angola Argentina Azerbaijan Bangladesh Bolivia Botswana Brazil Bulgaria Chad Colombia Costa Rica Croatia Ecuador Egypt El Salvador Ghana Guatemala Honduras Jordan Kazakhstan Kenya Malawi Mongolia Morocco Nepal Nicaragua Nigeria Papua New Guinea Poland Romania Sri Lanka Sweden Tanzania Turkey Uganda Vietnam Zambia		



Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
97	Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain level, as specified in law or regulation) ?	Botswana Brazil Colombia Czech Republic El Salvador Georgia Honduras Indonesia Namibia New Zealand Norway Peru Poland Russia Slovenia South Africa South Korea Sri Lanka Sweden US	France Kazakhstan Romania	Albania Bangladesh India Kenya Malawi Pakistan Zambia	Algeria Angola Argentina Azerbaijan Bolivia Bulgaria Burkina Faso Cameroon Chad Costa Rica Croatia Ecuador Egypt Ghana Guatemala Jordan Mexico Mongolia Morocco Nepal Nicaragua Nigeria Papua New Guinea Philippines Tanzania Turkey Uganda United Kingdom Vietnam		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
98	During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?	Egypt Norway	Argentina Bolivia Botswana Burkina Faso Colombia Croatia Czech Republic El Salvador France Guatemala New Zealand Nigeria Peru Poland Slovenia South Korea Sweden United Kingdom US	Albania Algeria Bangladesh Brazil Bulgaria Cameroon Chad Costa Rica Ecuador Georgia Ghana Honduras India Indonesia Jordan Kenya Malawi Mexico Mongolia Morocco Namibia Nepal Nicaragua Pakistan Papua New Guinea Philippines Romania South Africa Sri Lanka Tanzania Turkey Uganda Vietnam Zambia	Angola Azerbaijan Kazakhstan Russia		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
99	When does the legislature typically approve supplemental budgets?	Albania Algeria Angola Azerbaijan Bolivia Botswana Burkina Faso Colombia Costa Rica Czech Republic Egypt El Salvador France Georgia Ghana Guatemala Honduras Indonesia Kazakhstan Mongolia Namibia New Zealand Norway Papua New Guinea Peru Philippines Poland Romania Russia Slovenia South Africa South Korea Sweden United Kingdom US	Argentina Bangladesh Bulgaria Cameroon Chad Croatia Ecuador India Jordan Kenya Malawi Mexico Morocco Nepal Nicaragua Nigeria Pakistan Tanzania Turkey Uganda Vietnam Zambia	Brazil Sri Lanka			

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
100	In most years, how large are supplemental budget requests relative to the size of the original budget?	Botswana Bulgaria Croatia France Namibia Philippines Poland South Africa Sweden Tanzania	Albania Bangladesh Bolivia Colombia Czech Republic Ghana Guatemala Honduras New Zealand Nicaragua Norway Papua New Guinea Romania Slovenia South Korea United Kingdom US	Brazil Ecuador India Indonesia Jordan Kazakhstan Mexico Mongolia Morocco Pakistan Russia Turkey Zambia	Algeria Angola Argentina Azerbaijan Burkina Faso Cameroon Chad Costa Rica Egypt El Salvador Georgia Kenya Malawi Nepal Nigeria Peru Sri Lanka Uganda Vietnam		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
101	When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?	Bolivia Botswana Brazil Bulgaria Burkina Faso Colombia Costa Rica Croatia Czech Republic Guatemala Honduras Mexico Mongolia Namibia New Zealand Papua New Guinea Peru Romania South Africa US	Bangladesh France Ghana India Indonesia Jordan Kenya Nigeria Norway Slovenia United Kingdom	El Salvador Georgia Kazakhstan Pakistan South Korea Sweden Zambia	Albania Algeria Angola Argentina Azerbaijan Cameroon Chad Ecuador Egypt Malawi Morocco Nepal Nicaragua Philippines Poland Russia Sri Lanka Tanzania Turkey Uganda Vietnam		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
