Section 1. Public Availability of Budget Docs. “Section One: The Availability of Budget Documents” contains a series of four tables that allow the researcher to examine and map the public availability and dissemination of its country's key budget documents (i.e., Pre-Budget Statement, Executive's Budget Proposal (EBP) and Supporting EBP Documents, Citizens Budget, Enacted Budget, In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report), as well as any national laws regulating budget processes and financial management. Once filled in, these tables will serve as a foundation for the completion of the rest of the questionnaire, as researchers will reference the specific documents cited in the tables to answer the questions contained in Sections 2-5 of the questionnaire.

### Table 1. Key Budget Documents

<table>
<thead>
<tr>
<th>BUDGET DOCUMENT</th>
<th>Full Title</th>
<th>Fiscal Year the Budget Document Refers to</th>
<th>Date of Publication</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Budget Statement</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>Stability Programme - 2013 update / Program stabilnosti - dopolnitev 2013</td>
<td>2014</td>
<td>May 9, 2013</td>
</tr>
<tr>
<td>------------------------</td>
<td>---------------------------------------------------------------</td>
<td>------</td>
<td>-------------------</td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Citizens Budget (for EBP or Enacted Budget)</td>
<td>Not Produced</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>In-Year Report</td>
<td>Budget of the Republic of Slovenia / Proračun Republike Slovenije</td>
<td>2014</td>
<td>April 28, 2014</td>
</tr>
<tr>
<td>Additional in-year report</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Additional in-year report</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

**Sources:** Executive's Budget Proposal 2014. There is a two-year budget cycle and as a consequence, Enacted Budget 2014 was already accepted in 2012, together with Enacted Budget 2013. For the current fiscal year 2014 the Executive's Budget Proposal 2014 was prepared again in 2013 and labeled as Proposed Changes of the Enacted Budget 2014 (Proposed Changes of the Budget of the Republic of Slovenia for 2014 / Predlog sprememb proračuna Republike Slovenije za leto 2014). Supporting EBP Document 2014. Stability Programme is prepared every year (in April) by all EU member states (it is compulsory for them) and submitted to the EU Commission. It includes macroeconomic forecasts, forecast of government revenue and expenditure etc. It is a base for Executive Budget proposal as well as a base for Budget Memorandum which is accepted later on in September. Supporting EBP Document 2014 (2). There is a two-year budget cycle and as a consequence, Pre-Budget Statement for 2014 (which is relevant for current Enacted Budget 2014) was prepared in 2013 as
Pre-Budget Statement 2014-2015 (Budget Memorandum 2014-2015 / Proračunski memorandum 2014-2015). It was available to the public on 30.9.2013, together with Executive's Budget Proposal for 2014, which is to late according to the IBP methodology. Therefore Budget Memorandum 2014-2015 / Proračunski memorandum 2014-2015 is considered as "Supporting EBP document (2)". Enacted Budget 2014, there is a two-year budget cycle and as a consequence, Enacted Budget 2014 was already accepted in 2012, together with Enacted Budget 2013. For the current fiscal year 2014 the Enacted Budget 2014 accepted again in 2013 and labeled as Changes of the Enacted Budget 2014 (Changes of Budget of the Republic of Slovenia for 2014 / Spremembe proračuna Republike Slovenije za leto 2014). In-Year Reports 2014. Data about Budget revenue and expenditure are updated monthly and put on the web (without comments) last week of every month. Mid-Year Review 2013. Report on Realization of Central Government Budget January-June 2013 / Poročilo o izvrševanju proračuna Republike Slovenije za leto 2013 v obdobju januar–junij 2013. Government has to prepare Mid-Year Review and submit it to the Parliament according to Public Finance Act (Article 63). Year-End Report 2012 / Zaključni račun proračuna Republike Slovenije za leto 2012 and Audit Report 2012 / Revizija zaključnega računa proračuna Republike Slovenije za leto 2012. Year-End Report is prepared within 3 months after the end of the fiscal year by the government (i.e. within three months of the year after the budget year), then submitted to the SAI. The SAI writes the report about the Year-End-Report (Audit Report). The Audit Report and the Year-End Report are together submitted to Parliament by October 1st (in the year after the fiscal year). The process is officially completed when the audited Year-End Report passes the Parliament.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Table 2a. Details about Availability

<table>
<thead>
<tr>
<th>Slovenia</th>
<th>Budget Documents</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Pre-Budget Statement</td>
</tr>
<tr>
<td>Is it produced at all?</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it produced for internal purposes only?</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it published too late compared to the accepted timeframe?</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, with charge?</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, NO charge?</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, with charge?</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, NO charge?</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public online?</td>
<td>Yes</td>
</tr>
</tbody>
</table>
If available online, provide internet/URL address


Not produced.

If it machine readable?
[only for electronic copies]

- Yes
- No
- Yes
- No
- Yes
- No
- Yes
- No

Is there a "citizens version" of the budget document?

- Yes
- No
- Yes
- No
- Yes
- No
- Yes
- No

Sources: -.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Comments: Executive’s Budget Proposal is no longer available in hard copy since April 2006.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

I changed answer to NO.

Table 2b. Details about Availability

Slovenia

<table>
<thead>
<tr>
<th>Budget Documents</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tick box if answer to the questions is “yes”</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>In-Year Report</th>
<th>Mid-Year Review</th>
<th>Year-End Report</th>
<th>Audit Report</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is it produced at all?</td>
<td>○ Yes</td>
<td>○ Yes</td>
<td>○ Yes</td>
<td>○ Yes</td>
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<td>Is it published too late compared to the accepted timeframe?</td>
<td>○ Yes</td>
<td>○ Yes</td>
<td>○ Yes</td>
<td>○ Yes</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, with charge?</td>
<td>○ Yes</td>
<td>○ Yes</td>
<td>○ Yes</td>
<td>○ Yes</td>
</tr>
<tr>
<td>Is it available to the public</td>
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<td>○ Yes</td>
<td>○ Yes</td>
<td>○ Yes</td>
</tr>
<tr>
<td>Question</td>
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<td></td>
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<tr>
<td>-------------------------------------------------------------------------</td>
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</tr>
<tr>
<td>Is it available to the public in hard copy, NO charge?</td>
<td>☐ No</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Is it available to the public in soft copy, with charge?</td>
<td>☐ Yes</td>
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<td></td>
</tr>
<tr>
<td>Is it available to the public in soft copy, NO charge?</td>
<td>☐ No</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Is it available to the public online?</td>
<td>☐ Yes</td>
<td></td>
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<td></td>
<td><a href="http://www.rs.rs.rs.rsrs.rsrs.nsf/I/2789BC105FA9C1D8C1257ADE003E7AD9">http://www.rs.rs.rs.rsrs.rsrs.nsf/I/2789BC105FA9C1D8C1257ADE003E7AD9</a></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Is it machine readable? [only for electronic copies]</td>
<td>☐ Yes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Is there a “citizens version” of the budget document?</td>
<td>☐ Yes</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Sources:** All documents are available online.

**GOVERNMENT REVIEWER**

**Opinion:** No, I do not agree with the score.

**Comments:** Year-End Report in not available in hard copy with charge.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**RESEARCHER'S RESPONSE**

I changed answer to NO.
Executive Budget Proposal: When is the Executive Budget Proposal made available to the public?

- 100. At least three months in advance of the budget being approved by the legislature
- 67. At least two months, but less than three months, in advance of the budget being approved by the legislature
- 33. Less than two months in advance of the budget being approved by the legislature
- 0. Does not release to the public, or is released after the budget has been approved by the legislature

Enacted Budget: When is the Enacted Budget made available to the public?

- 100. Two weeks or less after the budget has been enacted
- 67. Between two weeks and six weeks after the budget has been enacted
- 33. More than six weeks, but less than three months, after the budget has been enacted
- 0. Does not release to the public, or is released more than three months after the budget has been enacted

In-Year Report: When are In-Year Reports made available to the public?

- 100. At least every month, and within one month of the period covered
- 67. At least every quarter, and within three months of the period covered
- 33. At least semi-annually, and within three months of the period covered
- 0. Does not release to the public

Mid-Year Review: How long after the mid-point in the fiscal year (i.e., six months into the fiscal year) is the Mid-Year Review made available to the public?

- 100. Six weeks or less after the mid-point
- 67. Nine weeks or less, but more than six weeks, after the mid-point
- 33. More than nine weeks, but less than three months, after the mid-point
- 0. Does not release to the public, or is released more than three months after the mid-point

Year-End Report: How long after the end of the budget year is the Year-End Report made available to the public?

- 100. Six months or less after the end of the budget year
- 67. Nine months or less, but more than 6 months, after the end of the budget year
- 33. More than nine months, but within 12 months, after the end of the budget year
- 0. Does not release to the public, or is released more than 12 months after the end of the budget year

Audit Report: How long after the end of the fiscal year are the final annual expenditures of national departments audited and released (except for secret programs)?

- 100. Six months or less after the end of the budget year
- 67. 12 months or less, but more than 6 months, after the end of the budget year
- 33. More than 12 months, but within 18 months, after the end of the budget year
- 0. Does not release to the public, or is released more than 18 months after the end of the budget year

Sources: Pre-Budget Statement is available to the public late, together with Executive's Budget Proposal.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
### Table 4. General Questions

**Slovenia**

<table>
<thead>
<tr>
<th>YES/NO</th>
<th>If yes, additional information; If no, please note N/A in the text box.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Most fiscal information are available through Ministry of Finance web site: <a href="http://www.mf.gov.si/si/delovna_podroca/pror_acun/">http://www.mf.gov.si/si/delovna_podroca/pror_acun/</a></td>
</tr>
<tr>
<td><strong>Is there a website or web portal for government fiscal information?</strong></td>
<td>Yes</td>
</tr>
<tr>
<td><strong>Is there a law (or laws) guiding public financial management?</strong></td>
<td>Yes</td>
</tr>
<tr>
<td><strong>Are there additional laws regulating:</strong></td>
<td>Yes</td>
</tr>
<tr>
<td>• Access to information?</td>
<td></td>
</tr>
<tr>
<td>• Transparency?</td>
<td></td>
</tr>
<tr>
<td>• Citizens participation?</td>
<td></td>
</tr>
</tbody>
</table>

**Sources:** Public financial management is regulated by Public Finance Act. Access to information is regulated by Access to Public Information Act.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

### Section 2. Comprehensiveness of the Executive's Budget Proposal
001. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

A. Yes, administrative units accounting for all expenditures are presented.
B. Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, administrative units accounting for less than two-thirds of expenditures are presented.
D. No, expenditures are not presented by administrative unit.
E. Not applicable/other (please comment).

