

Open Budget Survey 2017

Questionnaire

Czech Republic

January 2018

COUNTRY QUESTIONNAIRE: CZECH REPUBLIC

PBS-1: What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2017

Sources: <https://apps.odok.cz/veklep-detail?pid=KORNABEKB40> (<https://apps.odok.cz/veklep-detail?pid=KORNABEKB40>)

Comments: Researcher: Government proposal of the state budget; published 31 August 2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-2: When is the PBS made available to the public?

- a. (100) At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- b. (67) At least two months, but less than four months, in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- c. (33) Less than two months in advance of the budget year, but at least one month before the Executive's Budget Proposal is introduced in the legislature
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Answer: d.

Sources: <https://apps.odok.cz/veklep-detail?pid=KORN9YDC8YGP> (<https://apps.odok.cz/veklep-detail?pid=KORN9YDC8YGP>)

Comments: Researcher: The PBS was published on 31 August 2016. The EBP was submitted to the legislature on 29 September 2016, which is less than one month after the PBS was published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: <https://apps.odok.cz/veklep-history-version?pid=KORNADBF4231> (<https://apps.odok.cz/veklep-history-version?pid=KORNADBF4231>) It is published on the government site, the date is correct, but I would say it is closer to the answer a). Yes the Ministry of Finance issued it and it is available on the Government site as the final product. I cannot see any difference between having it on the Ministry of Finance website. I would not classify it as less transparent due to it.

Researcher response: As the government reviewer mentions, the document was published on the date specified in the response, 31 August 2016. Given the alternatives for responses in this question, the adequate response is D, which means that the document was publicly available later than required by the OBS methodology (which is at least one month before the EBP is introduced to the legislature).

PBS-3a: If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 31 August 2016

Sources: <https://apps.odok.cz/veklep-detail?pid=KORNABEKBKF40> (<https://apps.odok.cz/veklep-detail?pid=KORNABEKBKF40>) Datum vložení přílohy = date of enclosure upload

Comments: Researcher: no comments

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: <https://apps.odok.cz/veklep-history-version?pid=KORNADBF4231> (<https://apps.odok.cz/veklep-history-version?pid=KORNADBF4231>) This is the right version.

Researcher response: The links take to the same document.

PBS-3b: In the box below, please explain how you determined the date of publication of the PBS. If the document is not published at all, researchers should mark this question “n/a.”

Answer: The date is indicated on the web page = datum vložení přílohy

Sources: <https://apps.odok.cz/veklep-detail?pid=KORNABEKBKF40> (<https://apps.odok.cz/veklep-detail?pid=KORNABEKBKF40>)

Comments: Researcher: no comment

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: <https://apps.odok.cz/veklep-history-version?pid=KORNADBF4231> (<https://apps.odok.cz/veklep-history-version?pid=KORNADBF4231>) I changed the version to see the date of publication of PBS.

PBS-4: If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: <https://apps.odok.cz/veklep-detail?pid=KORNABEKBKF40> (<https://apps.odok.cz/veklep-detail?pid=KORNABEKBKF40>)

Sources: <https://apps.odok.cz/veklep-detail?pid=KORNABEKBKF40> (<https://apps.odok.cz/veklep-detail?pid=KORNABEKBKF40>)

Comments: Researcher: no comment

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: <https://apps.odok.cz/veklep-history-version?pid=KORNADBF4231> (<https://apps.odok.cz/veklep-history-version?pid=KORNADBF4231>)

PBS-5: If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: <https://apps.odok.cz/veklep-detail?pid=KORN9YDC8YGP> (<https://apps.odok.cz/veklep-detail?pid=KORN9YDC8YGP>)

Comments: Researcher: some of the files are in the xls format

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: <https://apps.odok.cz/veklep-history-verzion?pid=KORNADBF4231> (<https://apps.odok.cz/veklep-history-verzion?pid=KORNADBF4231>)

Researcher response: We agree with the reviewer and the response could be A.

IBP comment: Given that the document is published late and therefore considered not publicly available as per the OBS methodology, the response should be D (not applicable).

PBS-6a: If the PBS is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: a.

Sources: <https://apps.odok.cz/veklep-detail?pid=KORN9YDC8YGP> (<https://apps.odok.cz/veklep-detail?pid=KORN9YDC8YGP>)

Comments: Researcher: The PBS was published on 31 August 2016. The EBP was submitted to the legislature on 29 September 2016, which is less than one month after the PBS was published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: Explained before. There is a day difference.

IBP comment: Given the OBS methodology, the PBS should be made publicly available at least one month before the EBP is submitted to the legislature. To ensure cross country comparison, this timeline needs to be followed in every country assessment.

PBS-6b: If you selected option “c” or “d” in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question PBS-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Comments: Researcher: no comment

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-7: If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Návrh zákona o státním rozpočtu České republiky na rok 2017 včetně rozpočtové dokumentace

Sources: <https://apps.odok.cz/veklep-detail?pid=KORNABEKB40> (<https://apps.odok.cz/veklep-detail?pid=KORNABEKB40>)

Comments: Researcher: no comment

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: <https://apps.odok.cz/veklep-history-version?pid=KORNADBF4231> (<https://apps.odok.cz/veklep-history-version?pid=KORNADBF4231>)

PBS-8: Is there a “citizens version” of the PBS?

a. Yes

b. No

Answer: b.

Sources: n/a

Comments: Researcher: no comment

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-1a: What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2017

Sources: <http://www.psp.cz/sqw/text/tiskt.sqw?O=7&CT=921&CT1=0> (<http://www.psp.cz/sqw/text/tiskt.sqw?O=7&CT=921&CT1=0>)

Comments: Researcher: State budget proposal submitted to the Parliament.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-1b: When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 29 September 2016

Sources: <http://www.psp.cz/sqw/text/tiskt.sqw?O=7&CT=921&CT1=0> (<http://www.psp.cz/sqw/text/tiskt.sqw?O=7&CT=921&CT1=0>)

Comments: Researcher: The praxis is to publish the documents on-line at the same time as they are send to the members of parliament.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-2: When is the EBP made available to the public?

a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature

b. (67) At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature

- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

Answer: a. (100)

Sources: <http://www.psp.cz/sqw/text/tiskt.sqw?O=7&CT=921&CT1=0> (<http://www.psp.cz/sqw/text/tiskt.sqw?O=7&CT=921&CT1=0>)
Comments: Researcher: no comment

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-3a: If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer: 29 September 2016

Sources: <http://www.psp.cz/sqw/text/tiskt.sqw?O=7&CT=921&CT1=0> (<http://www.psp.cz/sqw/text/tiskt.sqw?O=7&CT=921&CT1=0>)
Comments: Researcher: The praxis is to publish the documents on-line at the same time as they are send to the members of parliament.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-3b: In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question "n/a."

Answer: The date is given at the top of the page labeled as Rozesláno poslancům = Send to the members of parliament

Sources: <http://www.psp.cz/sqw/text/tiskt.sqw?O=7&CT=921&CT1=0> (<http://www.psp.cz/sqw/text/tiskt.sqw?O=7&CT=921&CT1=0>)
Comments: Researcher: no comments

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: wrong website this one correct: <http://www.psp.cz/sqw/text/tiskt.sqw?O=7&CT=921&CT1=0> (<http://www.psp.cz/sqw/text/tiskt.sqw?O=7&CT=921&CT1=0>)

IBP comment: Link adjusted to EBP for FY 2017.

EBP-4: If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer: <http://www.psp.cz/sqw/text/tiskt.sqw?O=7&CT=921&CT1=0> (<http://www.psp.cz/sqw/text/tiskt.sqw?O=7&CT=921&CT1=0>)

Sources: <http://www.psp.cz/sqw/text/tiskt.sqw?O=7&CT=921&CT1=0> (<http://www.psp.cz/sqw/text/tiskt.sqw?O=7&CT=921&CT1=0>)
Comments: Researcher: no comments

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: <http://www.psp.cz/sqw/text/tiskt.sqw?O=7&CT=921&CT1=0> (<http://www.psp.cz/sqw/text/tiskt.sqw?O=7&CT=921&CT1=0>) correct website

IBP comment: Links adjusted to EBP for FY 2017.

EBP-5: If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: b.

Sources: <http://www.psp.cz/sqw/text/tiskt.sqw?O=7&CT=921&CT1=0> (<http://www.psp.cz/sqw/text/tiskt.sqw?O=7&CT=921&CT1=0>)

Comments: Researcher: Some of the files are in the xls format.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: <http://www.psp.cz/sqw/text/tiskt.sqw?O=7&CT=921&CT1=0> (<http://www.psp.cz/sqw/text/tiskt.sqw?O=7&CT=921&CT1=0>)

IBP comment: Link adjusted to EBP for FY 2017.

EBP-6a: If the EBP is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: <http://www.psp.cz/sqw/text/tiskt.sqw?o=7&ct=617&ct1=0> (<http://www.psp.cz/sqw/text/tiskt.sqw?o=7&ct=617&ct1=0>)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-6b: If you selected option “c” or “d” in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EBP-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Comments: Researcher: no comment

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-7: If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question “n/a.” If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

Answer: Vládní návrh zákona o státním rozpočtu ČR na rok 2017 (Government proposal of the law on the state budget 2017) Makroekonomická predikce - listopad 2016 (Macroeconomic prediction - November 2016) Fiskální výhled - listopad 2016 (Fiscal outlook - November 2016)

Sources: <http://www.psp.cz/sqw/text/tiskt.sqw?0=7&CT=921&CT1=0> (<http://www.psp.cz/sqw/text/tiskt.sqw?0=7&CT=921&CT1=0>)
<http://www.mfcr.cz/cs/verejny-sektor/makroekonomika/makroeko...> (<http://www.mfcr.cz/cs/verejny-sektor/makroekonomika/makroekonomicka-predikce/2016/makroekonomicka-predikce-listopad-2016-26616>) <http://www.mfcr.cz/cs/verejny-sektor/makroekonomika/fiskalni...>
(<http://www.mfcr.cz/cs/verejny-sektor/makroekonomika/fiskalni-vyhled/2016/fiskalni-vyhled-cr-listopad-2016-26623>)

Comments: Researcher: Next to the EBP there are included two supporting documents produced by the Ministry of Finance - Macroeconomic Prediction and Fiscal Outlook - both were published on 14 November 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-8: Is there a “citizens version” of the EBP?

a. Yes

b. No

Answer: b.