102	How long after the end of the fiscal year does the executive release to the public a year-end report or another document that compares and discusses the actual outcome for the year?	Angola Argentina Bolivia Brazil Bulgaria Burkina Faso Chad Colombia Costa Rica Croatia Czech Republic El Salvador Georgia Guatemala Honduras Indonesia Kazakhstan Kenya Mexico Mongolia New Zealand Nicaragua Norway Pakistan Philippines Poland Romania Russia Slovenia South Africa Sri Lanka Sweden United Kingdom US	Albania Botswana Ecuador Egypt France Jordan Namibia Nepal Peru South Korea Zambia	Algeria India Morocco Papua New Guinea Vietnam	Azerbaijan Bangladesh Cameroon Ghana Malawi Nigeria Tanzania Turkey Uganda		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
103	In the year-end reports, or another document released to the public by the executive (please specify below), have the data on the actual outcomes been audited?	Botswana Brazil Bulgaria Burkina Faso Costa Rica Egypt France India Kenya New Zealand Norway Peru Poland Russia Slovenia South Africa South Korea Sweden United Kingdom US	Algeria Croatia Jordan Zambia	Argentina Colombia Czech Republic Kazakhstan Mexico	Albania Angola Azerbaijan Bangladesh Bolivia Cameroon Chad Ecuador El Salvador Georgia Ghana Guatemala Honduras Indonesia Malawi Mongolia Morocco Namibia Nepal Nicaragua Nigeria Pakistan Papua New Guinea Philippines Romania Sri Lanka Tanzania Turkey Uganda Vietnam		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
104	Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?	Bolivia Brazil Czech Republic Egypt France Kenya Norway Peru Poland Romania Slovenia South Africa South Korea Sweden US	Botswana Colombia Costa Rica Croatia Honduras India Indonesia Mexico New Zealand Russia United Kingdom	Albania Algeria Angola Argentina Bulgaria Burkina Faso Chad El Salvador Georgia Guatemala Jordan Namibia Nicaragua Pakistan Philippines Sri Lanka Zambia	Azerbaijan Bangladesh Cameroon Ecuador Ghana Kazakhstan Malawi Mongolia Morocco Nepal Nigeria Papua New Guinea Tanzania Turkey Uganda Vietnam		



Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
105	What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report, or another document released to the public by the executive (please specify below)?	Bolivia Botswana Brazil Czech Republic France India Indonesia Kenya Mexico Slovenia South Africa South Korea Sweden Zambia	Bulgaria Chad Costa Rica Egypt El Salvador Honduras New Zealand Norway Peru Poland Romania United Kingdom US	Albania Algeria Angola Burkina Faso Colombia Croatia Georgia Guatemala Jordan Namibia Nicaragua Pakistan Philippines Russia Sri Lanka	Argentina Azerbaijan Bangladesh Cameroon Ecuador Ghana Kazakhstan Malawi Mongolia Morocco Nepal Nigeria Papua New Guinea Tanzania Turkey Uganda Vietnam		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
106	Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?	Bolivia Brazil Bulgaria Czech Republic Egypt France Indonesia Norway Peru Poland Romania Slovenia South Africa South Korea Sweden United Kingdom US	Botswana Costa Rica El Salvador Honduras India Kenya Mexico New Zealand Russia	Albania Algeria Angola Argentina Burkina Faso Chad Colombia Croatia Georgia Guatemala Jordan Namibia Nicaragua Pakistan Philippines Sri Lanka Zambia	Azerbaijan Bangladesh Cameroon Ecuador Ghana Kazakhstan Malawi Mongolia Morocco Nepal Nigeria Papua New Guinea Tanzania Turkey Uganda Vietnam		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