Slovenia

A. Score: 100

Sources: Executive's Budget Proposal 2014: http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=F437A7A8FB04A262C1257BF7004B9093&db=pre_akt&mandat=VI&tip=doc (Special part of the budget/Posebni del: 04_oDP2014oPOSEBNI.pdf)

Comments: Expenditures that are classified by administrative units can be found in the Executive's Budget Proposal 2014 in Special part of the budget/Posebni del.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

002. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

A. Yes, expenditures are presented by functional classification.
B. No, expenditures are not presented by functional classification.
C. Not applicable/other (please comment).

Slovenia

A. Score: 100

Sources: Executive's Budget Proposal 2014: http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=F437A7A8FB04A262C1257BF7004B9093&db=pre_akt&mandat=VI&tip=doc (Special part of the budget/Posebni del: 04_oDP2014oPOSEBNI.pdf)
Comments: Expenditures that are classified by functional classification can be found in the Executive's Budget Proposal in Special part of the budget/Posebni del.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

003. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

A. Yes, the functional classification is compatible with international standards.

B. No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.

C. Not applicable/other (please comment).

Slovenia

A.

Score: 100


Comments: Yes, the functional classification is compatible with international standards.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

004. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

A. Yes, expenditures are presented by economic classification.

B. No, expenditures are not presented by economic classification.

C. Not applicable/other (please comment).
005. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

A. Yes, the economic classification is compatible with international standards.

B. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.

C. Not applicable/other (please comment).

Slovenia

A. Score: 100


Comments: Yes, the economic classification is compatible with international standards; see Explanation of the General part of the budget/Obrazložitev splošnega del proračuna; 06_oOBRo2014oSPLOSNI.pdf - pages 17-29.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
006. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

A. Yes, programs accounting for all expenditures are presented.
B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, programs accounting for less than two-thirds of expenditures are presented.
D. No, expenditures are not presented by program.
E. Not applicable/other (please comment).

Slovenia

A.
Score: 100


Comments: Expenditures for individual programs can be found in the Executive's Budget Proposal 2014 in Plan of developing programs/Načrt razvojnih programov.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

007. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
C. Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
D. No, multi-year expenditure estimates are not presented by any expenditure classification.
E. Not applicable/other (please comment).

Slovenia
Score: 33


Comments: Multi-year expenditure estimates are presented by functional classifications as the headers until 2017 for all functions of government (with the programs underneath the functions).

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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008. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

A. Yes, multi-year estimates for programs accounting for all expenditures are presented.
B. Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
D. No, multi-year estimates for programs are not presented.
E. Not applicable/other (please comment).

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Slovenia

B. Score: 67


Comments: Expenditure estimates for a multi-year period by program can be found in the Executive's Budget Proposal 2014 in Plan of developing programs/Načrt razvojnih programov as well as inside proposed budget expenditures of individual line ministries and other budget users.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
009. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

A. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

B. Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.

C. Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.

D. No, individual sources of tax revenue are not presented.

E. Not applicable/other (please comment).

Slovenia

A. Score: 100

03_oDP2014oSPLOSNI.pdf)

Comments: Individual sources of tax revenue (such as income tax or VAT) for the budget year can be found in the Executive's Budget Proposal 2014 in General part of the budget/Splošni del.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

010. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

A. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.

B. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.

C. Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.

D. No, individual sources of non-tax revenue are not presented.

E. Not applicable/other (please comment).

Slovenia

A.
Individual sources of non-tax revenue for the budget year can be found in the Executive's Budget Proposal 2014 in General part of the budget/Splošni del.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

011. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

**A.** Yes, multi-year estimates of revenue are presented by category.

**B.** No, multi-year estimates of revenue are not presented by category.

**C.** Not applicable/other (please

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**Slovenia**

**A.**

**Score:** 100


**Comments:** Supporting EBP Document 2014. Stability Programme is prepared every year (in April) by all EU member states (it is compulsory for them) and submitted to the EU Commission. It includes macroeconomic forecasts, forecast of government revenue and expenditure. It is a base for Executive Budget proposal and for Budget Memorandum which is accepted later on in September. However, it is very general document but includes revenue estimates of for 2 years beyond the budget year 2014 (i.e. for 2015 and 2016, p. 25/43) by category. More detailed estimates are prepared by the Ministry of Finance for internal use. The Institute of Macroeconomic Analysis and Development (UMAR), which is part of the government, is also producing several forecasts, but we do not include them among "supporting budget documents."

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.
012. Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
B. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
C. Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
D. No, multi-year estimates for individual sources of revenue are not presented.
E. Not applicable/other (please comment).

Slovenia

C.

Score: 33

Sources: Supporting EBP Document 2014:

Comments: Supporting EBP Document 2014. Stability Programme is prepared every year (in April) by all EU member states (it is compulsory for them) and submitted to the EU Commission. It includes macroeconomic forecasts, forecast of government revenue and expenditure. It is a base for Executive Budget proposal and for Budget Memorandum which is accepted later on in September. However, it is very general document but includes revenue estimates for 2 years beyond the budget year 2014 (i.e. for 2015 and 2016, p. 25/43) by "groups": taxes on capital, social security contributions etc. More detailed estimates are prepared by the Ministry of Finance for internal use. The Institute of Macroeconomic Analysis and Development (UMAR), which is part of the government, is also producing several forecasts, but we do not include them among "supporting budget documents."

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

013. Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

Slovenia

Score: 100


Comments: All three estimates related to government borrowing and debt are presented in Executive's Budget Proposal 2014 (General part of the budget/Splošni del): - the amount of net new borrowing during the budget year in Section C. Račun financiranja (page 13) - interest payments in Section A. Bilanca prihodkov in odhodkov (page 7: 403 Plačila domačih obresti / 404 Plačila tujih obresti). and Supporting EBP Document 2014: - total debt outstanding at the end of the budget year in Section 3.5. Dolg sektorja države (page 27/43)

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

014. Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.

B. Yes, the core information is presented for the composition of the total debt outstanding.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to composition of total debt outstanding is not presented.

E. Not applicable/other (please comment).

Slovenia

Score: 0

Sources: Executive's Budget Proposal 2014 and Supporting EBP Document 2014 do not include composition of the total debt outstanding at the end of the budget year

Comments: Executive's Budget Proposal 2014 and Supporting EBP Document 2014 do not include composition, maturity profile, information whether it is domestic/external, of the total debt outstanding at the end of the budget year. However, the report on government debt is continuously updated including all those details and available on the web site of the Ministry of Finance:
015. Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.
B. Yes, the core information is presented for the macroeconomic forecast.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the macroeconomic forecast is not presented.
E. Not applicable/other (please comment).

Slovenia

A.

Score: 100

Sources: Supporting EBP Document 2014:

Comments: Information on the macroeconomic forecast upon which the budget projections are based is presented in Supporting EBP Document 2014: Chapter 2, 3, 4 and 5. Chapter 2 includes projection/assumptions on GDP growth of major trade partners (Tabela 2.1. page 6/43), oil prices and EUR/USD exchange rate (Tabela 2.2. page 7/43) Nominal and real GDP growth, consumption, investments are presented in Tabela 2.3. on page 8/43. Current account of balance of trade is explained on page 9/43. Employment forecast is explained on page 9/43 and on page 10/43 including Tabela 2.5. Inflation is explained in Tabela 2.6. on page 10/43. Major macroeconomics variables for mid-term period are presented in Tabela 2.7 on page 11/43. Chapter 3 is dedicated to forecast of budget deficit and public debt including the implicit interest rate (Tabela 3.8 on page 27/43). Chapter 4 includes sensitivity analysis of budget forecast. Section 4.3. on page 30/43 includes sensitivity analysis of public debt and interest payment on different levels of European Central Bank interest rate and budget deficit. Chapter 5 includes long-term forecast of public finance based on data connected with population ageing (see Tabela 5.2. on page 33/43 and Tabela 5.3 on page 35/43) and potential government liabilities (Section 5.2. on page 35/43).
016. Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.

B. Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to different macroeconomic assumptions is not presented.

E. Not applicable/other (please comment).

Slovenia

B.

Score: 67

Sources: Supporting EBP Document 2014:
http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/mediji/2013/20130510_program_stabilnosti_2013.pdf (Chapter 4 is dedicated to sensitivity analysis)

Comments: Chapter 4 is dedicated to sensitivity analysis. Section 4.2 on page 29/43 uses 2012 data as benchmark and estimates sensitivity of budget deficit as a function of different levels of: •Real average gross wage growth. •Employment growth •Inflation •Private consumption •Real growth of government consumption See Tabela 4.1. on page 29/43 (for example, a decrease of Real growth of government consumption by 1.0 percentage points results in higher deficit – it is higher by 0.03% of GDP) and Tabela 4.2.on page 30/43. Section 4.3. page 30/43 43 includes sensitivity analysis of public debt and interest payment on different levels of European Central Bank interest rate and budget deficit (see Tabela 4.3. on page 30/43).

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

017. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

A. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

B. Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.

C. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
D. No, information that shows how new policy proposals affect expenditure is not presented.

E. Not applicable/other (please comment).

Slovenia


Comments: Information that shows how policy proposals in the budget, as distinct from existing policies, affect expenditure are briefly presented for different policy areas in the Executive's Budget Proposal 2014. The discussion of policy impacts is fairly cursory. See Explanation of the General part of the budget/Obrazložitev splošnega del proračuna, pages 17-26.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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018. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

A. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.

B. Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.

C. Yes, information that shows some but not all new policy proposals affect revenues are presented.

D. No, information that shows how new policy proposals affect revenues is not presented.

E. Not applicable/other (please comment).

Slovenia


Comments: Information that shows how policy proposals in the budget, as distinct from existing policies, affect revenues is briefly presented in the Executive's Budget Proposal 2014. The discussion of policy impacts is fairly cursory. See Explanation of the General part of the budget/Obrazložitev splošnega del proračuna, pages 5-17. Precise information about changes in tax revenues are presented in case of any changes in taxes (tax codes), but this is not part of the budget process.
019. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-1 are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Slovenia

A.

Score: 100

Sources: Executive's Budget Proposal 2014: [http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=F437A7A8FB04A262C1257BF7004B9093&db=pre_akt&mandat=VI&tip=doc](General part of the budget/Splošni del: 03_oDP2014oSPLOSNI.pdf) (Special part of the budget/Posebni del: 04_oDP2014oPOSEBNI.pdf)

Comments: Expenditures for the year BY-1 year are presented in Executive's Budget Proposal 2014 by all three expenditure classifications (by administrative, economic, and functional classification): -by economic classification in General part of the budget/Splošni del in Section A. Bilanca prihodkov in odhodkov (page 4-10), Section B. Račun finančnih terjatev in naložb (page 11-12) and Section C (Račun financiranja, page 13) -by functional and administrative classification in Special part of the budget/Posebni del.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

020. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

A. Yes, programs accounting for all expenditures are presented for BY-1.
B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.

C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.