Sources: n/a

Comments: Researcher: no comment

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-1a: What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2017

Sources: <http://www.psp.cz/sqw/historie.sqw?o=7&t=921> (<http://www.psp.cz/sqw/historie.sqw?o=7&t=921>)

Comments: Researcher: no comments

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-1b: When was the EB approved (enacted) by the legislature? Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 07 December 2016

Sources: <http://www.psp.cz/sqw/historie.sqw?o=7&t=921> (<http://www.psp.cz/sqw/historie.sqw?o=7&t=921>)

Comments: Researcher: 3. čtení = the third reading when the budget is approved

Peer Reviewer

Opinion: Agree with Comments

Comments: <http://www.psp.cz/sqw/hlasy.sqw?G=64789> (<http://www.psp.cz/sqw/hlasy.sqw?G=64789>) (voting on the budget, 7. prosince 2016, 18:08 = Dec 7, 2016, 6:08pm)

Government Reviewer

Opinion: Agree

EB-2: When is the EB made available to the public?

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

Answer: a. (100)

Sources: <http://www.psp.cz/sqw/historie.sqw?o=7&t=921> (<http://www.psp.cz/sqw/historie.sqw?o=7&t=921>)

Comments: Researcher: the budget was approved on 7 December and published on 30 December 2016

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The answer depends on the definition of "has been enacted". ANswer (b) is not the only option. At <http://www.psp.cz/sqw/historie.sqw?o=7&t=921> (<http://www.psp.cz/sqw/historie.sqw?o=7&t=921>) we can see that the president of the Czech Rep. has signed the budget on Dec 20, 2016 ("Prezident zákon podepsal 20. 12. 2016.") and the document has been countersigned by the Prime minister on Dec 21, 2016. The budget has been published on Dec 30, 2016. Therefore answer (a) can also be put. It took less than 2 weeks to publish the agreed-upon version of the budget. I slightly prefer answer (a).

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The approved budget has to be signed by the president which occurred 20 December.

Researcher response: The answer has been reviewed and changed to A.

EB-3a: If the EB is published, what is the date of publication of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

Answer: 30 December 2016

Sources: <http://www.psp.cz/sqw/historie.sqw?o=7&t=921> (<http://www.psp.cz/sqw/historie.sqw?o=7&t=921>)

Comments: Researcher: Zákon vyhlášen 30. 12. 2016 ve Sbírce zákonů v částce 184 pod číslem 457/2016 Sb.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-3b: In the box below, please explain how you determined the date of publication of the EB. If the document is not published at all, researchers should mark this question “n/a.”

Answer: Zákon vyhlášen 30. 12. 2016 ve Sbírce zákonů v částce 184 pod číslem 457/2016 Sb. - The law (on state budget) was published in the legal code.

Sources: <http://www.psp.cz/sqw/historie.sqw?o=7&t=921> (<http://www.psp.cz/sqw/historie.sqw?o=7&t=921>)

Comments: Researcher: no comments

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-4: If the EB is published, what is the URL or weblink of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: <http://aplikace.mvcr.cz/sbirka-zakonu/ViewFile.aspx?type=c&i...> (<http://aplikace.mvcr.cz/sbirka-zakonu/ViewFile.aspx?type=c&i...>)

Sources: <http://aplikace.mvcr.cz/sbirka-zakonu/ViewFile.aspx?type=c&i...> (<http://aplikace.mvcr.cz/sbirka-zakonu/ViewFile.aspx?type=c&i...>)

Comments: Researcher: no comment

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-5: If the EB is published, are the numerical data contained in the EB available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: <http://aplikace.mvcr.cz/sbirka-zakonu/ViewFile.aspx?type=c&i...> (<http://aplikace.mvcr.cz/sbirka-zakonu/ViewFile.aspx?type=c&i...>)

Comments: Researcher: the file is in pdf

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-6a: If the EB is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: <http://aplikace.mvcr.cz/sbirka-zakonu/ViewFile.aspx?type=c&i...> (<http://aplikace.mvcr.cz/sbirka-zakonu/ViewFile.aspx?type=c&id=15967>)
Comments: Researcher: no comment

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-6b: If you selected option “c” or “d” in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EB-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a
Comments: Researcher: no comment

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-7: If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Zákon o státním rozpočtu na rok 2017 (Law on state budget for 2017)

Sources: <http://aplikace.mvcr.cz/sbirka-zakonu/ViewFile.aspx?type=c&i...> (<http://aplikace.mvcr.cz/sbirka-zakonu/ViewFile.aspx?type=c&id=38156>)
Comments: Researcher: no comments

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-8: Is there a “citizens version” of the EB?

- a. Yes
- b. No

Answer: a.

Sources: http://www.mfcr.cz/assets/cs/media/Informacni-letak_2016_Sta... (http://www.mfcr.cz/assets/cs/media/Informacni-letak_2016_Statni-rozpocet-v-kostce.pdf)
Comments: Researcher: no comments

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-1: What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY." If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer: FY 2016

Sources: <http://www.mfcr.cz/cs/o-ministerstvu/vzdelavani/rozpocet-v-k...> (<http://www.mfcr.cz/cs/o-ministerstvu/vzdelavani/rozpocet-v-kostce/statni-rozpocet-v-kostce-2016-25872>)

Comments: Researcher: no comments

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-2a: For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: a.

Sources: <http://www.mfcr.cz/cs/o-ministerstvu/vzdelavani/rozpocet-v-k...> (<http://www.mfcr.cz/cs/o-ministerstvu/vzdelavani/rozpocet-v-kostce/statni-rozpocet-v-kostce-2016-25872>)

Comments: Researcher: Citizens budget 2016 was published in August 2016 which is almost eight months after the publication of the enacted state budget. The OBS methodology requires that the citizens budget is published no later than three months after the budget approval. Therefore the Citizens budget 2016 (Státní rozpočet v kostce 2016) cannot be considered as published. Therefore answer E.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-2b: If you selected option "c" or "d" in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question CB-2a, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Comments: Researcher: no comment

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-3a: If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the

date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

Answer: 17 August 2016

Sources: <http://www.mfcr.cz/cs/o-ministerstvu/vzdelavani/rozpocet-v-k...> (<http://www.mfcr.cz/cs/o-ministerstvu/vzdelavani/rozpocet-v-kostce/statni-rozpocet-v-kostce-2016-25872>)

Comments: Researcher: no comment

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-3b: In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question "n/a."

Answer: On the top of the page is shown Vydáno 17. 8. 2016 10:00 = published on 17/8/2016

Sources: <http://www.mfcr.cz/cs/o-ministerstvu/vzdelavani/rozpocet-v-k...> (<http://www.mfcr.cz/cs/o-ministerstvu/vzdelavani/rozpocet-v-kostce/statni-rozpocet-v-kostce-2016-25872>)

Comments: Researcher: no comment

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-4: If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

Answer: http://www.mfcr.cz/assets/cs/media/Informacni-letak_2016_Sta... (http://www.mfcr.cz/assets/cs/media/Informacni-letak_2016_Statni-rozpocet-v-kostce.pdf)

Sources: http://www.mfcr.cz/assets/cs/media/Informacni-letak_2016_Sta... (http://www.mfcr.cz/assets/cs/media/Informacni-letak_2016_Statni-rozpocet-v-kostce.pdf)

Comments: Researcher: no comment

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-5: If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question "n/a." If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

Answer: Státní rozpočet v kostce - 2016

Sources: <http://www.mfcr.cz/cs/o-ministerstvu/vzdelavani/rozpocet-v-kostce/statni-rozpocet-v-kostce-2016-25872>

Comments: Researcher: no comments

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-6: If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

Answer: The citizens budget corresponds to the Enacted budget 2016.

Sources: http://www.mfcr.cz/assets/cs/media/Informacni-letak_2016_Statni-rozpocet-v-kostce.pdf

Comments: Researcher: In the introduction is indicated that the document wants to inform citizens about the state budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-1: What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2016

Sources: Monthly revenue and expenditure overview. <http://www.mfcr.cz/cs/aktualne/tiskove-zpravy/2016/prebytek-...>
(<http://www.mfcr.cz/cs/aktualne/tiskove-zpravy/2016/prebytek-rozpocet-na-konci-srpna-25989>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-2: When are the IYRs made available to the public?

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

Answer: a. (100)

Sources: Monthly overview [http://www.mfcr.cz/cs/aktualne/tiskove-zpravy/2016/prebytek-rozpocet-na-konci-srpna-25989](http://www.mfcr.cz/cs/aktualne/tiskove-zpravy/2016/prebytek-...) Quarterly overview <http://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-...>
(<http://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocet/2016/ctvrletni-informace-o-pokladnim-plneni-24911>)

Peer Reviewer

Opinion: Agree

Government Reviewer**Opinion:** Agree

IYRs-3a: If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: January 1.2.2016 February 1.3.2016 March 1.4.2016 April 2.5.2016 May 1.6.2016 June 1.7.2016 July 1.8.2016 August 1.9.2016 Září

Sources: <http://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-...> (<http://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2016/mesicni-pokladni-plneni-2016-23847>) Monthly overview is published the first working day of the following month.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree

IYRs-3b: In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question "n/a."

Answer: There is usually a press conference the first working day after the end of month and the monthly overview has form of a press release with exactly given date of publication.

Sources: <http://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-...> (<http://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2016/mesicni-pokladni-plneni-2016-23847>)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree

IYRs-4: If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

Answer: Quarterly report: <http://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-...> (<http://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2016/ctvrtletni-informace-o-pokladnim-plneni-26701>) Monthly reports: <http://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-...> (<http://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2016/mesicni-pokladni-plneni-2016-23847>)

Sources: Monthly review IIIQ2016 report

Comments: Researcher: <http://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-...> (<http://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2015/vlada-zprava-plneni-sr-1-pol2015-23024>)

Peer Reviewer**Opinion:** Disagree

Suggested answer: the most recent In-Year Report (as of January 2017) 3Q/2016: <http://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-...> (<http://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2016/ctvrtletni-informace-o-pokladnim-plneni-26701>) December 2016: <http://www.mfcr.cz/cs/aktualne/tiskove-zpravy/2017/stat-v-ro-...> (<http://www.mfcr.cz/cs/aktualne/tiskove-zpravy/2017/stat-v-roce-2016-hospodaril-s-rekordnim-27109>)

Comments: The question asks for the most recent In-Year Report (I do answer the question as of January 2017) 3Q/2016: <http://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-...> (<http://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2016/ctvrtletni-informace-o-pokladnim-plneni-26701>) December 2016: <http://www.mfcr.cz/cs/aktualne/tiskove-zpravy/2017/stat-v-ro...> (<http://www.mfcr.cz/cs/aktualne/tiskove-zpravy/2017/stat-v-roce-2016-hospodaril-s-rekordnim-27109>)

Government Reviewer

Opinion: Agree

Researcher response: We take note of the reviewer comments. The adequate IYR to cite here is the Q3 report, which is available in <http://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-...> (<http://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2016/ctvrtletni-informace-o-pokladnim-plneni-26701>)

IYRs-5: If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: a.