107	Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?	Brazil Bulgaria Czech Republic France Indonesia New Zealand Norway Pakistan Peru Poland Romania Slovenia South Africa South Korea Sweden	Botswana Georgia	Algeria Angola Chad Colombia Egypt Honduras Jordan Mexico Namibia Philippines Russia United Kingdom US	Albania Argentina Azerbaijan Bangladesh Bolivia Burkina Faso Cameroon Costa Rica Croatia Ecuador El Salvador Ghana Guatemala India Kazakhstan Kenya Malawi Mongolia Morocco Nepal Nicaragua Nigeria Papua New Guinea Sri Lanka Tanzania Turkey Uganda Vietnam Zambia		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
108	Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original estimates of non-financial data and the actual outcome?	Bulgaria France Slovenia South Africa South Korea United Kingdom	Brazil Czech Republic Indonesia New Zealand Norway Pakistan Poland Romania Sweden US	Argentina Chad Costa Rica Kenya Mexico Peru	Albania Algeria Angola Azerbaijan Bangladesh Bolivia Botswana Burkina Faso Cameroon Colombia Croatia Ecuador Egypt El Salvador Georgia Ghana Guatemala Honduras India Jordan Kazakhstan Malawi Mongolia Morocco Namibia Nepal Nicaragua Nigeria Papua New Guinea Philippines Russia Sri Lanka Tanzania Turkey Uganda Vietnam Zambia		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
109	Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original performance indicators and the actual outcome?	France Slovenia South Africa United Kingdom	Costa Rica New Zealand Pakistan Peru Poland Romania US	Brazil Mexico Norway Zambia	Albania Algeria Angola Argentina Azerbaijan Bangladesh Bolivia Botswana Bulgaria Burkina Faso Cameroon Chad Colombia Croatia Czech Republic Ecuador Egypt El Salvador Georgia Ghana Guatemala Honduras India Indonesia Jordan Kazakhstan Kenya Malawi Mongolia Morocco Namibia Nepal Nicaragua Nigeria Papua New Guinea Philippines Russia South Korea Sri Lanka Sweden Tanzania Turkey Uganda Vietnam		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
110	Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted level of funds intended to benefit directly the country's most impoverished populations and the actual outcome?	Brazil France Poland Slovenia South Korea United Kingdom	Czech Republic Egypt Honduras Mexico New Zealand Pakistan Peru Romania South Africa Sweden	Algeria Chad Colombia Kenya Russia US Zambia	Albania Angola Argentina Azerbaijan Bangladesh Bolivia Botswana Bulgaria Burkina Faso Cameroon Costa Rica Croatia Ecuador El Salvador Georgia Ghana Guatemala India Indonesia Jordan Kazakhstan Malawi Mongolia Morocco Namibia Nepal Nicaragua Nigeria Norway Papua New Guinea Philippines Sri Lanka Tanzania Turkey Uganda Vietnam		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
111	Does the year-end report, or another document released to the public by the executive (please specify below), present the actual outcome for extra-budgetary funds?	Czech Republic France New Zealand Poland Slovenia South Korea Sweden United Kingdom US	Mexico Romania Russia South Africa	Albania Algeria Argentina Brazil Bulgaria Colombia Croatia Egypt El Salvador Guatemala Jordan Kazakhstan Morocco Norway Pakistan Peru Vietnam Zambia	Angola Azerbaijan Bangladesh Bolivia Botswana Burkina Faso Cameroon Chad Costa Rica Ecuador Georgia Ghana Honduras India Indonesia Kenya Malawi Mongolia Namibia Nepal Nicaragua Nigeria Papua New Guinea Philippines Sri Lanka Tanzania Turkey Uganda		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