D. No, expenditures are not presented by program for BY-1.

E. Not applicable/other (please comment).

Slovenia

Score: 100


Comments: Executive’s Budget Proposal 2014 (Plan of developing programs/Načrt razvojnih programov) presents expenditures for multi-year individual programs for the year preceding the budget year BY-1 (i.e. for 2013) and for the BY-2 (i.e. for 2012). There are actual data on 2012 expenditures (“Realizacija 2012" = actual 2012 realization), while for 2013 there are estimation on expenditures (“Ocena realizacije 2013" = estimation of 2013 realization), since Executive's Budget Proposal was prepared in mid 2013. For each individual program, the beginning (year) and planned end (year) are presented. And for each individual program a proportion (in %) of the program, which has already been realized by the budget year, is given.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: According to the written definition of term »program« for this question, the Executive's budget proposal does present expenditures for individual programs for the year preceding the budget year (in the special part of the budget). Score was probably made according to the Plan of developing programs (which is the third part of the budget) which consists of more detailed units than programs: group of projects(concrete projects such as »reconstruction of road in Town A«) and some general programs.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

RESEARCHER’S RESPONSE

I changed my answer to a).

Q21. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

A. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

B. No, expenditure estimates for BY-1 have not been updated from the original enacted levels.

C. Not applicable/other (please comment).

Slovenia
A. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Slovenia

A. Score: 100

Sources: Executive's Budget Proposal 2014: http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=F437A7A8FB04A262C1257BF700489093&db=pre_akt&mandat=VI&tip=doc (General part of the budget/Splošni del: 03_oDP2014oSPLOSNI.pdf) (Special part of the budget/Posebni del: 04_oDP2014oPOSEBNI.pdf)

Comments: Expenditures for the year BY-2 (i.e. for 2012) are presented Executive's Budget Proposal 2014 by all three expenditure classifications (by administrative, economic, and functional classification): -by economic classification in General part of the budget/Splošni del in Section A. Bilanca prihodkov in odhodkov (page 4-10), Section B. Račun finančnih terjatev in naložb (page 11-12) and Section C (Račun financiranja, page 13) -by functional and administrative classification in Special part of the budget/Posebni del.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
023. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

A. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.
C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.
D. No, expenditures are not presented by program for BY-2 and prior years.
E. Not applicable/other (please

Slovenia

A.

Score: 100


Comments: Executive's Budget Proposal 2014 (Plan of developing programs/Načrt razvojnih programov) presents expenditures for multi-year individual programs for the years preceding the budget year. For each individual program, the beginning (year) and planned end (year) are presented. And for each individual program a proportion (in %) of the program, which has already been realized by the budget year, is given. In other words, all expenditure for years preceding BY are presented but in cumulative way, not year by year.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.
Suggested Answer: a.

Comments: According to the written definition of term »program« for this question, the Executive's budget proposal does present expenditures for individual programs for the year preceding the budget year (in the special part of the budget). Score was probably made according to the Plan of developing programs (which is the third part of the budget) which consists of more detailed units than programs: group of projects (concrete projects such as »reconstruction of road in Town A«) and some general programs.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
Suggested Answer: a.

RESEARCHER'S RESPONSE

I changed my answer to a).

024. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?
A. Two years prior to the budget year (BY-2).

B. Three years prior to the budget year (BY-3).

C. Before BY-3.

D. No actual data for all expenditures are presented in the budget or supporting budget documentation.

E. Not applicable/other (please comment).

Slovenia

A. Score: 100


Comments: Executive's Budget Proposal 2014 (General part of the budget/Splošni del) includes expenditures which reflect actual outcomes for and BY-2, while for BY-1 there is an estimation.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

025. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

A. Yes, revenue estimates for BY-1 are presented by category.

B. No, revenue estimates for BY-1 are not presented by category.

C. Not applicable/other (please comment).

Slovenia

A. Score: 100


Comments: Executive’s Budget Proposal 2014 (General part of the budget/Splošni del) includes estimates for all categories of revenue for BY-1.
026. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.

C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.

D. No, individual sources of revenue are not presented for BY-1.

E. Not applicable/other (please comment).

Slovenia

A. Score: 100

Sources: Executive's Budget Proposal 2014: http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=F437A7A8FB04A262C1257BF7004B9093&db=pre_akt&mandat=VI&tip=doc (General part of the budget/Splošni del: 03_oDP2014oSPLOSNI.pdf)

Comments: Executive's Budget Proposal 2014 (General part of the budget/Splošni del) includes estimates for all individual sources of revenue for BY-1.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

027. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

A. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

B. No, revenue estimates for BY-1 have not been updated from the original enacted levels.

C. Not applicable/other (please comment).
Slovenia

A.

Score: 100


Comments: Executive's Budget Proposal 2014 (General part of the budget/Splošni del) includes revenue estimates of the year prior to the budget year (BY-1) which have been updated from the original enacted levels.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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028. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, revenue estimates for BY-2 and prior years are presented by category.

B. No, revenue estimates for BY-2 and prior years are not presented by category.

C. Not applicable/other (please comment).

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Slovenia

A.

Score: 100


Comments: Executive's Budget Proposal 2014 (General part of the budget/Splošni del) includes estimates for all categories of revenue for BY-2.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
029. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
D. No, individual sources of revenue are not presented for BY-2 and prior years.
E. Not applicable/other (please comment).

Slovenia

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

Score: 100

Sources: Executive's Budget Proposal 2014: http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=F437A7A8FB04A262C1257BF7004B9093&db=pre_akt&mandat=VI&tip=doc (General part of the budget/Splošni del: 03_oDP2014oSPLOSNI.pdf)

Comments: Executive's Budget Proposal 2014 (General part of the budget/Splošni del) includes individual sources of revenue for BY-2.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

030. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

A. Two years prior to the budget year (BY-2).
B. Three years prior to the budget year (BY-3).
C. Before BY-3.
D. No actual data for all revenues are presented in the budget or supporting budget documentation.
E. Not applicable/other (please comment).

Slovenia

A. Two years prior to the budget year (BY-2).

Score: 100

Comments: Executive’s Budget Proposal 2014 (General part of the budget/Splošni del) includes revenues which reflect actual outcomes for and BY-2, while for BY-1 there is an estimation.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

031. Does the Executive’s Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for government debt.

B. Yes, the core information is presented for government debt.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to government debt is not presented.

E. Not applicable/other (please comment).

Slovenia

C.

Score: 33


Comments: Total debt outstanding at the end of BY-1, the amount of net new borrowing required during BY-1, interest payments on the debt government borrowing and debt are presented in Executive’s Budget Proposal 2014 (General part of the budget/Splošni del): - the amount of net new borrowing during the budget year in Section C. Račun financiranja (page 13) - interest payments in Section A. Bilanca prihodkov in odhodkov (page 7: 403 Plačila domačih obresti / 404 Plačila tujih obresti). and in Supporting EBP Document 2014 - total debt outstanding at the end of BY-1 in Section 3.5. Dolg sektorja države (page 27/43). Executive’s Budget Proposal 2014 and Supporting EBP Document 2014 do not include composition, maturity profile, information whether it is domestic/external, of the total debt outstanding at the end of BY-1. However, the report on government debt is continuously updated including all those details and available on the web site of the Ministry of Finance:
032. In the Executive’s Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

A. Two years prior to the budget year (BY-2).
B. Three years prior to the budget year (BY-3).
C. Before BY-3.
D. No actual data for government debt are presented in the budget or supporting budget documentation.
E. Not applicable/other (please comment).

Slovenia

Score: 100

Sources: Supporting EBP Document 2014:

Comments: Aggregate figure of total outstanding debt for BY-2 is presented in Supporting EBP Document 2014 in Section 3.5. Dolg sektorja države (page 27/43). However, the report on government debt is continuously updated including details and available on the web site of the Ministry of Finance:
http://www.mf.gov.si/si/delovna_podrocja/tekoca_gibanja_v_javnih_financah/porocilo_o_primanjkljaju_in_dolgu_sektorja_drzave/

033. Does the Executive’s Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)
A. Yes, information beyond the core elements is presented for all extra-budgetary funds.

B. Yes, the core information is presented for all extra-budgetary funds.

C. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.

D. No, information related to extra-budgetary funds is not presented.

E. Not applicable/other (please comment).

Slovenia

C.

Score: 33

Sources: Executive's Budget Proposal 2014: [link]

Comments: The Executive's Budget Proposal 2014 provides information on transfers to major extra-budgetary funds in Explanation of the General part of the budget/Obrazložitev spošnega del proračuna: see [link] – for example, transfers from central budget to Pension Insurance Fund are explained on page 22. On the other side it does not mention smaller extra-budgetary funds, the extra-budgetary (own-revenue) activities of government organizations, and public enterprises engaged in government activities. Documentation which also presents information on extra-budgetary funds (Proposal for financial plans for social security funds, other public funds and governmental agencies) is available in the National Assembly's Gazette (Poročevalec Državnega zbora) (printed or online version).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

034. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

A. Yes, central government finances are presented on a consolidated basis.

B. No, central government finances are not presented on a consolidated basis.

C. Not applicable/other (please comment).

Slovenia

A.

Score: 100

Sources: Supporting EBP Document 2014:
Comments: Central government finances are presented on a consolidated basis in Supporting EBP Document 2014 in Chapter 3 (Primanjkljaj in dolg sektorja države / General government balance and debt); see for example Tabela 3.1. (page 15/43) Tabela 3.5 (page 25/43) and Tabela 3.6. (page 26/43).

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

035. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

A. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
B. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all intergovernmental transfers are presented.
D. No, estimates of intergovernmental transfers are not presented.
E. Not applicable/other (please comment).

Slovenia
A.
Score: 100


Comments: Estimates of all intergovernmental transfers are presented in General part of the budget/Slošni del; Section A. Bilanca prihodkov in odhodkov, page 7: 41 Tekoči transferi / page 9: 43 Investicijski transferi. A narrative discussion is given in Explanation of the General part of the budget/Obrazložitev splošnega dela proračuna on page 20-24: 41 Tekoči transferi / page 25-26: 43 Investicijski transferi.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
036. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

A. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

B. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

C. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.

D. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

E. Not applicable/other (please comment).

Slovenia

D. Score: 0

Sources: Alternative displays of expenditures are not presented.

Comments: Alternative displays of expenditures are not presented.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

037. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

A. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

B. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all transfers to public corporations are presented.

D. No, estimates of transfers to public corporations are not presented.

E. Not applicable/other (please comment).

Slovenia

A. Score: 100

Comments: Estimates of all transfers to public corporations are presented in General part of the budget/Splošni del; Section A. Bilanca prihodkov in odhodkov, page 7: 4100 Subvencije javnim podjetjem/ page 9: 4311 Investicijski transferi javnim podjetjem in družbam, ki so v lasti države ali občin A narrative discussion is given in Explanation of the General part of the budget/Obrazložitev splošnega dela proračuna on page 20: 410 Subvencije / page 26: 431 Investicijski transferi pravnim in fizičnim osebam, ki niso proračunski uporabniki.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

038. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

A. Yes, information beyond the core elements is presented for all quasi-fiscal activities.
B. Yes, the core information is presented for all quasi-fiscal activities.
C. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
D. No, information related to quasi-fiscal activities is not presented.
E. Not applicable/other (please comment).