Sources: <http://www.mfcr.cz/cs/aktualne/tiskove-zpravy/2016/prebytek-...> (<http://www.mfcr.cz/cs/aktualne/tiskove-zpravy/2016/prebytek-rozpocetu-na-konci-zari-82-mld-26227>) There is an xls. file in the middle of the report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-6a: If the IYRs are not publicly available, are they still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: All IYRs are available online.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-6b: If you selected option “c” or “d” in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question IYRs-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-7: If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question “n/a.” Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer: Quarterly Information on the Budget Execution in the 1st quarter 2016. Monthly Treasury Report

Sources: <http://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-...> (<http://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2016/ctvrtletni-informace-o-pokladnim-plneni-24911>)

Peer Reviewer

Opinion: Disagree

Suggested answer: Quarterly Information on the Budget Execution in the 3rd quarter example of an older one Quarterly Information on the Budget Execution in the 1st quarter

Comments: The question asks for the most recent In-Year Report (question answered as of January 2017) It is the one for the 3Q/2016, with the title Quarterly Information on the Budget Execution in the 3rd quarter available at <http://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-...> (<http://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2016/ctvrtletni-informace-o-pokladnim-plneni-26701>) An older one is Quarterly Information on the Budget Execution in the 1st quarter, at the the link suggested by the researcher

Government Reviewer

Opinion: Agree

Researcher response: We take note of the reviewer's comment. As the questionnaire was completed towards the end of 2016, the available information is the one recorded in the response.

IYRs-8: Is there a “citizens version” of the IYRs?

- a. Yes
- b. No

Answer: b.

Sources: <http://www.mfcr.cz/cs/aktualne/tiskove-zpravy/2016/pokladni-...> (<http://www.mfcr.cz/cs/aktualne/tiskove-zpravy/2016/pokladni-plneni-leden-listopad-26759>) There is a press release explaining monthly data.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-1: What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2016

Sources: Budgetary Rules (218/2000 Coll), paragraph 20 stipulates the obligation to present a mid-year report that the House of Deputies shall accept <https://portal.gov.cz/app/zakony/zakonPar.jsp?idBiblio=49515...> (<https://portal.gov.cz/app/zakony/zakonPar.jsp?idBiblio=49515&nr=218~2F2000&rpp=15#local-content>) <http://www.psp.cz/sqw/historie.sqw?o=7&t=942> (<http://www.psp.cz/sqw/historie.sqw?o=7&t=942>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-2: When is the MYR made available to the public?

- a. (100) Six weeks or less after the midpoint
- b. (67) Nine weeks or less, but more than six weeks, after the midpoint
- c. (33) More than nine weeks, but less than three months, after the midpoint
- d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

Answer: d.

Sources: <http://www.psp.cz/sqw/historie.sqw?o=7&t=942> (<http://www.psp.cz/sqw/historie.sqw?o=7&t=942>) On 25th October 2016
Comments: Researcher: 25 October is more than 3 months after the end of the first half of the fiscal year (30 June)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-3a: If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: The date of publication: 25th October 2016 (website of the House of Deputies).

Sources: <http://www.psp.cz/sqw/historie.sqw?o=7&t=942> (<http://www.psp.cz/sqw/historie.sqw?o=7&t=942>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-3b: In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question "n/a."

Answer: The date when the report is distributed to all deputies is also the date of publication.

Sources: <http://www.psp.cz/sqw/historie.sqw?o=7&t=942> (<http://www.psp.cz/sqw/historie.sqw?o=7&t=942>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-4: If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: <http://www.psp.cz/sqw/historie.sqw?o=7&t=942> (<http://www.psp.cz/sqw/historie.sqw?o=7&t=942>)

Sources: See Budgetary Rules section 20.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-5: If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: <http://www.psp.cz/sqw/historie.sqw?o=7&t=942> (<http://www.psp.cz/sqw/historie.sqw?o=7&t=942>) only .pdf version.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-6a: If the MYR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: a.

Sources: <http://www.psp.cz/sqw/text/orig2.sqw?idd=116495> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116495>)

Peer Reviewer

Opinion: Agree with Comments

Comments: The link you mention, <http://www.psp.cz/sqw/text/tiskt.sqw?o=7&ct=644&ct1=0#priloh...> (<http://www.psp.cz/sqw/text/tiskt.sqw?o=7&ct=644&ct1=0#prilohy>) refers to the year 2015. For the year 2016 it is comparatively harder to locate the MYR than in previous years, it is available at <http://www.psp.cz/sqw/text/orig2.sqw?idd=116495> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116495>) where one gets from <http://www.psp.cz/sqw/historie.sqw?o=7&t=942> (<http://www.psp.cz/sqw/historie.sqw?o=7&t=942>)

Government Reviewer

Opinion: Agree

IBP comment: Link adjusted to MYR for FY 2016.

MYR-6b: If you selected option “c” or “d” in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question MYR-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-7: If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Zpráva o plnění státního rozpočtu ČR za 1. pololetí 2016 "Report of State Budget execution after the 1st mid-year 2016"

Sources: <http://www.psp.cz/sqw/historie.sqw?o=7&t=942> (<http://www.psp.cz/sqw/historie.sqw?o=7&t=942>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-8: Is there a “citizens version” of the MYR?

a. Yes

b. No

Answer: b.

Sources: The report is mainly for "professional" use.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-1: What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2015

Sources: <http://www.psp.cz/sqw/historie.sqw?o=7&t=800> (<http://www.psp.cz/sqw/historie.sqw?o=7&t=800>) There is the link of the House of Deputies because the End-year budget has not been approved yet. After the acceptance it will be published on the MoF website. <http://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-...> (<http://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu>)

Peer Reviewer

Opinion: Agree with Comments

Comments: The document has already been published at the MoF site: <http://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-...> (<http://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2015/statni-zaverecny-ucet-za-rok-2015-26636>)

Government Reviewer

Opinion: Agree with Comments

Comments: <http://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-...> (<http://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2015/statni-zaverecny-ucet-za-rok-2015-26636>)

IBP comment: The YER link cited by the peer and government reviewers was posted on 4 April 2017, which is after the OBS 2017 cut off date of 31 December 2016.

YER-2: When is the YER made available to the public?

a. (100) Six months or less after the end of the budget year

b. (67) Nine months or less, but more than six months, after the end of the budget year

c. (33) More than nine months, but within 12 months, after the end of the budget year

d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

Answer: a. (100)

Sources: Based on the Budgetary Rules the Year-End Report shall be submitted to the House of Deputies within 4 months. When distributed to deputies it is published. Here the date of publication is 29th April 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-3a: If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 29 April 2016.

Sources: The report is accessible firstly on the House of Deputies website.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-3b: In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question "n/a."

Answer: This is the date of distribution to deputies (29th April 2016)

Sources: <http://www.psp.cz/sqw/text/tiskt.sqw?o=7&ct=800&ct1=0> (<http://www.psp.cz/sqw/text/tiskt.sqw?o=7&ct=800&ct1=0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-4: If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: <http://www.psp.cz/sqw/historie.sqw?o=7&t=800> (<http://www.psp.cz/sqw/historie.sqw?o=7&t=800>)

Sources: <http://www.zakonyprolidi.cz/cs/2000-218?text=z%C3%A1v%C4%9Br...> (<http://www.zakonyprolidi.cz/cs/2000-218?text=z%C3%A1v%C4%9Br#cast1>) Based on the Budgetary Rules, No. 218/2000 section 30 the Year End Report shall be presented before 30th April.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-5: If the YER is published, are the numerical data contained in the YER available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: a.

Sources: <http://www.psp.cz/sqw/text/tiskt.sqw?o=7&ct=800&ct1=0> (<http://www.psp.cz/sqw/text/tiskt.sqw?o=7&ct=800&ct1=0>) Necessary data are available also as .xls files.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-6a: If the YER is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: Document is publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-6b: If you selected option “c” or “d” in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question YER-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-7: If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Státní závěrečný účet ČR za rok 2015 - State Year End Account of the Czech Republic in 2015.

Sources: <http://www.psp.cz/sqw/text/tiskt.sqw?o=7&ct=800&ct1=0> (<http://www.psp.cz/sqw/text/tiskt.sqw?o=7&ct=800&ct1=0>) Here is the poposal waiting for the discussion int the House fo Deputies.

Peer Reviewer

Opinion: Agree with Comments

Comments: The final version is available at <http://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-...> (<http://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2015/statni-zaverecny-ucet-za-rok-2015-26636>)

Government Reviewer

Opinion: Agree with Comments

Comments: <http://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-...> (<http://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu/2015/statni-zaverecny-ucet-za-rok-2015-26636>) YER was taken into account by the House of Deputies by the Resolution on 14 the March 2017

IBP comment: The YER link cited by the peer and government reviewers was posted after the OBS 2017 cut off date of 31 December 2016.

YER-8: Is there a “citizens version” of the YER?

a. Yes

b. No

Answer: b.

Sources: No "simple" version exists.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-1: What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2015

Sources: <https://www.nku.cz/cz/publikace-a-dokumenty/stanoviska-nku-k-...> (<https://www.nku.cz/cz/publikace-a-dokumenty/stanoviska-nku-ke-statnimu-rozpocetu/stanovisko-nku-k-navrhu-statniho-zaverecneho-uctu-cr-za-rok-2015-id6023/>)

Comments: Researcher: no comments

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-2: When is the AR made available to the public?

a. (100) Six months or less after the end of the budget year

b. (67) 12 months or less, but more than six months, after the end of the budget year

c. (33) More than 12 months, but within 18 months, after the end of the budget year

d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

Answer: b. (67)

Sources: <https://www.nku.cz/cz/publikace-a-dokumenty/stanoviska-nku-k-...> (<https://www.nku.cz/cz/publikace-a-dokumenty/stanoviska-nku-ke-statnimu-rozpocetu/stanovisko-nku-k-navrhu-statniho-zaverecneho-uctu-cr-za-rok-2015-id6023/>)

Comments: Researcher: On SAI website it was published on 12th September 2016, on House of Deputies website on the 26 th August 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-3a: If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 12 September 2016

Sources: <https://www.nku.cz/cz/publikace-a-dokumenty/stanoviska-nku-k...> (<https://www.nku.cz/cz/publikace-a-dokumenty/stanoviska-nku-ke-statnimu-rozpoctu/stanovisko-nku-k-navrhu-statniho-zaverecneho-uctu-cr-za-rok-2015-id6023/>)

Comments: Researcher: no comment

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-3b: In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question "n/a."

Answer: Using "properties" in the PDF.