112	How long after the end of the fiscal year are the final expenditures of national departments audited and (except for secret programs) released to the public?	Brazil Colombia Costa Rica Czech Republic Georgia Guatemala Kazakhstan Mongolia New Zealand Philippines Poland Slovenia South Africa Sweden US	Albania Botswana Croatia France Indonesia Jordan Nepal Norway Peru South Korea Turkey Uganda United Kingdom Zambia	Honduras India Kenya Mexico Pakistan Russia Tanzania	Algeria Angola Argentina Azerbaijan Bangladesh Bolivia Bulgaria Burkina Faso Cameroon Chad Ecuador Egypt El Salvador Ghana Malawi Morocco Namibia Nicaragua Nigeria Papua New Guinea Romania Sri Lanka Vietnam		



Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
113	Two years after the completion of a fiscal year, what percentage of programs has been audited and (except for secret programs) the reports released to the public?	Botswana Croatia France India Kazakhstan New Zealand Norway Pakistan Peru Philippines Poland Russia Slovenia South Africa South Korea Sweden Tanzania United Kingdom US	Albania Brazil Colombia Guatemala Jordan Kenya Mongolia Nepal Uganda Zambia	Bulgaria Costa Rica Czech Republic Georgia Honduras Indonesia Mexico Sri Lanka Turkey	Algeria Angola Argentina Azerbaijan Bangladesh Bolivia Burkina Faso Cameroon Chad Ecuador Egypt El Salvador Ghana Malawi Morocco Namibia Nicaragua Nigeria Papua New Guinea Romania Vietnam		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
114	Do year-end audit reports of departmental expenditure that are released to the public include an executive summary?	Bolivia Colombia Croatia Czech Republic France Guatemala India Indonesia Kenya Mexico Mongolia Namibia Nepal New Zealand Norway Pakistan Philippines Poland Romania Russia Slovenia South Africa South Korea Sri Lanka Sweden Tanzania United Kingdom US	Costa Rica Georgia Kazakhstan Uganda	Brazil Jordan	Albania Algeria Angola Argentina Azerbaijan Bangladesh Botswana Bulgaria Burkina Faso Cameroon Chad Ecuador Egypt El Salvador Ghana Honduras Malawi Morocco Nicaragua Nigeria Papua New Guinea Peru Turkey Vietnam Zambia		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
115	Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?	Albania Argentina Bangladesh Bolivia Botswana Brazil Bulgaria Colombia Costa Rica Croatia Czech Republic Ecuador El Salvador France Georgia Ghana Guatemala Honduras India Indonesia Kenya Mexico Mongolia Namibia New Zealand Nicaragua Norway Pakistan Papua New Guinea Peru Philippines Poland Romania Russia Slovenia South Africa Sri Lanka Sweden Turkey United Kingdom US Vietnam Zambia	Algeria Angola Azerbaijan Burkina Faso Cameroon Chad Egypt Jordan Kazakhstan Malawi Morocco Nepal Nigeria Tanzania Uganda	South Korea			

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
116	Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?	Botswana Croatia France India Mexico New Zealand Norway Peru Philippines Poland Romania Russia Slovenia South Africa South Korea Sri Lanka Sweden United Kingdom US	Brazil Colombia Jordan Mongolia	Bulgaria Czech Republic Guatemala Indonesia Zambia	Albania Algeria Angola Argentina Azerbaijan Bangladesh Bolivia Burkina Faso Cameroon Chad Costa Rica Ecuador Egypt El Salvador Georgia Ghana Honduras Kazakhstan Kenya Malawi Morocco Namibia Nepal Nicaragua Nigeria Pakistan Papua New Guinea Tanzania Turkey Uganda Vietnam		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