Slovenia

D.

Score: 0

Sources: Information related to quasi-fiscal activities is not presented.

Comments: Information on state aid and subsidies is prepared as part of the government's obligations for the EU, but these documents are not included in budget documentation as defined for the purposes of the questionnaire.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
039. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

A. Yes, information beyond the core elements is presented for all financial assets.
B. Yes, the core information is presented for all financial assets.
C. Yes, information is presented, but it excludes some core elements or some financial assets.
D. No, information related to financial assets is not presented.
E. Not applicable/other (please comment).

Slovenia

Score: 0

Sources: Information related to financial assets is not presented.

Comments: Information related to financial assets is available on the web site of the Ministry of Finance, but it is not included in budget documentation as defined for the purposes of the questionnaire.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

040. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

A. Yes, information beyond the core elements is presented for all nonfinancial assets.
B. Yes, the core information is presented for all nonfinancial assets.
C. Yes, information is presented, but it excludes some nonfinancial assets.
D. No, information related to nonfinancial assets is not presented.
E. Not applicable/other (please comment).

Slovenia

Score: 0
Sources: Information related to non-financial assets is not presented.

Comments: Information related to non-financial assets is available on the web site of the Ministry of Finance, but it is not included in budget documentation as defined for the purposes of the questionnaire.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

041. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

A. Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
B. Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all expenditure arrears are presented.
D. No, estimates of expenditure arrears are not presented.
E. Not applicable/other (please comment).

Slovenia

D.

Score: 0

Sources: Estimates of expenditure arrears are not presented.

Comments: Although expenditure arrears are a minor issue, they do occur and there is no specific information on this subject in budget documentation.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
042. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

A. Yes, information beyond the core elements is presented for all contingent liabilities.

B. Yes, the core information is presented for all contingent liabilities.

C. Yes, information is presented, but it excludes some core elements or some contingent liabilities.

D. No, information related to contingent liabilities is not presented.

E. Not applicable/other (please comment).

Slovenia

C.

Score: 33


Comments: Information on contingent liabilities is presented (for example, aggregated size of loans guaranteed by the central government is presented in Supporting EBP Document 2014, p. 36/43) but it excludes some core elements. Those core elements are available on the web site of the Ministry of Finance, but are not included in budget documentation as defined for the purposes of the questionnaire.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
043. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

A. Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
B. Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
E. Not applicable/other (please comment).

Slovenia

Score: 67

Sources: Supporting EBP Document 2014:

Comments: Information on future liabilities is presented in Supporting EBP Document 2014 (Chapter 5, p. 32/43). Projections of public finance liabilities and revenues up to 2060 are presented together with the assumptions about labour productivity, GDP growth, male/female activity rates, unemployment rate and share of population 65+ years. Information on future liabilities is already included in the Executive's Budget Proposal in relevant budget categories.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
D. No, estimates of the sources of donor assistance are not presented.

E. Not applicable/other (please comment).

Slovenia

A. Score: 100


Comments: Details of all types of donor assistance (main source is the EU) are included in the Executive's Budget Proposal (discussion of EU funds for example, is given in Explanation of the General part of the budget/Obrazložitev splošnega dela, p. 13).

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

045. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

A. Yes, information beyond the core elements is presented for all tax expenditures.

B. Yes, the core information is presented for all tax expenditures.

C. Yes, information is presented, but it excludes some core elements or some tax expenditures.

D. No, information related to tax expenditures is not presented.

E. Not applicable/other (please comment).

Slovenia

D.

Score: 0

Sources: Information related to tax expenditures is not presented.

Comments: Information on tax expenditures is covered under State Aid reporting which is not part of the budget documentation as defined for the purposes of the questionnaire.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
046. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

A. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.

B. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all earmarked revenues are presented.

D. No, estimates of earmarked revenues are not presented.

E. Not applicable/other (please comment).

Slovenia

C.

Score: 33


Comments: Earmarked revenues are not a common type of government revenues. The ones that exist (for example social security contributions for unemployment insurance paid to the central government budget) are identified individually among the other budget revenues in General part of the budget/Splošni del; Section A. Bilanca prihodkov in odhodkov, page 7: 701 Prispevki za socialno varnost. A narrative discussion is given in Explanation of the General part of the budget/Obrazložitev splošnega dela proračuna on page 10: 701 Prispevki za socialno varnost. Others, which are collected by indirect budget users (schools, hospitals, universities and autonomous institutions/agencies), are recorded in the Bulletin of Government Finance, not in the Executive Budget.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

047. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but
a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.

D. No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.

E. Not applicable/other (please comment).

Slovenia

B.

Score: 67


Comments: Executive's Budget Proposal 2014: Ministries and agencies prepare goals, quantitative estimates and discussions, but in some cases the goals are very general. See links to different policies, for example OBR14o13oPromet.pdf includes policies dedicated to Traffic and traffic infrastructure. Supporting EBP Document 2014: Supporting EBP Document includes macroeconomic goals: Chapter 1. Cilji in predposavljene ekonomskih politik (page 4/43); Section 3.1. Javnofinančna strategija, odprava presežnega pramenjkljaja, srednjoročni cilj (page 14/43).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

048. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

D. No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.

E. Not applicable/other (please comment).

Slovenia
Score: 33


Comments: Executive's Budget Proposal 2014: Ministries and agencies prepare goals, quantitative estimates and discussions, but in some cases the goals are very general. See links to different policies, for example OBR14o13oPromet.pdf includes policies dedicated to Traffic and traffic infrastructure.

Supporting EBP Document 2014: Supporting EBP Document includes macroeconomic goals: Chapter 1. Cilji in predposavke ekonomskih politik (page 4/43); Section 3.1. Javnofinančna strategija, odprava presežnega primanjkljaja, srednjeročni cilj (page 14/43). However, information for a multi-year period is very general.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

049. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

A. Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).

B. Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.

C. Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).

D. No, nonfinancial data on inputs to be acquired are not presented.

E. Not applicable/other (please comment).

Slovenia

D.

Score: 0

Sources: -

Comments: -

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
050. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

A. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).

B. Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.

C. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).

D. No, nonfinancial data on results are not presented.

E. Not applicable/other (please comment).

Slovenia

B. Score: 67

Sources: Executive's Budget Proposal 2014: [link]

Comments: Non-financial data are typically related to inputs and activities, and say very little about program outputs or outcomes. Non-financial data are included and are useful for assessing program performance – how useful they are then depends on one's criterion.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: We collect data on outputs and outcomes through the web based IT application which supports budget preparation process. There is a technical control that each program has to have a goal and a specific measure. So from technical point of view, every program has its own output or outcome. But if we look at the usefulness of collected data, the score would be as stated in the origin answer.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

IBP COMMENT

The question is asking if they exist in the budget proposal. While the quality of the non financial results is important, it goes beyond the scope of the Open Budget Survey.

051. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

A. Yes, performance targets are assigned to all nonfinancial data on results.

B. Yes, performance targets are assigned to most nonfinancial data on results.

C. Yes, performance targets are assigned to some nonfinancial data on results.

D. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.

E. Not applicable/other (please comment).
Slovenia

B.

Score: 67

Sources: Executive’s Budget Proposal 2014: [http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=F437A7A8FB04A262C1257BF7004B3093&db=pre_akt&mandat=VI&tip=doc](http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=F437A7A8FB04A262C1257BF7004B3093&db=pre_akt&mandat=VI&tip=doc) (see links to different policies, for example OBR14o13oPromet.pdf includes explanations of policies dedicated to Traffic and traffic infrastructure)

Comments: Performance targets are assigned at the ministry/agency level for all major budgetary purposes. There are extensive sets of input and activity indicators, and some output indicators. See links to different policies, for example OBR14o13oPromet.pdf includes policies dedicated to Traffic and traffic infrastructure: target C1667 (page 1/19) measures mobility and safety in traffic; it includes several performance indicators, one of them is I002960 - share of railway’s traffic done by passengers.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: We collect data on outputs and outcomes through the web based IT application which supports budget preparation process. There is a technical control that each output or outcome has to have a performance target (measurable goal) for a specific year. So from technical point of view, every output or outcome has its own specific target. But if we look at the usefulness of collected data, the score would be as stated in the origin answer.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

IBP COMMENT

The question is asking if they exist in the budget proposal. While the quality of the non financial results is important, it goes beyond the scope of the Open Budget Survey.

052. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

A. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.

B. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

D. No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.

E. Not applicable/other (please comment).
053. Does the executive release to the public its timetable for formulating the Executive’s Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget’s formulation)?

A. Yes, a detailed timetable is released to the public.

B. Yes, a timetable is released, but some details are excluded.

C. Yes, a timetable is released, but it lacks important details.

D. No, a timetable is not issued to the public.

E. Not applicable/other (please comment).

Slovenia

A. 

Score: 100

Sources: Public Finance Act: [http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/Prora%C4%8Dun/Pravne_podlage/ZJF.pdf](http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/Prora%C4%8Dun/Pravne_podlage/ZJF.pdf) and Rules of Procedure of the National Assembly: [http://www.dz-rs.si/wps/portal/Home/ODrzavnemZboru/PoslovnikDrzavnegaZbora](http://www.dz-rs.si/wps/portal/Home/ODrzavnemZboru/PoslovnikDrzavnegaZbora)

Comments: The Public Finance Act (Zakon o javnih financah) and Articles 155-165 of the Rules of Procedure of the National Assembly (Poslovnik državnega zbora) set the timetable regarding budget formulation which is publicly available.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The timeline is also defined by the Decree on the documents of development planning bases and procedures for the preparation of the central budget which is also publicly available. [http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/Prora%C4%8Dun/Pravne_podlage/20101229.pdf](http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/Prora%C4%8Dun/Pravne_podlage/20101229.pdf)

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
Section 3. Comprehensiveness of Other Key Budget Documents

054. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.
B. Yes, the core information is presented for the macroeconomic forecast.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the macroeconomic forecast is not presented.
E. Not applicable/other (please comment).

Slovenia

Score: 0


Comments: Pre Budget Statement (Budget Memorandum 2014-2015 / Proračunski memorandum 2014-2015) was published on 30.9.2013, which is to late according to the IBP methodology. Therefore, it is considered as “Supporting EBP document (2).”

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

055. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

A. Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
B. Yes, the core information is presented for the government's expenditure policies and priorities.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the government's expenditure policies and priorities is not presented.
056. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

A. Yes, information beyond the core elements is presented for the government's revenue policies and priorities.

B. Yes, the core information is presented for the government's revenue policies and priorities.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the government's revenue policies and priorities is not presented.