Sources: <https://www.nku.cz/cz/publikace-a-dokumenty/stanoviska-nku-k...> (<https://www.nku.cz/cz/publikace-a-dokumenty/stanoviska-nku-ke-statnimu-rozpoctu/stanovisko-nku-k-navrhu-statniho-zaverecneho-uctu-cr-za-rok-2015-id6023/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-4: If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: <https://www.nku.cz/cz/publikace-a-dokumenty/stanoviska-nku-k...> (<https://www.nku.cz/cz/publikace-a-dokumenty/stanoviska-nku-ke-statnimu-rozpoctu/stanovisko-nku-k-navrhu-statniho-zaverecneho-uctu-cr-za-rok-2015-id6023/>)

Sources: <https://www.nku.cz/cz/publikace-a-dokumenty/vyrocní-zprava/> (<https://www.nku.cz/cz/publikace-a-dokumenty/vyrocní-zprava/>) Some important points are mentioned also in the annual report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-5: If the AR is published, are the numerical data contained in the AR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No

d. Not applicable

Answer: c.

Sources: <http://www.psp.cz/sqw/text/tiskt.sqw?O=7&CT=800&CT1=2> (<http://www.psp.cz/sqw/text/tiskt.sqw?O=7&CT=800&CT1=2>)

Comments: Researcher: The report is available only as .doc and .pdf formats.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-6a: If the AR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-6b: If you selected option “c” or “d” in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question AR-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-7: If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Stanovisko NKÚ k návrhu státního závěrečného účtu ČR za rok 2015

Sources: <http://www.psp.cz/sqw/text/tiskt.sqw?O=7&CT=800&CT1=2> (<http://www.psp.cz/sqw/text/tiskt.sqw?O=7&CT=800&CT1=2>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-8: Is there a “citizens version” of the AR?

- a. Yes
- b. No

Answer: b.

Sources: n/a

Comments: Researcher: no comment

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1a: Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

- a. Yes
- b. No

Answer: a.

Sources: <http://monitor.statnipokladna.cz/2016/> (<http://monitor.statnipokladna.cz/2016/>)

Comments: Researcher: This is a web portal run by the Ministry of Finance which provides financial information on all public budgets and public organizations. Many of the agencies supply their own financial information such as list of paid invoices.

Peer Reviewer

Opinion: Agree with Comments

Comments: <http://monitor.statnipokladna.cz/2016/> (<http://monitor.statnipokladna.cz/2016/>) is the best source. It may be useful (but not required) to add the MoF site with the reports on the state budget <http://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-...> (<http://www.mfcr.cz/cs/verejny-sektor/statni-rozpocet/plneni-statniho-rozpocetu>)

Government Reviewer

Opinion: Agree

GQ-1b: On these websites/portals, can revenue and expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

- a. Yes
- b. No

Answer: a.

Sources: <http://monitor.statnipokladna.cz/2016/analyza-info/> (<http://monitor.statnipokladna.cz/2016/analyza-info/>)

Comments: Researcher: The portal allows to download quarterly data based on the user query.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1c: On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

- a. Yes

b. No

Answer: a.

Sources: <http://monitor.statnipokladna.cz/2016/analyza-info/> (<http://monitor.statnipokladna.cz/2016/analyza-info/>)

Comments: Researcher: All the data use a uniform budget classification with well defined rules for consolidation, thus different queries are possible without problems of duplicate operations.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1d: On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

a. Yes

b. No

Answer: a.

Sources: <http://monitor.statnipokladna.cz/2016/> (<http://monitor.statnipokladna.cz/2016/>)

Comments: Researcher: There are available some bar and pie charts. But there are no possibilities of custom visualizations.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-2: Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

a. Yes

b. No

Answer: a.

Sources: Zákon o rozpočtových pravidlech č. 128/2000 (Law on budgetary rules) <http://www.zakonyprolidi.cz/cs/2000-218>

(<http://www.zakonyprolidi.cz/cs/2000-218>) There are some requirements regarding transparency: - specific provision about transparency regarding subsidies §18 - in-year reports have to be published on Internet § 20 as well as the year-end report § 29 None regarding participation Zákon o finanční kontrole ve veřejné správě č. 320/2001 (Law on financial control in the public administration) <http://www.zakonyprolidi.cz/cs/2001-320> (<http://www.zakonyprolidi.cz/cs/2001-320>) + related decree Vyhláška č. 416/2004 Sb. Zákon o svobodném přístupu k informacím č. 106/1999 (Freedom of information act)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-3: Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

a. Yes

b. No

Answer: a.

Sources: Zákon o svobodném přístupu k informacím č. 106/1999 <http://www.zakonyprolidi.cz/cs/1999-106> (<http://www.zakonyprolidi.cz/cs/1999-106>) (Freedom of information act) Vyhláška, kterou se stanoví struktura informací zveřejňovaných o povinném subjektu způsobem umožňujícím dálkový přístup č. 442/2006 Sb. <https://www.zakonyprolidi.cz/cs/2006-442> (<https://www.zakonyprolidi.cz/cs/2006-442>)

Comments: Researcher: The decree accompanying the Freedom of information act requires that budget and year-end reports of all public entities are published on Internet - enclosure 1, line 8.2

Peer Reviewer

Opinion: Agree with Comments

Comments: To make the locatio of the document easier, I suggest to put the following hyperlink: <https://www.zakonyprolidi.cz/cs/2006-442#p4> (<https://www.zakonyprolidi.cz/cs/2006-442#p4>) Specifically, the wording in the Czech language is "8.2 Rozpočet Údaje o rozpočtu povinného subjektu v aktuálním a uplynulém roce a obsah účetních výkazů povinného subjektu za uplynulý rok. Uvádí se schválený rozpočet i jeho pozdější úpravy. Uvádí se jako textová informace nebo hypertextovým odkazem na internetové stránky nebo na veřejný informační systém s uvedenými informacemi."

Government Reviewer

Opinion: Agree

1: 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. (100) Yes, administrative units accounting for all expenditures are presented.
- b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by administrative unit.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Executive budget proposal 2017 available at <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>) p. 7, Enclosure 3 or in more detail p. 246-254 (Table 3)

Comments: Researcher: The table lists expenditure for all administrative units, the second table provides more detailed information of the expenditure in each of the administrative units.

Peer Reviewer

Opinion: Agree with Comments

Comments: pp. 7-8 of the electronic document (Enclosure ("priloha") 2 and 3) or in more detail pp. 246-254 of the electronic document (Table 3)

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, expenditures are presented by functional classification.
- b. (0) No, expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Executive budget proposal 2017 available at <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>) p. 105, Table 6 - brief version p. 202-206 (Table 2) - detailed version

Comments: Researcher: The tables list expenditure according to functional classification in different level of detail.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

3: 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. (100) Yes, the functional classification is compatible with international standards.
- b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Executive budget proposal 2017 available at <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>) p. 202-206 (Table 2) - detailed version

Comments: Researcher: Functional classification is regulated by a domestic classification standard. Comparison of the standard shows that the individual categories are identical as in the COFOG, although the numbering is different

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, expenditures are presented by economic classification.
- b. (0) No, expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Executive budget proposal 2017 available at <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>) p. 198-201 (Table1, p. 4-7)

Comments: Researcher: The table lists all the expenditures classified according to the economic classification.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

5: 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. (100) Yes, the economic classification is compatible with international standards.
- b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Executive budget proposal 2017 available at <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>) p. 198-201 (Table1, p. 4-7)

Comments: Researcher: Economic classification is regulated by a domestic classification standard. Comparison of the standard shows that the individual categories are identical as in the GFS although the numbering is different

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

6: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

- a. (100) Yes, programs accounting for all expenditures are presented.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Executive budget proposal 2017 available at <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>) p. 9-62

Comments: Researcher: p. 9-62 - show individual programs for all the administrative units

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

7: 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. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Střednědobý výhled státního rozpočtu České republiky na léta 2018 a 2019 = Multiannual outlook of the state budget for 2018 and 2019 table 3 - <https://apps.odok.cz/attachment/-/down/KORNAE7H2Y1B> (<https://apps.odok.cz/attachment/-/down/KORNAE7H2Y1B>) table 12 - <https://apps.odok.cz/attachment/-/down/KORNAE7H2ZKV> (<https://apps.odok.cz/attachment/-/down/KORNAE7H2ZKV>)

Comments: Researcher: table 3 shows the expenditure estimates for the individual administrative units table 12 shows some more information about the individual administrative units and programs Multi-year expenditure estimates are only presented by one expenditure classification - administrative. Functional and economic classification are not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

8: 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. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.
- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Střednědobý výhled státního rozpočtu České republiky na léta 2018 a 2019 = Multiannual outlook of the state budget for 2018 and 2019 table 12 - <https://apps.odok.cz/attachment/-/down/KORNAE7H2ZKV> (<https://apps.odok.cz/attachment/-/down/KORNAE7H2ZKV>)

Comments: Researcher: table 12 shows some more information about the individual administrative units and programs Unlike to 2014 this document is not a part of the Executive budget proposal file, however the document is publicly available since 30 June 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

9: 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. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Executive budget proposal 2017 available at <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>) p. 195-197, table 1

Comments: Researcher: Table 1 lists all the revenue sources, including tax revenues

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

10: 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. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Executive budget proposal 2017 available at <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>) p. 195-197, table 1

Comments: Researcher: Table 1 lists all the revenue sources, including non-tax revenues

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

11: 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. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Střednědobý výhled státního rozpočtu České republiky na léta 2018 a 2019 = Multiannual outlook of the state budget for 2018 and 2019 table 2 - <https://apps.odok.cz/attachment/-/down/KORNAE7H2Y1B> (<https://apps.odok.cz/attachment/-/down/KORNAE7H2Y1B>)

Comments: Researcher: Table 2 presents revenue estimates according to the administrative classification but not according to the revenue sources.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: <https://apps.odok.cz/veklep-detail?pid=KORNAE7EA2K1> (<https://apps.odok.cz/veklep-detail?pid=KORNAE7EA2K1>) p 27-44

Researcher response: The government reviewer is correct, the revenue categories are shown on page 29 in the word document. The answer should be A.

12: 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. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Střednědobý výhled státního rozpočtu České republiky na léta 2018 a 2019 = Multiannual outlook of the state budget for 2018 and 2019 table 3 - <https://apps.odok.cz/attachment/-/down/KORNAE7H2Y1B> (<https://apps.odok.cz/attachment/-/down/KORNAE7H2Y1B>)

Comments: Researcher: Table 2 presents revenue estimates according to the administrative classification but not according to the revenue sources.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: <https://apps.odok.cz/veklep-detail?pid=KORNAE7EA2K1> (<https://apps.odok.cz/veklep-detail?pid=KORNAE7EA2K1>). If "resources" is ment different types of taxes etc. it is there. 29-35

Researcher response: Similar to the previous question, the reviewer is correct - individual sources of revenue are shown on pages 29 -35 but for non-tax revenue not detailed enough and a response B seems to be more appropriate.