117	Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have discretion in law to undertake those audits it may wish to?	Albania Angola Bangladesh Bolivia Brazil Colombia Costa Rica Croatia Czech Republic Ecuador Egypt El Salvador France Georgia Ghana Guatemala Honduras India Jordan Malawi Mongolia Nepal New Zealand Nicaragua Nigeria Norway Pakistan Papua New Guinea Philippines Poland Romania Russia Slovenia South Africa South Korea Sweden United Kingdom US Zambia	Argentina Kazakhstan Mexico Peru Turkey Uganda Vietnam	Algeria Bulgaria Burkina Faso Indonesia Namibia Tanzania	Azerbaijan Botswana Cameroon Chad Kenya Morocco Sri Lanka		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
118	Who determines the budget of the Supreme Audit Institution?	Albania Argentina Bulgaria Colombia Costa Rica Croatia Czech Republic Egypt El Salvador France Mongolia Namibia New Zealand Norway Poland Romania Russia Slovenia South Africa South Korea Sweden United Kingdom US Vietnam	Algeria Bolivia Botswana India Pakistan Philippines	Bangladesh Brazil Burkina Faso Georgia Ghana Guatemala Honduras Kenya Mexico Nicaragua Peru Sri Lanka Turkey Uganda	Angola Azerbaijan Cameroon Chad Ecuador Indonesia Jordan Kazakhstan Malawi Morocco Nepal Nigeria Papua New Guinea Tanzania Zambia		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
119	Does a committee of the legislature view and scrutinize the audit reports?	Brazil Burkina Faso Colombia Croatia Czech Republic Egypt France Georgia Ghana Guatemala India Jordan Kenya Malawi Norway Pakistan Papua New Guinea Philippines Poland Romania Russia Slovenia South Africa South Korea Sweden Tanzania US Vietnam Zambia	Albania Costa Rica Mexico Namibia New Zealand Peru United Kingdom	Bangladesh Bolivia Botswana Bulgaria El Salvador Honduras Indonesia Kazakhstan Mongolia Nicaragua Sri Lanka Turkey Uganda	Algeria Angola Argentina Azerbaijan Cameroon Chad Ecuador Morocco Nepal Nigeria		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
120	Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?	Norway Pakistan Slovenia United Kingdom	Egypt Malawi US	Bangladesh Botswana Colombia Costa Rica France Georgia Jordan Kenya Mexico Peru Russia Sweden	Albania Algeria Angola Argentina Azerbaijan Bolivia Brazil Bulgaria Burkina Faso Cameroon Chad Croatia Czech Republic Ecuador El Salvador Ghana Guatemala Honduras India Indonesia Kazakhstan Mongolia Morocco Namibia Nepal New Zealand Nicaragua Nigeria Papua New Guinea Philippines Poland Romania South Africa South Korea Sri Lanka Tanzania Turkey Uganda Vietnam Zambia		



Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
121	Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?	Poland Slovenia US	Botswana Brazil Colombia Kazakhstan Kenya Mexico New Zealand Norway South Africa South Korea	Bolivia Bulgaria Croatia Georgia India Jordan Philippines	Albania Algeria Angola Argentina Azerbaijan Bangladesh Burkina Faso Cameroon Chad Costa Rica Czech Republic Ecuador Egypt El Salvador France Ghana Guatemala Honduras Indonesia Malawi Mongolia Morocco Namibia Nepal Nicaragua Nigeria Pakistan Papua New Guinea Peru Romania Russia Sri Lanka Sweden Tanzania Turkey Uganda United Kingdom Vietnam Zambia		

Question Number as it appears in the Questionnaire	Question	A	B	C	D	NA	Average Score
122	Are audit reports related to national security and other secret programs provided to the legislature (or relevant committee)?	Botswana Ghana New Zealand Poland Slovenia South Africa Sweden US	Albania Colombia Croatia Egypt France Malawi Norway Peru South Korea	Honduras Indonesia Jordan Zambia	Algeria Angola Argentina Azerbaijan Bangladesh Bolivia Brazil Bulgaria Burkina Faso Cameroon Chad Czech Republic Ecuador El Salvador Guatemala India Kazakhstan Kenya Mexico Mongolia Morocco Namibia Nepal Nicaragua Nigeria Pakistan Papua New Guinea Philippines Romania Russia Sri Lanka Tanzania Turkey Uganda United Kingdom	Costa Rica Georgia Vietnam	