E. Not applicable/other (please comment).

Slovenia

D.

Score: 0


Comments: Pre-Budget Statement (Budget Memorandum 2014-2015 / Proračunski memorandum 2014-2015) was published on 30.9.2013, which is too late according to the IBP methodology. Therefore, it is considered as “Supporting EBP document (2).”

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
057. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

Slovenia

D.

Score: 0


Comments: Pre-Budget Statement (Budget Memorandum 2014-2015 / Proračunski memorandum 2014-2015) was published on 30.9.2013, which is to late according to the IBP methodology. Therefore, it is considered as “Supporting EBP document (2).”

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

058. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year expenditure estimates are presented.
B. No, multi-year expenditure estimates are not presented.
C. Not applicable/other (please comment).

Slovenia

B.

Score: 0
**059. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

A. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Enacted Budget does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Slovenia

**A.**

**Score:** 100

**Sources:** Enacted Budget 2014: [http://www.mf.gov.si/si/delovna_podrocja/proracun/spremembe_proracuna_za_leto_2014/](http://www.mf.gov.si/si/delovna_podrocja/proracun/spremembe_proracuna_za_leto_2014/) (General part of the budget/Splošni del) (Special part of the budget/Posebni del)

**Comments:** Expenditures are presented in Enacted Budget 2014 by all three expenditure classifications (by administrative, economic, and functional classification): By economic classification in General part of the budget/Splošni del By functional and administrative classification in Special part of the budget/Posebni del

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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**060. Does the Enacted Budget present expenditure estimates for individual programs?**
A. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

B. Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Enacted Budget does not present expenditure estimates by program.

E. Not applicable/other (please comment).

**Slovenia**

A. Score: 100

Sources: Enacted Budget 2014:

Comments: Executive's Budget Proposal 2014 presents expenditures for individual programs in Plan of developing programs/Načrt razvojnih programov.

**GOVERNMENT REVIEWER**

Opinion: Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

Opinion: Yes, I agree with the score and have no comments to add.

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061. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Enacted Budget presents revenue estimates by category.

B. No, the Enacted Budget does not present revenue estimates by category.

C. Not applicable/other (please comment).

**Slovenia**

A. Score: 100

Sources: Enacted Budget 2014:
http://www.mf.gov.si/si/delovna_podrocja/proracun/sprejeti_proracun/2014/spremembe_proracuna_rs_za_leto_2014/ (General part of the budget/Splošni del)

Comments: Enacted Budget 2014 includes estimates for all categories of revenue in General part of the budget/Splošni del; see Section A. Bilanca prihodkov in odhodkov, pages 1-3.

**GOVERNMENT REVIEWER**
A. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

B. Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.

D. No, the Enacted Budget does not present individual sources of revenue.

E. Not applicable/other (please comment).

Slovenia

A. Score: 100

Sources: Enacted Budget 2014: http://www.mf.gov.si/si/delovna_podroca/proracun/sprejeti_proracun/2014/spremembe_proracuna_rs_za_leto_2014/ (General part of the budget/Splošni del)

Comments: Enacted Budget 2014 includes estimates for all categories of revenue in General part of the budget/Splošni del; see Section A. Bilanca prihodkov in odhodkov, pages 1-3.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

A. Yes, all three estimates related to government borrowing and debt are presented.

B. Yes, two of the three estimates related to government borrowing and debt are presented.

C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).
Slovenia

B.
Score: 67

Sources: Enacted Budget 2014:
http://www.mf.gov.si/si/delovna_podroca/proracun/sprejeti_proracun/2014/spremembe_proracuna_rs_za_leto_2014/ (General part of the budget/Splošni del)

Comments: Enacted Budget 2014 includes estimates related to government net borrowing required and interest payments on the debt for the budget year in General part of the budget/Splošni del. - the amount of net new borrowing during the budget year in Section C. Račun financiranja (page 8) - interest payments in Section A. Bilanca prihodkov in odhodkov (page 4: 403 Plačila domačih obresti / 404 Plačila tujih obresti).

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

064. What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

A. The Citizens Budget provides information beyond the core elements.
B. The Citizens Budget provides the core information.
C. The Citizens Budget provides information, but it excludes some core elements.
D. The Citizens Budget is not published.
E. Not applicable/other (please comment).

Slovenia

D.
Score: 0

Sources: -

Comments: Citizens Budget is not produced.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
065. How is the Citizens Budget disseminated to the public?

A. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

B. A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.

C. A Citizens Budget is disseminated only by using one means of dissemination.

D. A Citizens Budget is not published.

E. Not applicable/other (please comment).

Slovenia

D.

Score: 0

Sources: -

Comments: Citizens Budget is not published.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

066. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

A. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

E. Not applicable/other (please comment).

Slovenia

D.

Score: 0
067. Are “citizens” versions of budget documents published throughout the budget process?

A. A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).

B. A citizens version of budget documents is published for at least two of the four stages of the budget process.

C. A citizens version of budget documents is published for at least one stage of the budget process.

D. No citizens version of budget documents is published.

E. Not applicable/other (please comment).

Slovenia

Score: 0

Comments: No citizens version of budget documents is published.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

068. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

C. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
D. No, the In-Year Reports do not present actual expenditures by any expenditure classification.

E. Not applicable/other (please comment).

Slovenia

C.
Score: 33

Sources: In-Year Reports 2014:

Comments: In-Year Reports present actual expenditures by economic classification.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

069. Do the In-Year Reports present actual expenditures for individual programs?

A. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.

B. Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.

D. No, the In-Year Reports do not present actual expenditures by program.

E. Not applicable/other (please comment).

Slovenia

D.
Score: 0

Sources: In-Year Reports 2014:

Comments: In-Year Reports do not present actual expenditures by program.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
070. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

A. Yes, comparisons are made for expenditures presented in the In-Year Reports.

B. No, comparisons are not made for expenditures presented in the In-Year Reports.

C. Not applicable/other (please comment).

Slovenia

A. Score: 100

Sources: In-Year Reports 2014:

Comments: In-Year Reports enable to compare actual year-to-date expenditures with the same period in the previous year.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

071. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

A. Yes, In-Year Reports present actual revenue by category.

B. No, In-Year Reports do not present actual revenue by category.

C. Not applicable/other (please comment).

Slovenia

A. Score: 100

Sources: In-Year Reports 2014:

Comments: In-Year Reports present actual revenue by category (such as tax and non-tax).

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
072. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

A. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
B. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
D. No, In-Year Reports do not present individual sources of actual revenue.
E. Not applicable/other (please comment).

Slovenia

A. Score: 100

Sources: In-Year Reports 2014:

Comments: In-Year Reports present individual sources of actual revenue accounting for all revenue.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

073. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

A. Yes, comparisons are made for revenues presented in the In-Year Reports.
B. No, comparisons are not made for revenues presented in the In-Year Reports.
C. Not applicable/other (please comment).

Slovenia

A. Score: 100

Sources: In-Year Reports 2014:
**074. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?**

A. Yes, all three estimates related to government borrowing and debt are presented.

B. Yes, two of the three estimates related to government borrowing and debt are presented.

C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

**Slovenia**

B. Score: 67

**Sources:** In-Year Reports 2014:

**Comments:** In-Year Reports include the amount of net new borrowing and interest payments so far during the year.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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**075. Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)**

A. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.

B. Yes, the core information is presented for the composition of the total actual debt outstanding.
C. Yes, information is presented, but it excludes some core elements.

D. No, information related to composition of total actual debt outstanding is not presented.

E. Not applicable/other (please comment).

Slovenia

D.
Score: 0

Sources: In-Year Reports 2014:

Comments: Information related to composition of total actual debt outstanding is not presented.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

076. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

A. Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.

B. Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.

C. Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

D. No, the estimates for macroeconomic forecast have not been updated.

E. Not applicable/other (please comment).

Slovenia

C.
Score: 33

Sources: Mid-Year Review 2013:

Comments: The estimates for macroeconomic forecast have been updated and the Mid-Year Review refers to them (i.e. it refers to the source of updated macroeconomic forecast (p. 3/42): "UMAR, Junij" which means “half-year macroeconomic forecast” of the Institute of Macroeconomic Analysis and Development (UMAR)), but the estimates per se are not directly included in the Mid-Year Review.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
077. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

A. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

B. Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.

C. Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.

D. No, expenditure estimates have not been updated.

E. Not applicable/other (please comment).

Slovenia

A. Score: 100


Comments: Expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented in Ch. 2.2, p. 14/42 and in Ch. 5., p. 35/42.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

078. Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
Slovenia

Score: 67


Comments: Mid-Year Review presents expenditure estimates by economic and administrative classification: - by economic classification in Chapter 2 (Section 2.2, pages 14-28), Chapter 3 (pages 29-31), Chapter 4 (pages 31-35) and in Priloga 1 / Appendix 1 (pages 3-6) - by administrative classification in Priloga 2 / Appendix 2.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

079. Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

A. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
B. Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
C. Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
D. No, the Mid-Year Review does not present expenditure estimates by program.
E. Not applicable/other (please comment).

Slovenia

Score: 0


Comments: Mid-Year Review presents expenditure estimates for programs accounting for all expenditures in Ch. 14, p. 41/42 and in Appendix 7/Priloga 7 (Plan of developing programs/Načrt razvojnih programov) on aggregated level but not for individual programs.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
080. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

A. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

B. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

C. Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.

D. No, revenue estimates have not been updated.

E. Not applicable/other (please comment).

Slovenia

A. Score: 100


Comments: Revenue estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented in Ch. 2.1, p. 2/42 and in Ch. 5., p. 35/42.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

081. Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Mid-Year Review presents revenue estimates by category.

B. No, the Mid-Year Review does not present revenue estimates by category.

C. Not applicable/other (please comment).

Slovenia

A. Score: 100

082. Does the Mid-Year Review of the budget present individual sources of revenue?

A. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

B. Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.

D. No, the Mid-Year Review does not present individual sources of revenue.

E. Not applicable/other (please comment).

Slovenia

A. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

Score: 100


Comments: Mid-Year Review presents individual sources of revenue accounting for all revenue in Ch 2.1, p. 2/42 and in Appendix 1/Priloga 1 (General part of the budget/Splošni del proračuna).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

083. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

A. Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.

B. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.

C. Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and
updated estimates is not presented.

**D.** No, estimates of government borrowing and debt have not been updated.

**E.** Not applicable/other (please comment).

### Slovenia

**B.**

**Score:** 67


**Comments:** Estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented. The central government’s total debt burden at the mid of the budget year 2013 is presented on page 1/42 (1. Uvod) Interest payments on the outstanding debt for the budget year are presented on pages 16/42 - 17/42 (2.2.3. Plačila domačih in tujih obresti (403 in 404)) The amount of net new borrowing required during the budget year is presented on pages 31/42 – 35/42 (4. Račun financiranja). Interest rates on new debt are presented in Tabela 3 (page 32/42) and Tabela 4 (page 34/42). Repayment of debt in the first six months of 2013 is presented on page 35/42 (4.3. Odplačilo dolga).