IBP comment: The response has been changed from D to B.

13: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Executive budget proposal 2017 available at <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>) p. 174, table 32 and text on the page marked 79

Comments: Researcher: in Table 32 there is the expected amount of state debt at the end of the year 1720,4 bil. CZK In the first paragraph is indicated that the expected new debt is 60 bil. CZ which equals the expected state budget deficit in the last paragraph the expected interest payments are indicated (45.9 bil. CZK)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

14: 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. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Executive budget proposal 2017 available at <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>) p. 174, table 32 and text on the page marked 79

Comments: Researcher: The chapter dealing with the government debt deals with the volume of the debt and its past development and prediction, deficit financing, division of the debt on internal and external, interest payments both total and for different debt instruments, other debt related expenditures and revenues are listed and the expected repayment of debt in 2017 is presented. However other information such as interest rates that apply to the different instruments, length of maturity of the various instruments, currency in which debts are denominated are not present in the documents evaluated for the purposes of this questionnaire. Detailed information on public debt which include all the above mentioned issues are presented and updated regularly at <http://www.mfcr.cz/cs/verejny-sektor/rizeni-statniho-dluhu/d...> (<http://www.mfcr.cz/cs/verejny-sektor/rizeni-statniho-dluhu/dluhova-statistika>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

15: 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. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Executive budget proposal 2017 available at <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>) p. 75-94 - Makroekonomická predikce

Comments: Researcher: p. 76, Table 1 shows the major macroeconomic indicators nominal GDP level - Table 1, chapter 3.1, p. 85-87 inflation rate - Table 1, chapter 3.2. p- 87-88 real GDP growth - Table 1, chapter 3.1, p. 85-87 interest rates - Table 1, p. 76

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

16: 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. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Executive budget proposal 2017 available at <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>) p. 75-94 - Makroekonomická predikce

Comments: Researcher: There is only one scenario present.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

17: 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. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Executive budget proposal 2017 available at <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>) p. 120-179, chapter 4

Comments: Researcher: This section of the documentation describes in great detail the budget expenditures. In some cases there is information about budgetary impacts of new policies (laws). It is not done very systematically but, if read carefully, information about major issues can be found, e.g.: p. 134 - impact of indexing of pensions p. 137-138 - impact of legislative changes on personal expenditures

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

18: 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. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Executive budget proposal 2017 available at <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>) p. 106-119

Comments: Researcher: This section of the documentation describes in great detail the budget expenditures. In some cases there is information about budgetary impacts of new policies (laws) - in case of every tax there is described the reason behind the expected change e.g. p. 108 - impact of changes in the tax sharing formulae p. 109 - impact of increase of the tax rate of sales tax on tobacco p. 110 - impact of electronic records of sales

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: p.106-119. There is new legislation mentioned if it influenced revenues.

Researcher response: The response has been reviewed and changed from B to A.

19: 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. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Executive budget proposal 2017 available at <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>) p. 195-208 tables 1, 2 and 4

Comments: Researcher: each of the tables deal with one of the classification types and show data since 2013

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

20: 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. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Executive budget proposal 2017 available at <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>) p. 255-263, table 4 p. 281-297, table 6

Comments: Researcher: Table 4 shows administrative and economic classification for 2016 Table 6 shows administrative and functional classification for 2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

21: 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. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Executive budget proposal 2017 available at <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>)

Comments: Researcher: All of the tables contain the estimates from the approved 2016 budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

22: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Executive budget proposal 2017 available at <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>) p. 195-208 tables 1, 2 and 4

Comments: Researcher: each of the tables deal with one of the classification types and show data since 2013

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

23: 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. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Executive budget proposal 2017 available at <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>) p. 181-184, Enclosure 1 - Mandatory spending

Comments: Researcher: It is possible to find some information, but it is very fragmented. e.g. Enclosure 1, page 181-184, shows social policy programs

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

24: 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. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Executive budget proposal 2017 available at <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>)

Comments: Researcher: e.g. Table 4, p. 104 shows actual outcomes for 2015 All figures regarding 2015 are actual outcomes.

Peer Reviewer

Opinion: Agree with Comments

Comments: e.g. Table 5 on the page 104 show actual outcomes for the year 2015 (NOT Table 4)

Government Reviewer

Opinion: Agree

25: 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. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Executive budget proposal 2017 available at <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>) p. 195-197, Table 1

Comments: Researcher: The table shows all the revenue sources since 2013

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

26: 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. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Executive budget proposal 2017 available at <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>) p. 195-197, Table 1

Comments: Researcher: The table shows all the revenue sources since 2013

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

27: 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. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Executive budget proposal 2017 available at <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>) e.g., p. 195-197, Table 1

Comments: Researcher: Only the original estimates for 2016 are shown.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: forecast actual 2016 p108 table 9 taxes , p 113 table 10 Social Security Contribution

Researcher response: Based on the government 's comment and analyzing the suggested pages, the response has been changed from B to A.

28: 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. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Executive budget proposal 2017 available at <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>) p. 195-197, Table 1

Comments: Researcher: The table shows all the revenue sources since 2013

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

29: 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. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) 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. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Executive budget proposal 2017 available at <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>) p. 195-197, Table 1

Comments: Researcher: The table shows all the revenue sources since 2013

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

30: 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. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Executive budget proposal 2017 available at <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>) p. 195-197, Table 1

Comments: Researcher: All the data for 2015 show the actual outcomes.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

31: 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. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Executive budget proposal 2017 available at <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>) p. 174, table 32 and text on the page marked 79

Comments: Researcher: total debt outstanding at the end of BY-1 - Table 32 shows the expected debt at 2016 and real volume for the previous years other core information regarding 2016 is not present

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

32: 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. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Executive budget proposal 2017 available at <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>) p. 174, table 32

Comments: Researcher: Table 32 shows actual outcome for 2015.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

33: 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. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Executive budget proposal 2017 available at <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>) p. 749-767

Comments: Researcher: For each state fund there is defined its purpose and a table summarizes the revenue, expenditure and financing

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

34: 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. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Executive budget proposal 2017 available at <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>) p. 736-747

Comments: Researcher: Tab. 3-4 shows data for 2017 for the individual public budgets tab 5 and 6 show revenue and expenditure of consolidated budgets for 2013-2017

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

35: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Executive budget proposal 2017 available at <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>)

Comments: Researcher: Part G, page 706 deals with financing of local governments - chapter 3, pages 721-28, deals in detail with transfers from state budget to local governments, divided according to the type of local government, it presents sufficient details

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

36: 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. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) 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).

Answer: d.

Sources: Executive budget proposal 2017 available at <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>)

Comments: Researcher: such displays are not available

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

37: 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. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Executive budget proposal 2017 available at <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>)

Comments: Researcher: All transfers are covered in the budget, however the applied classification does not allow to identify easily transfers to public corporations. chapter 4.9 (page 164-169) deals with transfer to entrepreneurs and some of these entrepreneurs are public corporations.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

38: 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. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Executive budget proposal 2017 available at <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>)

Comments: Researcher: Chapter 4.11, page 168-171 deals with state guarantees. Other types of quasi fiscal activities are not included.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

39: 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. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Executive budget proposal 2017 available at <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>)

Comments: Researcher: Part F, pages 700-705 Report on expected development of state financial assets and liabilities contains both a table with the structure and value of states assets together with their estimated value as well as narrative about its expected development

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

40: 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. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Executive budget proposal 2017 available at <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>)

Comments: Researcher: such information is not present

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

Answer: e.

Sources: State final account 2015 available at <http://www.psp.cz/sqw/text/orig2.sqw?idd=126424> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=126424>)

Comments: Researcher: part C - III pages 99-188 discusses the development of budget expenditure p. 103, table 40 shows that the differences between the approved state budget and real execution is very small, i.e. in case of total expenditures executed/ budgeted expenditures amounted to 97.6%, in case of social transfers 98.6% and in case of capital expenditures 107.7 % in 2015. These results are very similar to other years.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

42: 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. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Executive budget proposal 2017 available at <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>)

Comments: Researcher: Chapter 4.11, page 168-171 deals with state guarantees - it presents detailed narrative of the core elements table 20, p 227-228 presents a list of issued state guarantees

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

43: 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. (100) 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. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Executive budget proposal 2017 available at <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>)

Comments: Researcher: such information is not present

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>) guarantees p. 227 228

Researcher response: Based on the government's comment, the response has been changed from D to C.

44: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

- a. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Executive budget proposal 2017 available at <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>)

Comments: Researcher: Part B, chapter 3.3.3 - Received transfers (page 116-118) discusses the transfers received from the EU and the EEA-Norway-Switzerland program. Table 7, page 2111 and table 8, page 212-213 list all the programs (column 4) and the amount covered by the donors (column 6)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

45: 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. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Executive budget proposal 2017 available at <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>)

Comments: Researcher: Such an information is not present in the executive budget proposal. However Ministry of finance presented a Report on tax expenditures in the Czech Republic between 2011 and 2015: http://www.mfcr.cz/assets/cs/media/Dane_Zprava_2014_o-danovy... (http://www.mfcr.cz/assets/cs/media/Dane_Zprava_2014_o-danovych-ulevach-v-Ceske-republice-za-roky-2011-2015.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

46: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

Answer: e.

Sources: Executive budget proposal 2017 available at <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>)

Comments: Researcher: There are no earmarked revenues in the state budget itself. In the whole public budget system there are earmarked revenues and they are well described in the parts G and H (Local government budgets and Public budgets), pages 706-768

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: <http://www.psp.cz/sqw/text/orig2.sqw?idd=11617> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=11617>) there is stipulated that revenues from special privatization fund (dividends from state enterprises mainly CEZ) must be used in deficit of pension system.

Researcher response: We still do not consider the privatization fund revenue as earmarked because other items (like ecologic damages) can be financed via the fund.

47: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: c. (33)

Sources: Executive budget proposal 2017 available at <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>) page 99, 1,2 Major priorities for the 2017 state budget

Comments: Researcher: There is a list of priorities, however the links of the budget and these priorities are not reported systematically - in chapter 4, p. 120-179, there are discussed individual expenditures and sometime there is indication of the priority and estimate of its impact on the budget. But it is not done in a systematic way, thus it is not possible to say - the total budetary impact of the listed priorities is XYZ bil. CZK.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

48: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: c. (33)

Sources: Executive budget proposal 2017 available at <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>)

Comments: Researcher: The executive budget proposal does not deal with the period after 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: <https://apps.odok.cz/veklep-detail?pid=KORNAE7EA2K1> (<https://apps.odok.cz/veklep-detail?pid=KORNAE7EA2K1>) p36-48 there is commented financial information how much money we plan to spend on mandatory expenditures state employees salaries, research development and innovation, EU programmes etc. in two-year outlook Still there is no output, goal, generally speaking non financial information included except for headcounts (number of employees) May be not all goals but the usually monitored ones.