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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084. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

**A.** Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

**B.** Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.

**C.** Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.

**D.** No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.

**E.** Not applicable/other (please comment).

### Slovenia

**A.**

**Score:** 100

**Sources:** Year-End Report 2012:

**Comments:** Year-End Report 2012 presents the differences between the enacted levels and the actual outcome for all expenditures, along
with a narrative discussion. Discussion is presented in section III. Obrazložitev zaključnega racuna /Explanation of the year-end report of the budget.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

<table>
<thead>
<tr>
<th>085. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).</td>
</tr>
<tr>
<td>B. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.</td>
</tr>
<tr>
<td>C. Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.</td>
</tr>
<tr>
<td>D. No, the Year-End Report does not present expenditure estimates by any expenditure classification.</td>
</tr>
<tr>
<td>E. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Slovenia

A. Score: 100

Sources: Year-End Report 2012:
http://www.mf.gov.si/si/delovna_področja/proracun/zakljucni_racun/zakljucni_racun_proracuna_republike_slovenije_za_leto_2012/ General part of the budget/Splošni del: (link II.1 “Splošni del”) Special part of the budget/Posebni del: (link II.2 “Posebni del”)

Comments: Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification): - by economic classification in General part of the budget/Splošni del (link II.1 “Splošni del”) in Section A. Bilanca prihodkov in odhodkov (page 4-6), Section B. Račun finančnih terjatev in naložb (page 7) and Section C (Račun financiranja, page 8) - by functional and administrative classification in Special part of the budget/Posebni del (link II.2 “Posebni del”)

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

<table>
<thead>
<tr>
<th>086. Does the Year-End Report present expenditure estimates for individual programs?</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.</td>
</tr>
<tr>
<td>B. Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.</td>
</tr>
</tbody>
</table>
C. Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Year-End Report does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Slovenia

A. Score: 100


Comments: Year-End Report presents estimates for programs accounting for all expenditures in sections dedicated to Plan of developing programs/Načrt razvojnih programov.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

087. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.

E. Not applicable/other (please comment).

Slovenia

A. Score: 100


Comments: Year-End Report 2012 presents the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Discussion is presented in section III. Obrazložitev zaključnega računa proračuna /Explanation of the year-end report of the budget.

GOVERNMENT REVIEWER
088. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Year-End Report presents revenue estimates by category.
B. No, the Year-End Report does not present revenue estimates by category.
C. Not applicable/other (please comment).

Slovenia

A. Score: 100

Sources: Year-End Report 2012:

Comments: Year-End Report presents revenue estimates by category (such as tax and non-tax) in sections dedicated to General part of the budget/Splošni del.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

089. Does the Year-End Report present individual sources of revenue?

A. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
B. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Year-End Report does not present individual sources of revenue.
E. Not applicable/other (please comment).

Slovenia

A. Score: 100

Sources: Year-End Report 2012:
Comments: Year-End Report presents all individual sources of revenue in sections dedicated to General part of the budget/Splošni del.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

090. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Slovenia

A.

Score: 100

Sources: Year-End Report 2012:

Comments: Estimates of the differences between all of the original estimates and the actual outcome for fiscal year are presented as follows: - government borrowing is presented in General part of the budget/Splošni del (link II.1); Section C. Račun financiranja (page 8) - government borrowing along with a narrative discussion in Obrazložitev zaključnega računa proračuna /Explanation of the year-end report of the budget (link III.1.2.); Section C. Račun financiranja (page 53-56) - outstanding debt, along with a narrative discussion is presented in Obrazložitev zaključnega računa proračuna /Explanation of the year-end report of the budget (link III.1.2.); Section C. Račun financiranja (page 57-58)

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
091. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Slovenia

A. Score: 100

Sources: Year-End Report 2012:

Comments: Estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a (rather short) narrative discussion in Obrazložitev zaključnega računa proračuna /Explanation of the year-end report of the budget => Predvidena makroekonomská izhodišča, na katerih je temeljil Sprejeti proračun Republike Slovenije za leto 2012, in njihova realizacija med letom III.1.1). Here, in Tabela 1, assumed macroeconomic variables and their actual values are presented: GDP growth, growth of export/import; growth of the employed, growth of the average wage, growth of private/government consumption and growth of investments.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

092. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
D. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

E. Not applicable/other (please comment).

**Slovenia**

**D.**

**Score:** 0

**Sources:** Year-End Report 2012:

**Comments:** -

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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**093. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?**

**A.** Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.

**B.** Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.

**C.** Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.

**D.** No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

**E.** Not applicable/other (please comment).

**Slovenia**

**A.**

**Score:** 100

**Sources:** Year-End Report 2012:

**Comments:** Estimates of the differences between all of the original estimates of non-financial data on results and the actual outcome are presented, along with a narrative discussion in section III. Obrazložitev zaključnega računa proračuna /Explanation of the year-end report of the budget and in section Poročilo o doseženih ciljih na ravni politik, programov in podprogramov/Report on achieved targets at the level of policy, programs and sub-programs.
094. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

A. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.

D. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

E. Not applicable/other (please comment).

Slovenia

A. Score: 100

Sources: Year-End Report 2012:

Comments: Estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion in section III. Obrazložitev zaključnega računa proračuna /Explanation of the year-end report of the budget (sub-section III.2/ 26 - Ministry of Labor, Family, Social Affairs and Equal Opportunities).

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

095. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?
A. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

E. Not applicable/other (please comment).

Slovenia

D. Score: 0

Sources: Source should be changed to: Year-End Report 2012:

Comments: Estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented. Reports on extra-budgetary funds are separated from this Year-End Report of the central government budget.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Source should be changed to: Year-End Report 2012:

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The citation was changed.

096. Is a financial statement included as part of the Year-End Report or released as a separate report?

A. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

B. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

C. Not applicable/other (please comment).

Slovenia

A. Score: 100

Sources: Year-End Report 2012:

Comments: Financial statement is part of the Year-End Report, for example: - Cash flow statement is presented in Poročilo o upravljanju denarnih sredstev enotnega zakladiškega računa države (link III.5) - Balance sheet is presented in Obrazložitev podatkov iz balance stanja (link III.4) - Operating balance is presented in Splošni del (link II.1) and Obrazložitev zaključnega računa proračuna (link III.1.2).

GOVERNMENT REVIEWER  
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER  
Opinion: Yes, I agree with the score and have no comments to add.

097. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

A. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
B. The SAI has conducted two of the three types of audits, and made them available to the public.
C. The SAI has conducted one of the three types of audits, and made them available to the public.
D. The SAI has not conducted any of the three types of audits, or has not made them available to the public.
E. Not applicable/other (please comment).

Slovenia

A.

Score: 100

Sources: Audit Report 2012: http://www.rs-si.rsrs/rsrs.nsf/I/2789BC105FA9C1D8C1257AD0E003E7AD9 (link: Revizijsko poročilo, pdf)

Comments: The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public. Responsibilities (types of audits) of the SAI are set by Court of Auditors Act (Zakon o računskem sodišču): http://www.uradni-list.si/1/objava.jsp?urlid=200111&stevilka=662 (Article 20) In Audit Report 2012 all three types of audit are involved and presented in different chapters and sections, for example: Financial audit which refers to General part of the budget/Splošni del is presented on page 82 (2.3.5. Povzetek ugotovljenih napak v splošnem delu zaključnega računa proračuna) Complinace and performance audits of the budget are presented in Chapter 3 on pages 112-199 (3. Pravilnost izvršitve proračuna).

GOVERNMENT REVIEWER  
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER  
Opinion: Yes, I agree with the score and have no comments to add.

098. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?
A. All expenditures within the SAI’s mandate have been audited.

B. Expenditures representing at least two-thirds of, but not all, expenditures within the SAI’s mandate have been audited.

C. Expenditures representing less than two-thirds of expenditures within the SAI’s mandate have been audited.

D. No expenditures have been audited.

E. Not applicable/other (please comment).

Slovenia

A.

Score: 100

Sources: Audit Report 2012: [http://www.rs-rs.si/rsrs/rsrs.nsf/I/2789BC105FA9C1D8C1257ADE003E7AD9](http://www.rs-rs.si/rsrs/rsrs.nsf/I/2789BC105FA9C1D8C1257ADE003E7AD9)

Comments: All expenditures within the SAI’s mandate have been audited.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

099. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All extra-budgetary funds within the SAI’s mandate have been audited.

B. Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI’s mandate have been audited.

C. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI’s mandate have been audited.

D. No extra-budgetary funds have been audited.

E. Not applicable/other (please comment).

Slovenia

A.

Score: 100

Sources: Pension and Disability Insurance Institute of Slovenia ([http://www.rs-rs.si/rsrs/rsrs.nsf/I/K787F46D6D64590A3C125717F0045AC8F](http://www.rs-rs.si/rsrs/rsrs.nsf/I/K787F46D6D64590A3C125717F0045AC8F)) Health Insurance Institute of Slovenia ([http://www.rs-rs.si/rsrs/rsrs.nsf/I/K9C278F26A0949E50C125717F00451D98](http://www.rs-rs.si/rsrs/rsrs.nsf/I/K9C278F26A0949E50C125717F00451D98)) Employment Service of Slovenia ([http://www.rs-rs.si/rsrs/rsrs.nsf/I/01CB42701C59CA9CC125717F0045FFDF](http://www.rs-rs.si/rsrs/rsrs.nsf/I/01CB42701C59CA9CC125717F0045FFDF))
Comments: All extra-budgetary funds within the SAI’s mandate have been audited. Since those funds are outside the central government budget, they are audited separately and reports about their auditing are not part of the Audit Report 2012, which refers to the central government budget. According to law, the SAI is responsible for annual auditing of: Pension and Disability Insurance Institute of Slovenia - Health Insurance Institute of Slovenia - Employment Service of Slovenia (links to SAI auditing reports of those three of extra-budgetary funds are listed above). Auditing of other extra-budgetary funds is not compulsory on annual basis; the SAI decides independently which of other funds will be audited.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

A. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report’s content.

B. No, the annual Audit Report(s) does not include an executive summary.

C. Not applicable/other (please comment).

Slovenia

A. Score: 100

Sources: Audit Report 2012: http://www.rs-si.si/rsrs/rsrs.nsf/I/2789BC105FA9C1D8C1257ADE003E7AD9 (Povzetek revizijskega poročila)

Comments: SAI publishes a Summary of Audit Report / Povzetek revizijskega poročila.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

101. 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?

A. Yes, the executive reports publicly on what steps it has taken to address audit findings.

B. Yes, the executive reports publicly on most audit findings.

C. Yes, the executive reports publicly on some audit findings.

D. No, the executive does not report on steps it has taken to address audit findings.

E. Not applicable/other (please comment).
Slovenia

A.

Score: 100

Sources: -

Comments: The report about steps and actions (Odzivno poročilo) should be written according to Article 29 of the Court of Auditors Act (Zakon o računskem sodišču): [http://www.uradni-list.si/1/objava.jsp?urlid=200111&stevilka=662](http://www.uradni-list.si/1/objava.jsp?urlid=200111&stevilka=662) The executive informs the public about the report. The report is not put on the web site, but is available upon request.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

A. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.

B. Yes, the SAI or legislature reports publicly on most audit recommendations.

C. Yes, the SAI or legislature reports publicly on some audit recommendations.

D. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

E. Not applicable/other (please comment).

Slovenia

A.

Score: 100

Sources: Audit Report 2012: [http://www.rs.rs.si/rsrs/rsrs.nsf/I/2789BC105FA9C1D8C1257ADE003E7AD9](http://www.rs.rs.si/rsrs/rsrs.nsf/I/2789BC105FA9C1D8C1257ADE003E7AD9) (Porevizijsko poročilo)

Comments: The report about steps and actions should be written according to Article 29 of the Court of Auditors Act (Zakon o računskem sodišču): [http://www.uradni-list.si/1/objava.jsp?urlid=200111&stevilka=662](http://www.uradni-list.si/1/objava.jsp?urlid=200111&stevilka=662) The SAI publishes what steps the executive has taken to address all audit recommendations in Porevizijsko poročilo.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Section 4. Strength of Oversight Institutions
103. Does the legislature have internal capacity to conduct budget analyses or use independent research capacity for such analyses?

A. Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.

B. Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.

C. Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.

D. No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.

E. Not applicable/other (please comment).

Slovenia

D.

Score: 0

Sources: Parliament’s web site: www.dz-rs.si.

Comments: Within the Parliament, the Committee on Finance and Monetary Policy (Odbor za finance in monetarno politiko) is responsible for conducting budgetary process and it is supported by professionally employed staff. However, professionally employed staff of the Committee on Finance and Monetary Policy cannot be understood as a specialized budget research office.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

104. Does the legislature debate budget policy prior to the tabling of the Executive's Budget Proposal?

A. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature's recommendations in the budget.

B. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, but the executive is not obliged to reflect the legislature's recommendations in the budget.

C. Yes, the legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, but the legislature does not approve recommendations for the budget.

D. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

E. Not applicable/other (please comment).
Slovenia

**D.**

**Score:** 0

**Sources:** Public Finance Act: [http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/Prora%C4%8Dun/Pravne_podlage/ZJF.pdf](http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/Prora%C4%8Dun/Pravne_podlage/ZJF.pdf) Rules of Procedure of the National Assembly: [http://www.dz-rs.si/wps/portal/Home/ODrzavnemZboru/PoslovnikDrzavnegaZbora](http://www.dz-rs.si/wps/portal/Home/ODrzavnemZboru/PoslovnikDrzavnegaZbora)

**Comments:** The Members of the Parliament receive the budget proposal five days after it is submitted to the Parliament. Within ten days after the submission the first budgetary session is held. However, during this session the Government only presents the budget proposal to the Members of the Parliament and there is no debate about it at this stage.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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

A. Yes, the executive holds consultations with a wide range of legislators.

B. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.

C. Yes, the executive holds consultations with only a limited number of legislators.

D. No, the executive does not consult with members of the legislature as part of the budget preparation process.

E. Not applicable/other (please comment).

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Slovenia

**D.**

**Score:** 0

**Sources:** Public Finance Act: [http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/Prora%C4%8Dun/Pravne_podlage/ZJF.pdf](http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/Prora%C4%8Dun/Pravne_podlage/ZJF.pdf) Rules of Procedure of the National Assembly: [http://www.dz-rs.si/wps/portal/Home/ODrzavnemZboru/PoslovnikDrzavnegaZbora](http://www.dz-rs.si/wps/portal/Home/ODrzavnemZboru/PoslovnikDrzavnegaZbora)

**Comments:** Extensive consultations are held after the budget proposal is prepared.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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106. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?
A. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

B. The legislature receives the Executive's Budget Proposal at least six weeks, but less than three months, before the start of the budget year.

C. The legislature receives the Executive's Budget Proposal less than six weeks before the start of the budget year.

D. The legislature does not receive the Executive's Budget Proposal before the start of the budget year.

E. Not applicable/other (please comment).

Slovenia

A.

Score: 100

Sources: Public Finance Act: [http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/Prora%C4%8Dun/Pravne_podlage/ZJF.pdf](http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/Prora%C4%8Dun/Pravne_podlage/ZJF.pdf) (Article 28(1))
Rules of Procedure of the National Assembly: [http://www.dz-rs.si/wps/portal/Home/ODrzavnemZboru/PoslovnikDrzavnegaZbora](http://www.dz-rs.si/wps/portal/Home/ODrzavnemZboru/PoslovnikDrzavnegaZbora) (Article 155(1))

Comments: According to the law, the Executive's Budget Proposal for the next year has to be submitted to Parliament (National Assembly) by October 1st. The Executive's Budget Proposal for 2014 was submitted in September 2013.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

107. When does the legislature approve the Executive's Budget Proposal?

A. The legislature approves the budget at least one month in advance of the start of the budget year.

B. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

C. The legislature approves the budget less than one month after the start of the budget year.

D. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.

E. Not applicable/other (please comment).

Slovenia

B.

Score: 67

Sources: Public Finance Act: [http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/Prora%C4%8Dun/Pravne_podlage/ZJF.pdf](http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/Prora%C4%8Dun/Pravne_podlage/ZJF.pdf) (Article 28(1))
According to the law, the Executive's Budget Proposal has to be approved by Parliament (National Assembly) before the start (January 1st) of the fiscal year the budget proposal refers to. Enacted Budget for 2014 was approved in December 2013.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: In Slovenia, we prepare budget proposals for the next two years (T+1) and (T+2) – two separated budgets. Next year, we change the budget (T+2) and make the budget proposal for (T+3) etc. In the case that for any reason we don't make changes of the (T+2) budget, it becomes valid as it was enacted in the first place. For example: valid budget for the year 2015 was enacted on November 15, 2013. Supplementary budget for the year 2015 will be enacted on February 20, 2015.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Budgets are usually approved in December.

108. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

A. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
B. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
C. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
D. No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
E. Not applicable/other (please comment).

Slovenia

B.

Score: 67

Sources: Rules of Procedure of the National Assembly: [http://www.dz-rs.si/wps/portal/Home/ODrzavnemZboru/PoslovnikDrzavnegaZbora](http://www.dz-rs.si/wps/portal/Home/ODrzavnemZboru/PoslovnikDrzavnegaZbora) (Article 157 (6))

Comments: Amendments should not increase the budget deficit.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

109. Does the executive seek input from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?
A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds between administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Slovenia

A.

Score: 100


Comments: The shifting of funds between administrative units up to a certain level, without special (additional) approval of the legislator, is defined in advance in Public Finance Act (Zakon o javnih financah) and annual Budget Implementation Act (Zakon o izvrševanju proračuna) (every year the Enacted Budget is legislative by nature). However, the Government has to report about shifted funds in line with this procedure to the Parliament every six months. Above this level the Government needs the approval. There are different levels for funds shifting, which can be done without approval, depend on the level/type of funds. For example: a) inside a sub-program the funds can be shifted without any limits; b) from one sub-program to another (but within the major program) fund shifting cannot exceed 10% of involved sub-programs c) from one major program to another (but within the same budget user), fund shifting cannot exceed 5% of involved major programs, etc. ([Budget Implementation Act for Enacted Budget 2014, Article 18-22](http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/Prora%C4%8Dun/Pravne_podlage/ZJF.pdf)).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: There are some specific rules about government power. The most general is: The government may decide to reallocate budgetary commitments between: 1. subprogrammes within the same main programme, in which case the total increase or reduction in an individual subprogramme may not exceed 20 per cent of the volume of the subprogramme in the adopted budget, 2. main programmes, in which case the total increase or reduction in an individual main programme may not exceed 10 per cent of the volume of the main programme in the adopted budget, and 3. policies, in which case the total increase or reduction in an individual policy may not exceed 5 per cent of the volume of the policy in the adopted budget.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

110. Does the executive seek input from the legislature prior to shifting funds within administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds within administrative units, but is not required to do
so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds within administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Slovenia

A. Score: 100


Comments: The shifting of funds within administrative units up to a certain level, without special (additional) approval of the legislator, is defined in advance in Public Finance Act (Zakon o javnih financah) and annual Budget Implementation Act (Zakon o izvrševanju proračuna) (every year the Enacted Budget is legislative by nature). However, the Government has to report about shifted funds in line with this procedure to the Parliament every six months. Above this level the Government needs the approval.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: There are some specific rules about government power. The most general is: The government may decide to reallocate budgetary commitments between: 1. subprogrammes within the same main programme, in which case the total increase or reduction in an individual subprogramme may not exceed 20 per cent of the volume of the subprogramme in the adopted budget, 2. main programmes, in which case the total increase or reduction in an individual main programme may not exceed 10 per cent of the volume of the main programme in the adopted budget, and 3. policies, in which case the total increase or reduction in an individual policy may not exceed 5 per cent of the volume of the policy in the adopted budget.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

111. Does the executive seek input from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenues, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends excess revenues without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).
Slovenia

A.

Score: 100

Sources: Public Finance Act: [http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/Prora%C4%8Dun/Pravne_podlage/ZJF.pdf](http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/Prora%C4%8Dun/Pravne_podlage/ZJF.pdf)

Comments: According to the Public Finance Act (Zakon o javnih financah) the executive is not authorized to spend funds above the level approved by the Enacted Budget.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

112. When was the most recent supplemental budget approved?

A. The most recent supplemental budget was approved before the funds were expended.

B. The most recent supplemental budget was approved after the funds were expended, or the executive implemented the supplemental budget without ever receiving approval from the legislature (please specify).

C. Not applicable/other (please comment).

Slovenia

A.

Score: 100

Sources: Public Finance Act: [http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/Prora%C4%8Dun/Pravne_podlage/ZJF.pdf](http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/Prora%C4%8Dun/Pravne_podlage/ZJF.pdf)

Comments: According to the Public Finance Act (Zakon o javnih financah) the executive proposes a supplemental budget before the funds are expended.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

113. Does the executive seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.
B. The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Slovenia

A. 