Researcher response: Some information, although limited, is presented. So a response C can apply.

IBP comment: The response has been changed from D to C.

49: 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. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Executive budget proposal 2017 available at <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>)

Comments: Researcher: Tables 10 - 17, pages216-224 deal with the number of employees in different types of public organizations, i.e., the is available a number of employees per agency, but no more detail is presented.

Peer Reviewer

Opinion: Agree with Comments

Comments: I can see two types of definitions of the term "nonfinancial inputs". One including the number of employees, the other one not. Thus the answer (d) would also be possible. Personally, I slightly prefer option (c), the same as the researchers.

Government Reviewer

Opinion: Agree with Comments

Comments: and also comments on EU programmes spending goals (what key projects should be financed)

IBP comment: To ensure cross country comparison, answer C can be selected.

50: 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. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Executive budget proposal 2017 available at <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>)

Comments: Researcher: no, such information is not present

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) 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).

Answer: d.

Sources: Executive budget proposal 2017 available at <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>)

Comments: Researcher: no, such information is not present

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Even though budget documentation does not provide performance targets. For budget 2017 majority of investment projects were included into so called Programme financing information system providing possibility to manage, monitor and evaluate also performance of the projects. Yet as was mentioned the information provided in the budget documentation is strictly financial in this field.

52: 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. (100) 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. (67) 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. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) 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).

Answer: c. (33)

Sources: Executive budget proposal 2017 available at <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>)

Comments: Researcher: There are information on the various transfer programs, but without any discussion if and how these program contribute to the most impoverished populations.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: I would rather choose (c). Why? A) Roma minority is a prime example of the impoverished citizens in the Czech Republic. They get funds from the Prime Minister's Office and three ministries On page 12: "Podpora projektů integrace příslušníků romské komunity" = Subsidy for integration projects for the members of the Roma community: 125 546 901 CZK On page 35: "Podpora projektů integrace příslušníků romské komunity" = Subsidy for integration projects for the members of the Roma community: 19 875 000 CZK On page 36: "Podpora projektů integrace příslušníků romské komunity" = Subsidy for integration projects for the members of the Roma community: 2 000 000 CZK On page 37: "Podpora projektů integrace příslušníků romské komunity" = Subsidy for integration projects for the members of the Roma community: 2 000 000 CZK B) fight against poverty (though together with other spending items) On page 155: "V Operačním programu Zaměstnanost 2014+ je většina prostředků z celkové částky 8,4 mld. Kč rozpočtována v kapitole Ministerstvo práce a sociálních věcí (7,5 mld. Kč). Program je zaměřen na podporu zaměstnanosti a adaptability pracovní síly, sociální začleňování a boj s chudobou, sociální inovaci a mezinárodní spolupráci a efektivní veřejnou správu." **machine translation: "For the 2014+ employment program, most of the total amount is available CZK 8.4 billion were budgeted under the Ministry of Labor and Social Affairs (CZK 7.5 billion). The program is geared to promoting employment and adaptability of the workforce, social inclusion and the fight against poverty, social innovation and international cooperation and effective public administration."

Government Reviewer

Opinion: Agree

Researcher response: I agree with the reviewer and a change from D to C would be appropriate.

53: 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. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.
- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Zákon o rozpočtových pravidlech č. 128/2000 (Law on budget rules) <http://www.zakonyprolidi.cz/cs/2000-218>
(<http://www.zakonyprolidi.cz/cs/2000-218>)

Comments: Researcher: A detailed timetable is given by the relevant legislature - §8b

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

54: 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. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Pre-Budget Statement is considered not publicly available because it was published less than one month before the Executive's Budget Proposal was submitted to the legislature.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: it is included. Once again there one day difference to meet the time frame of the survey.

IBP comment: According to the OBS methodology, if a document is not considered publicly available, all the responses relating to it should be answered D or B depending on the type of question. In the case of the PBS, as stated in Section 1 of this OBS, it is considered published late, which means not publicly available for the purpose of the Survey methodology.

55: 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. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Pre-Budget Statement is considered not publicly available because it was published less than one month before the Executive's Budget Proposal was submitted to the legislature.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: see the previous comment

IBP comment: See IBP 's comment to question 054.

56: 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. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Pre-Budget Statement is considered not publicly available because it was published less than one month before the Executive's Budget Proposal was submitted to the legislature.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: see the previous comment.

IBP comment: See IBP 's comment to question 054.

57: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Pre-Budget Statement is considered not publicly available because it was published less than one month before the Executive's Budget Proposal was submitted to the legislature.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: <https://apps.odok.cz/veklep-history-version?pid=KORNADBF4231> (<https://apps.odok.cz/veklep-history-version?pid=KORNADBF4231>)

IBP comment: See IBP 's comment to question 054.

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

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.

c. Not applicable/other (please comment).

Answer: b.

Sources: The Pre-Budget Statement is considered not publicly available because it was published less than one month before the Executive's Budget Proposal was submitted to the legislature.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: <https://apps.odok.cz/veklep-history-version?pid=KORNADBF4231> (<https://apps.odok.cz/veklep-history-version?pid=KORNADBF4231>)

IBP comment: See IBP 's comment to question 054.

59: Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.psp.cz/sqw/text/tiskt.sqw?O=7&CT=921&CT1=0> (<http://www.psp.cz/sqw/text/tiskt.sqw?O=7&CT=921&CT1=0>)

Comments: Researcher: administrative <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>) p. 7, Enclosure 3 or in more detail p. 246-254 (Table 3) functional <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>) p. 105, Table 6 - brief version p. 202-206 (Table 2) - detailed version economic <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>) p. 198-201 (Table 1, p. 4-7)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

60: Does the Enacted Budget present expenditure estimates for individual programs?

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>)

Comments: Researcher: <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>) p. 9-62 - show individual programs for all the administrative units

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.psp.cz/sqw/text/text2.sqw?idd=121918> (<http://www.psp.cz/sqw/text/text2.sqw?idd=121918>) "Dokumentace č. 3" -

Comments: Researcher: <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>) p. 195-197, table 1 lists all the revenue sources, including tax revenues

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

62: Does the Enacted Budget present individual sources of revenue?

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.psp.cz/sqw/text/text2.sqw?idd=121918> (<http://www.psp.cz/sqw/text/text2.sqw?idd=121918>) "dokumentace č. 3"

Comments: Researcher: <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>) p. 195-197, table 1 lists all the revenue sources, including non-tax revenues

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

63: Does the Enacted Budget 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.mfcr.cz/cs/verejny-sektor/rizeni-statniho-dluhu/p...> (<http://www.mfcr.cz/cs/verejny-sektor/rizeni-statniho-dluhu/publikace-a-prezentace/strategie-financovani-a-rizeni-statniho-2016/strategie-financovani-a-rizeni-statniho-23391>) <http://www.psp.cz/sqw/text/orig2.sqw?idd=116176> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=116176>) p. 174, table 32 and text on the page marked 79

Comments: Researcher: There is only a short description in budget documentation. However, MoF publishes regularly a very detailed report also publicly available - see sources above. in Table 32 there is the expected amount of state debt at the end of the year 1720,4 bil. CZK In the first paragraph is indicated that the expected new debt is 60 bil. CZK which equals the expected state budget deficit in the last paragraph the expected interest payments are indicated (45.9 bil. CZK)

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Question 63 asks about three key estimates related to borrowing and debt: the amount of net new borrowing required during the budget year ... 60 bil. CZK the total debt outstanding at the end of the budget year ... 1720.4 bil. CZK the interest payments on the outstanding debt for the budget

year. ... 45.9 bil.CZK (+ 0.4 bil. CZK debt service costs) All 3 of them are mentioned on page 174 as indicated by the researcher. In case brevity is not a problem, I believe (a) is the correct answer.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: provided that expected amount of state debt is equal to total debt outstanding new debt = net new borrowing interest payments are there for sure.

Researcher response: Yes, I agree with the reviewer and the answer should be A.

64: 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. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: d.

Sources: http://www.mfcr.cz/assets/cs/media/Informacni-letak_2016_Sta... (http://www.mfcr.cz/assets/cs/media/Informacni-letak_2016_Statni-rozpocet-v-kostce.pdf)

Comments: Researcher: The document offers detailed overview of the state budget 2016 and the budget process in general. The document was not published in the time frame given by the OBS methodology and is thus not considered public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

65: How is the Citizens Budget disseminated to the public?

- a. (100) 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. (67) 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. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The brochure is available on the official website and in printed version was distributed via Ministry of Finance organization and some universities.

Comments: Researcher: Based on the answers received from the MoF, the economic newspapers were informed and published a summary. But it is true that a hard version copy is available mainly in Prague (capital city). The document was not published in the time frame given by the OBS methodology and is thus not considered public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: This is a third edition of the Citizens budget, however it was designed differently to the previous years. Comments from both external and internal (Ministry of Finance) users were utilized.

Comments: Researcher: The document was not published in the time frame given by the OBS methodology and is thus not considered public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: there is possibility to make comments through the contact point mentioned on the website of the Ministry of Finance

IBP comment: As per the OBS methodology, we are looking for specific mechanisms in which the Executive proactively seek citizen's views. A general contact email would not suffice this requirement. To ensure cross country comparisons, the answer remains as D.

67: Are "citizens" versions of budget documents published throughout the budget process?

- a. (100) 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. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

Answer: d.

Sources: http://www.mfcr.cz/assets/cs/media/Informacni-letak_2016_Sta... (http://www.mfcr.cz/assets/cs/media/Informacni-letak_2016_Statni-rozpocet-v-kostce.pdf)

Comments: Researcher: MoF does not intend to publish the citizen budget more frequently, there are other sources of publicly available information - mainly monthly reports usually presented during a press conference. The document was not published in the time frame given by the OBS methodology and is thus not considered public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://www.mfcr.cz/cs/aktualne/tiskove-zpravy/2016/pokladni-...> (<http://www.mfcr.cz/cs/aktualne/tiskove-zpravy/2016/pokladni-plneni-leden-rijen-2016-26458>) - as of 1 November 2016 <http://monitor.statnipokladna.cz/2016/> (<http://monitor.statnipokladna.cz/2016/>) as of 30 June 2016 at the time of compilation (quarterly data are available with some delay).