Score: 100


Comments: The Contingency fund is the “budget reserve” within the Enacted Budget, dedicated for disasters (floods, etc.) and approved by the Parliament as integral part of the Enacted Budget. It can be spent by the decision of the government, during the implementation of the Enacted Budget which has already passed the Parliament - i.e. the fund is approved by the Parliament before it is spent. If this fund needed to be spent for other purposes, the government would need a legislative approval for the reallocation of this money.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

114. Does a committee of the legislature hold public hearings to review and scrutinize Audit Reports?

A. Yes, a committee holds public hearings to review and scrutinize a wide range of Audit Reports.

B. Yes, a committee holds public hearings to review and scrutinize the main Audit Reports.

C. Yes, a committee holds public hearings to review and scrutinize a small number of Audit Reports.

D. No, a committee does not hold public hearings to review and scrutinize Audit Reports.

E. Not applicable/other (please comment).

Slovenia

A. 

Score: 100

Sources: Rules of Procedure of the National Assembly: http://www.dz-rs.si/wps/portal/Home/ODrzavnemZboru/PoslovnikDrzavnegaZbora

Comments: The legislative Committee on Finance and Monetary Policy (Odbor za finance in monetarno politiko) holds public hearings to
115. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

A. The SAI has full discretion to decide which audits it wishes to undertake.
B. The SAI has significant discretion, but faces some limitations.
C. The SAI has some discretion, but faces considerable limitations.
D. The SAI has no discretion to decide which audits it wishes to undertake.
E. Not applicable/other (please comment).

Slovenia

A. Score: 100

Sources: Court of Auditors Act: http://www.uradni-list.si/1/objava.jsp?urlid=200111&stevilka=662 (Article 20 and 25)

Comments: The SAI has full discretion to decide which audits it wishes to undertake.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

116. Has the Supreme Audit Institution (SAI) established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?

A. Yes, the SAI has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.
B. Yes, the SAI has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.
C. Yes, the SAI has established a quality assurance system, but neither a sample of completed audits are reviewed annually nor are the findings of these reviews made available to the public.
D. No, the SAI has not established a quality assurance system.
117. 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?

**A.** Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

**B.** No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

**C.** Not applicable/other (please comment).

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**Slovenia**

**A.**

**Score:** 100


**Comments:** According to Article 151 of the Constitution of the Republic of Slovenia (Ustava Republike Slovenije), SAI members are appointed by the Parliament. According to the Article 10 of the Court of Auditors Act (Zakon o računskem sodišču) the members of SAI (including the head) can be removed from the office only by the Parliament.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.
118. Who determines the budget of the Supreme Audit Institution (SAI)?

A. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

B. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

C. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

D. The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

E. Not applicable/other (please comment).

Slovenia

A. Score: 100


Comments: The Budget of the SAI is determined by the Parliament.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Section 5. Public Engagement in the Budget Process

119. Does the executive make available to the public clear (accessible, nontechnical) definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?

A. Yes, clear definitions of all key budget terms are provided.

B. Yes, definitions are provided for all key budget terms, but they are not always clear.

C. Yes, definitions are provided for some but not all key budget terms.

D. No, definitions are not provided.

E. Not applicable/other (please comment).
Slovenia

B.

Score: 67

Sources: Ministry of Finance web site: http://www.mf.gov.si/si/delovna_podrocja/proraun/splosno_o_proraunu/

Comments: Definitions are published on the web site of the Ministry of Finance, but some details are excluded. However, those definitions are not part of the “Citizens Budget” since it is not produced at all.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

120. Is the executive formally required to engage with the public during the formulation and execution phases of the budget process?

A. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during both the formulation and execution phases of the budget process.

B. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during either the formulation or the execution phase of the budget process but not both.

C. There is no formal requirement for the executive to engage with the public during either the formulation or the execution phase of the budget process, but informal procedures exist to enable the public to engage with the executive during the formulation or execution phase of the budget process or during both phases.

D. There is no formal requirement and the executive does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Slovenia

D.

Score: 0


Comments: There is no formal requirement for the executive to engage with the public during the budget process. According to the Rules of Procedure of the National Assembly (Poslovnik drzavnega zbora) the representatives of the public could be invited on sessions of the National Assembly Committees, which may at its own discretion adapt any of the public proposals when drafting budget amendments. These amendments are then submitted to the executive.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
121. When the executive engages with the public during the budget formulation process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.
B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.
C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.
D. The executive does not provide information, or does not engage with the public during the budget process.
E. Not applicable/other (please comment).

Slovenia

D.
Score: 0

Sources: Rules of Procedure of the National Assembly: http://www.dz-rs.si/wps/portal/Home/ODrzavnemZboru/PoslovnikDrzavnegaZbora

Comments: As commented above, the involvement of public in this process is already set in advance by the Rules of Procedure of the National Assembly (Poslovnik državnega zbora). The purpose of inviting public to the sessions of Committees is to include its views in budget formulation, and the Committees invite the public according to its discretion.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

122. When the executive engages with the public during the budget execution process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.
B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.
C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.
D. The executive does not provide information, or does not engage with the public during the budget process.
123. Has the executive established mechanisms to identify the public's perspective on budget priorities?

A. Yes, the executive has established mechanisms to identify the public’s perspective on budget priorities, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's perspective on budget priorities.

E. Not applicable/other (please comment).

Slovenia

D.

Score: 0

Sources: -

Comments: Please see comment to question 120 and 121. The same mechanism of public engagement is used for budget execution as it is for budget formulation.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
124. Has the executive established mechanisms to identify the public's perspective on budget execution?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's perspective on budget execution; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's perspective on budget execution.

E. Not applicable/other (please comment).

Slovenia

D.

Score: 0

Sources: -

Comments: Please see comment to question 120 and 121. The same mechanism of public engagement is used for budget execution as it is for budget formulation.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

125. Does the executive provide formal, detailed feedback to the public on how its inputs have been used to develop budget plans and improve budget execution?

A. Yes, the executive issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the executive issues reports on the inputs it received from the public, but provides only limited feedback on how these inputs have been used.

C. Yes, the executive issues reports on the inputs it received from the public, but provides no feedback on how these inputs have been used.

D. No, the executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used.

E. Not applicable/other (please comment).

Slovenia
126. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?

A. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.

B. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and some constituencies.

C. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony from the executive branch is heard, but no testimony from the public is heard.

D. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.

E. Not applicable/other (please comment).

Slovenia

B.

Score: 67

Sources: Rules of Procedure of the National Assembly: [http://www.dz-rs.si/wps/portal/Home/ODrzavnemZboru/PoslovnikDrzavnegaZbora](http://www.dz-rs.si/wps/portal/Home/ODrzavnemZboru/PoslovnikDrzavnegaZbora)

Comments: At public hearings, representatives of the Ministry of Finance, Central Bank and Institute for Macroeconomic Analyses and Development (UMAR) are present. The legislative Committee on Finance and Monetary Policy (Odbor za finance in monetarno politiko) has a right to invite the representatives of the public too.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
127. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the executive branch is heard?

A. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.

C. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

Slovenia

A. Score: 100

Sources: Rules of Procedure of the National Assembly: http://www.dz-rs.si/wps/portal/Home/ODrzavnemZboru/PoslovnikDrzavnegaZbora (Article 100-106)

Comments: All ministries go before the legislative Committees for the budget hearings. Some hearings are extensive, others less so. The TV and press can attend, except for security-related sessions. The attendance of public is set by Rules of Procedure of the National Assembly (Article 100-106), with a general rule that meetings of the parliament and its Committees are open to the public. Rules of Procedure of the National Assembly also specify the exemptions from this general rule (security-related sessions etc.).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

128. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the public is heard?

A. Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the public is heard are held on the budgets of some administrative units.

C. Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).
Slovenia

A.

Score: 100

Sources: Rules of Procedure of the National Assembly: http://www.dz-rs.si/wps/portal/Home/ODrzavnemZboru/PoslovnikDrzavnegaZbora (Article 100-106)

Comments: All ministries go before the legislative Committees for the budget hearings. Some hearings are extensive, others less so. The TV and press can attend, except for security-related sessions. The attendance of public is set by Rules of Procedure of the National Assembly (Article 100-106), with a general rule that meetings of the parliament and its Committees are open to the public. Rules of Procedure of the National Assembly also specify the exemptions from this general rule (security-related sessions etc.).

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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129. Do the legislative committees that hold public hearings on the budget release reports to the public on these hearings?

A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.
B. Yes, the committees release reports, which include most testimony presented at the hearings.
C. Yes, the committees release reports, but they include only some testimony presented at the hearings.
D. No, the committees do not release reports, or do not hold public hearings.
E. Not applicable/other (please comment).

Slovenia

A.

Score: 100

Sources: -

Comments: After the hearings, legislative Committees publish transcripts of the hearings. See the web site of the National Assembly (Parliament): www.dz-rs.si (Seje delovnih teles) This is the series of clicks: Delo Državnega zbora » Seje » Seje delovnih teles

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
130. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can assist in formulating its audit program (by identifying the agencies, programs, or projects that should be audited)?

A. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can assist in formulating its audit program.

E. Not applicable/other (please comment).

Slovenia

A. Score: 100


Comments: For example, in 2013 the SAI received 535 proposals for auditing (210 from individuals) (SAI Annual Report 2013, p.15).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

131. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can participate in audit investigations (as respondents, witnesses, etc.)?

A. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can participate in audit investigations.

E. Not applicable/other (please comment).
132. Does the Supreme Audit Institution (SAI) maintain any communication with the public regarding its Audit Reports beyond simply making these reports publicly available?

A. Yes, in addition to publishing Audit Reports, the SAI maintains other mechanisms of communication to make the public aware of audit findings (such as maintaining an office that regularly conducts outreach activities to publicize previously released audit findings).

B. No, the SAI does not maintain any formal mechanisms of communication with the public beyond publishing Audit Reports.

C. Not applicable/other (please comment).

133. Does the Supreme Audit Institution (SAI) provide formal, detailed feedback to the public on how their inputs have been used to determine its audit program or in Audit Reports?
A. Yes, the SAI issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the SAI issues reports on the inputs it received from the public but provides only limited feedback on how these inputs have been used.

C. Yes, the SAI issues reports on the inputs it received from the public but provides no feedback on how these inputs have been used.

D. No, the SAI does not issue reports on the inputs it received from the public through public consultations.

E. Not applicable/other (please comment).

Slovenia

Score: 100

Sources: Rules of Procedure of the Court of Auditors (Article 48): http://www.rs-rs.si/rs/rs.nsf/I/K0D5397905463C1DAC125706600470DAD SAI Annual Report 2013: http://www.rs-rs.si/rs/rs.nsf/V/K57D5B28009271AD6C1257C9A002AF7FA/$file/Letno_porocilo_2013.pdf

Comments: The SAI reports about all received proposals for auditing while it does not execute all of them. Moreover, the SAI also provides for answers on direct questions from general public or institutions (for example, 120 cases in 2013; SAI Annual Report 2013; p. 37).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.