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments**Comments:** ccc**69: Do the In-Year Reports present actual expenditures for individual programs?**

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

Answer: c. (33)**Sources:** http://www.mfcr.cz/assets/cs/media/Pokladni-plneni_2016-Q3_K... (http://www.mfcr.cz/assets/cs/media/Pokladni-plneni_2016-Q3_Kompletni-informace-za-1-az-3-ctvrtleti-2016.pdf)**Comments:** Researcher: The report contains only information on expenditure using economic and administrative classification. In the accompanying text there are information on some programs, but it is not done in a systematic manner (pages 17-27).**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**70: 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. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)**Sources:** http://www.mfcr.cz/assets/cs/media/Pokladni-plneni_2016-Q3_K... (http://www.mfcr.cz/assets/cs/media/Pokladni-plneni_2016-Q3_Kompletni-informace-za-1-az-3-ctvrtleti-2016.pdf)**Comments:** Researcher: The figures (tables 1,3 and 4 - starting page 44) show actual data for 3 quarters of 2015 and 2016.**Peer Reviewer****Opinion:** Agree with Comments**Comments:** Table 1 is on page 48 of the electronic document. THUS "starting on page 48" would be consistent with the noation in the report**Government Reviewer****Opinion:** Agree**71: Do In-Year Reports present actual revenue by category (such as tax and non-tax)?**

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

Answer: a. (100)**Sources:** http://www.mfcr.cz/assets/cs/media/Pokladni-plneni_2016-Q3_K... (http://www.mfcr.cz/assets/cs/media/Pokladni-plneni_2016-Q3_Kompletni-informace-za-1-az-3-ctvrtleti-2016.pdf)**Comments:** Researcher: Table 1 (starting page 45) shows actual revenues in detailed categories.

Peer Reviewer**Opinion:** Agree with Comments**Comments:** Table 1 (starting on page 48)**Government Reviewer****Opinion:** Agree**72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?**

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)**Sources:** http://www.mfcr.cz/assets/cs/media/Pokladni-plneni_2016-Q3_K... (http://www.mfcr.cz/assets/cs/media/Pokladni-plneni_2016-Q3_Kompletni-informace-za-1-az-3-ctvrtleti-2016.pdf)**Comments:** Researcher: Table 1 (starting page 45) shows detailed information on individual revenue sources.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**73: 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. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)**Sources:** http://www.mfcr.cz/assets/cs/media/Pokladni-plneni_2016-Q3_K... (http://www.mfcr.cz/assets/cs/media/Pokladni-plneni_2016-Q3_Kompletni-informace-za-1-az-3-ctvrtleti-2016.pdf)**Comments:** Researcher: real data for 30 September 2015 and 2016 are shown**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**74: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)**Sources:** http://www.mfcr.cz/assets/cs/media/Pokladni-plneni_2016-Q3_K... (http://www.mfcr.cz/assets/cs/media/Pokladni-plneni_2016-Q3_Kompletni-informace-za-1-az-3-ctvrtleti-2016.pdf)**Comments:** Researcher: Chapter II - State debt, pages 28-37 shows the amount of net new borrowing so far during the year - page 28 the central government's total debt burden at that point in the year - Table 7 the interest payments to-date on the outstanding debt - Table 10

Peer Reviewer**Opinion:** Agree with Comments**Comments:** the amount ... - page 31 (table 7) page 35 (table 10)**Government Reviewer****Opinion:** Agree

75: 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. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)**Sources:** http://www.mfcr.cz/assets/cs/media/Pokladni-plneni_2016-Q3_K... (http://www.mfcr.cz/assets/cs/media/Pokladni-plneni_2016-Q3_Kompletni-informace-za-1-az-3-ctvrtleti-2016.pdf)**Comments:** Researcher: pages 28-37 deal with state debt interest rates on the debt - table 8 show interest rates on new debt maturity profile of the debt - table 8 shows the maturity date of the new debt whether the debt is domestic or external - table 7 shows the volume of internat and external debt and its change**Peer Reviewer****Opinion:** Agree with Comments**Comments:** pages 31-40 ...**Government Reviewer****Opinion:** Agree

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

- a. (100) 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. (67) 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. (33) 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. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

Answer: d.**Sources:** <http://www.psp.cz/sqw/text/orig2.sqw?idd=123902> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=123902>)**Comments:** Researcher: part 1, starting at page 5 describes the macroeconomic development and forecast The document was not published in the time frame given by the OBS methodology and is thus not considered public.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.**Comments:** <http://www.psp.cz/sqw/historie.sqw?o=7&t=942> (<http://www.psp.cz/sqw/historie.sqw?o=7&t=942>) yes it has been published late but it is there.**IBP comment:** OBS methodology states that if a document is not publicly available, then corresponding questions must be answered D. The MYR was published too late to be considered publicly available, and so this question is scored D.

77: Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.psp.cz/sqw/text/orig2.sqw?idd=123902> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=123902>)

Comments: Researcher: e.g. tables, starting at pages 180, show amended budget The document was not published in the time frame given by the OBS methodology and is thus not considered public.

Peer Reviewer

Opinion: Agree with Comments

Comments: tables from page 181 onwards ...

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: see previous answer

IBP comment: OBS methodology states that if a document is not publicly available, then corresponding questions must be answered D. The MYR was published too late to be considered publicly available, and so this question is scored D.

78: 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. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.psp.cz/sqw/text/orig2.sqw?idd=123902> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=123902>)

Comments: Researcher: Tables 1 and 3, starting at page 180, show economic and administrative classification. The document was not published in the time frame given by the OBS methodology and is thus not considered public.

Peer Reviewer

Opinion: Agree with Comments

Comments: from page 181 onwards ...

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: see previous answer

IBP comment: OBS methodology states that if a document is not publicly available, then corresponding questions must be answered D. The MYR was published too late to be considered publicly available, and so this question is scored D.

79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.psp.cz/sqw/text/orig2.sqw?idd=123902> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=123902>)

Comments: Researcher: Table 4, page 190, shows programs in the area of social security; programs of other areas are not shown systematically The document was not published in the time frame given by the OBS methodology and is thus not considered public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: see previous answer

IBP comment: OBS methodology states that if a document is not publicly available, then corresponding questions must be answered D. The MYR was published too late to be considered publicly available, and so this question is scored D.

80: Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.psp.cz/sqw/text/orig2.sqw?idd=123902> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=123902>)

Comments: Researcher: e.g. Table 1, starts at page 180, shows updated estimates. The document was not published in the time frame given by the OBS methodology and is thus not considered public.

Peer Reviewer

Opinion: Agree with Comments

Comments: Tabel 1 ... page 181

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: see previous answer

IBP comment: OBS methodology states that if a document is not publicly available, then corresponding questions must be answered D. The MYR was published too late to be considered publicly available, and so this question is scored D.

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

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: <http://www.psp.cz/sqw/text/orig2.sqw?idd=123902> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=123902>)

Comments: Researcher: Table 1, starting at page 180, shows the estimates by revenue category The document was not published in the time frame given by the OBS methodology and is thus not considered public.

Peer Reviewer

Opinion: Agree with Comments

Comments: page 181

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: see previous answer

IBP comment: OBS methodology states that if a document is not publicly available, then corresponding questions must be answered D. The MYR was published too late to be considered publicly available, and so this question is scored D.

82: Does the Mid-Year Review of the budget present individual sources of revenue?

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.psp.cz/sqw/text/orig2.sqw?idd=123902> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=123902>)

Comments: Researcher: Table 1, starting at page 18, shows all the revenue sources The document was not published in the time frame given by the OBS methodology and is thus not considered public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: see previous answer

IBP comment: OBS methodology states that if a document is not publicly available, then corresponding questions must be answered D. The MYR was published too late to be considered publicly available, and so this question is scored D.

83: 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. (100) 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. (67) 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. (33) 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. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.psp.cz/sqw/text/orig2.sqw?idd=123902> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=123902>) The 2016 Mid-Year Review as published on 25 October 2016, which is more than three months after the mid-point of the budget year. This means that the Mid-Year Review is not publicly available, and thus this question is answered D.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: <http://www.psp.cz/sqw/historie.sqw?o=7&t=942> (<http://www.psp.cz/sqw/historie.sqw?o=7&t=942>) this is the right website

IBP comment: OBS methodology states that if a document is not publicly available, then corresponding questions must be answered D. The MYR was published too late to be considered publicly available, and so this question is scored D.

84: 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. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) 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. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.psp.cz/sqw/text/orig2.sqw?idd=126424> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=126424>)

Comments: Researcher: part C III., starting at page 99, describes all expenditure and its development

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

85: Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.psp.cz/sqw/text/orig2.sqw?idd=126424> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=126424>)

Comments: Researcher: table 2, starting page 350 shows economic classification of expenditure table 3, starting page 356 shows functional classification of expenditure table 8, page 365 shows administrative classification of expenditure

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

86: Does the Year-End Report present expenditure estimates for individual programs?

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Year-End Report does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.psp.cz/sqw/text/orig2.sqw?idd=126424> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=126424>)

Comments: Researcher: table 9, page 367 shows data on the major programs, part C III starting at page 99 describes in detail individual programs

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

87: 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. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) 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. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.psp.cz/sqw/text/orig2.sqw?idd=126424> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=126424>)

Comments: Researcher: table 2, starting at page 350 shows approved budget, amended budget and actual collection detailed discussion is in part C II starting at page 52

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

88: Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.psp.cz/sqw/text/orig2.sqw?idd=126424> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=126424>)

Comments: Researcher: Table 2, starting page 350

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

89: Does the Year-End Report present individual sources of revenue?

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.psp.cz/sqw/text/orig2.sqw?idd=126424> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=126424>)

Comments: Researcher: Table 2, starting page 350

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

90: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: c. (33)

Sources: <http://www.psp.cz/sqw/text/orig2.sqw?idd=126424> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=126424>)

Comments: Researcher: part E, starting page 275 describes in great detail all the aspects of the state debt, however it provides only information about the differences between the original estimates and actual data in case of interest payments (pages 285-289)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

91: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: a. (100)

Sources: <http://www.psp.cz/sqw/text/orig2.sqw?idd=126424> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=126424>)

Comments: Researcher: part B.I.7 -page 29 - explains the differences

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: c. (33)

Sources: <http://www.psp.cz/sqw/text/orig2.sqw?idd=126424> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=126424>)

Comments: Researcher: table 10, starting page 368, show the data regarding public employees

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: <http://www.psp.cz/sqw/text/orig2.sqw?idd=126424> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=126424>)

Comments: Researcher: Some data on equity shares selling, ecological land recovering, legal disputes and privatization. But there is no standard approach to present the results of public budgets.

Peer Reviewer

Opinion: Agree with Comments

Comments: Some non-financial data are presented, but in a non-standardized way. Thus it is not clear whether to choose the answer (c) or (d). But Czech Rep. typically does not work with non-financial data, thus the answer (d) seems to be slightly preferable.

Government Reviewer

Opinion: Agree

94: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: c. (33)

Sources: <http://www.psp.cz/sqw/text/orig2.sqw?idd=126424> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=126424>)

Comments: Researcher: Details on social benefits table 41 shows social transfers, on Page 114 are discussed transfers for persons in material poverty. Discussion of the social expenditures is on pages 106-120, chapter C.III.2.1

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

95: Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: a. (100)

Sources: <http://www.psp.cz/sqw/text/orig2.sqw?idd=126424> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=126424>)

Comments: Researcher: chapter F.I. starting page 301 deals with all the extra-budgetary funds in great detail

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.psp.cz/sqw/text/orig2.sqw?idd=126424> (<http://www.psp.cz/sqw/text/orig2.sqw?idd=126424>)

Comments: Researcher: In spite of the public accounting reform which started in 2010 there is still no financial statement for the Czech republic as whole (or for the central level - local governments have to publish and approve their financial statements publicly).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: <http://www.mfcr.cz/cs/verejny-sektor/ucetnictvi-a-ucetnictvi...> (<http://www.mfcr.cz/cs/verejny-sektor/ucetnictvi-a-ucetnictvi-statu/ucetni-reforma-verejnych-financi-ucetnic/ucetni-vykaznictvi-statu/ucetni-vykazy-za-ceskou-republiku>) It is released as a separate report.

Researcher response: We accept the reviewer's opinion, and have changed the response from B to A. An addition to the proposed source is: <http://www.mfcr.cz/cs/verejny-sektor/ucetnictvi-a-ucetnictvi...> (<http://www.mfcr.cz/cs/verejny-sektor/ucetnictvi-a-ucetnictvi-statu/ucetni-reforma-verejnych-financi-ucetnic/ucetni-vykaznictvi-statu/ucetni-vykazy-za-ceskou-republiku>)

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

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) 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).

Answer: a. (100)

Sources: <http://www.nku.cz/scripts/rka/plan-kontrol.asp> (<http://www.nku.cz/scripts/rka/plan-kontrol.asp>)

Comments: Researcher: SAI conducts all types of control and publishes them

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments**Comments:** <https://www.nku.cz/assets/publikace-a-dokumenty/vyrocnni-zpra...> (<https://www.nku.cz/assets/publikace-a-dokumenty/vyrocnni-zprava/vyrocnni-zprava-nku-2016.pdf>) <https://www.nku.cz/assets/publications-documents/annual-repo...> (<https://www.nku.cz/assets/publications-documents/annual-report/annual-report-2015.pdf>)**98: What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?**

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

Answer: b. (67)**Sources:** <http://www.nku.cz/cz/publikace/stanovisko-nku-k-navrhu-statniho-zaverecneho-uctu-cr-za-rok-2015-id8430/>**Comments:** Researcher: <https://portal.gov.cz/app/zakony/zakonPar.jsp?idBiblio=41004...> (<https://portal.gov.cz/app/zakony/zakonPar.jsp?idBiblio=41004&nr=166~2F1993&rpp=15#local-content>) Art 3 of the Act 166/1993 Coll contains no limit of control but SAI selects some areas, see the report above.**Peer Reviewer****Opinion:** Agree with Comments**Comments:** New hyperlink: <http://web1.nku.cz/cz/publikace/stanovisko-nku-k-navrhu-statniho-zaverecneho-uctu-cr-za-rok-2015-id8430/> Whether I agree? I miss a clear reference which would support the "more than 2/3" claim. Could you please include the specific reference in the text? Thank you very much.**Government Reviewer****Opinion:** Disagree**Suggested answer:** e.**Comments:** The SAI comment: The SAI cannot provide the percentage of audited funds within the budgetary year. The SAI does not audit each CZK. The SAI's approach to audit is based on evaluation of risks. In addition, we have made the conclusion based on the report on the implementation of the state budget and on the draft of the state final account of the Czech Republic for the respective year. In the opinion on the state budget implementation, the SAI informs how the state administered the state budget in the first six months of the respective year. In its opinion on the draft state final account of the Czech Republic, the SAI evaluates the development of the economic situation in the country and results of the state's financial management in the given year. The SAI bases its opinion on results of its audits and analyses. The SAI submits its opinion on the draft of the state final account to the Chamber of Deputies within four months since when such a draft has been submitted by the government to the Chamber of Deputies.<https://www.nku.cz/assets/publikace/stanovisko-k-szu-2015.pdf> (<https://www.nku.cz/assets/publikace/stanovisko-k-szu-2015.pdf>)<https://www.nku.cz/assets/publikace-a-dokumenty/stanoviska-n...> (https://www.nku.cz/assets/publikace-a-dokumenty/stanoviska-nku-ke-statnimu-rozpoctu/stanovisko_nku_ke_zprave_o_plneni_sr_za_1_pololeti_2016_web.pdf)**Researcher response:** Based on source below ([new SAI website](https://www.nku.cz/assets/publikace/stanovisko-k-szu-2015.pdf))<https://www.nku.cz/assets/publikace/stanovisko-k-szu-2015.pdf>), we have made an approximation as we knew that not all expenditures are audited, but in the report the SAI adds many specific audit reports that usually concern expenditure. We have summed up areas detailed in the report on End-Year 2015. We do not agree with the "E" suggestion provided by the second reviewer. Hence we suggest to keep B as response.**99: What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?**

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) 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. (33) 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. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

Answer: a. (100)**Sources:** <http://www.nku.cz/cz/media/statni-fond-kinematografie-rozdel...> (<http://www.nku.cz/cz/media/statni-fond-kinematografie-rozdeluje-podporu-nepruhledne--chybi-i-radna-kontrola-id8326/>) Act 166/1993 Coll on SAI does not contain any restriction for legal entities (extra-budgetary funds are legal entities). As a source we present a recent press release on control of State cinematography fund.

Comments: Researcher: <http://www.nku.cz/cz/media/nektere-statni-fondy-neplni-sve-p...> (<http://www.nku.cz/cz/media/nektere-statni-fondy-neplni-sve-poslani-a-nku-doporucuje-zvazit-jejich-zruseni-nebo-sloucenid6128/>) There is a press release from 2012

Peer Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: See the previous answer.

IBP comment: Given the response to question 98, the answer should remain as A.

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

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.nku.cz/publikace/vyrocnizpravy.htm> (<http://www.nku.cz/publikace/vyrocnizpravy.htm>) There is a list of all annual reports Annual reports present SAI activities and they can be considered as "user-friendly" and a summary for 2015 starts on page 14.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: <https://www.nku.cz/assets/publikace-a-dokumenty/vyrocnizprava/vyrocnizprava-nku-2016.pdf> <https://www.nku.cz/assets/publications-documents/annual-repo...> (<https://www.nku.cz/assets/publications-documents/annual-report/annual-report-2015.pdf>)

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. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No report exists.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Audited bodies sometimes publish a press-note with explanation of remedial action relating to SAI's findings or recommendations. Some times they use it for criticism, that SAI's findings are incorrect or inaccurate. <https://www.mpo.cz/cz/rozcestnik/pro-media/tiskove-zpravy/re...> (<https://www.mpo.cz/cz/rozcestnik/pro-media/tiskove-zpravy/reakce-mpo-k-zaverum-nku--223472/>)

Researcher response: Even though there may be some press releases, there is no evidence of steps taken. The website provided by the reviewer does not give information for changing the score. I suggest to keep this as D.

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. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <https://apps.odok.cz/djv-agenda?date=2016-12-05> (<https://apps.odok.cz/djv-agenda?date=2016-12-05>)

Comments: Researcher: There are SAI findings on the Governmet agenda but even no as a file to open.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The SAI reports publicly its recommendations in most audits. Recommendations are also summarised in Annual Audit Report. <https://www.nku.cz/assets/publikace-a-dokumenty/vyrocn-zprava...> (<https://www.nku.cz/assets/publikace-a-dokumenty/vyrocn-zprava/vyrocn-zprava-nku-2016.pdf>) <https://www.nku.cz/scripts/rka/plan-kontrol.asp?rok=2016> (<https://www.nku.cz/scripts/rka/plan-kontrol.asp?rok=2016>)

Researcher response: The question tackles a report that would summarize action taken to meet audit recommendations. In our opinion such a report does not exist.

103: Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

Answer: d.

Sources: In 2013 there was a legislative proposal to set up the National Budgetary Committee that shall observe public expenditure but it was not approved.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: <http://aplikace.mvcr.cz/sbirka-zakonu/SearchResult.aspx?q=23...> (http://aplikace.mvcr.cz/sbirka-zakonu/SearchResult.aspx?q=23/2017&typeLaw=zakon&what=Cislo_zakona_smlouvy) The IFI has now legal bacground as of 17 January 2017. It is stipulated in the law No. 23/2017 Coll. Rules of Budgetary Responsibility. The members have not been appointed yet.

104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Macroeconomic forecasts are published by the MoF and some independent institutions.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Each legislative proposal shall contain Regulatory Impact Assessment (RIA) where also cost of new policies must be calculated.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

106: In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is no official IFI.

Peer Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: I would choose "n/a" since there is no IFI in CZ.

Government Reviewer

Opinion: Agree

IBP comment: As there was no IFI in the Czech Republic as of 31 December 2016, this question should be answered D.

107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.psp.cz/sqw/historie.sqw?o=7&T=618> (<http://www.psp.cz/sqw/historie.sqw?o=7&T=618>) - Proposal of expenditure Framework 2017-18 - approved by the House of Representatives, all members have right to debate. <http://www.psp.cz/sqw/historie.sqw?o=7&T=922> (<http://www.psp.cz/sqw/historie.sqw?o=7&T=922>) - Proposal for 2018-19 - same procedure

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

108: How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Art. 101 of the Rules of procedure (No. 90/1995 Coll) asks the Government to present the proposal at least three months before the fiscal year begin.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) 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. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) 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).

Answer: b. (67)

Sources: <http://www.psp.cz/sqw/historie.sqw?o=7&T=921> (<http://www.psp.cz/sqw/historie.sqw?o=7&T=921>) There is the link to 2017 budget approved on 7th December 2016.

Comments: Researcher: There is no legal obligation how long the discussion on the budget shall take. Usually a budget provisoorium tolls are not activated.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Rules of procedure art. 102 and followings (Law 90/1995 Col) <https://portal.gov.cz/app/zakony/zakonPar.jsp?idBiblio=42923...>
(<https://portal.gov.cz/app/zakony/zakonPar.jsp?idBiblio=42923&nr=90~2F1995&rpp=15#local-content>)

Comments: Researcher: During the first reading the House of Representatives can recommend to the Government some modification regarding to the total sum of revenue and expenditure. Then the modifications can be done only within limits approved in the first reading.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: I agree with the comment by the researchers, but having read the instructions to this question, I prefer the option (a) since both the deficit/surplus and the budgetary items can be amended by the Parliament. (though with an intermediary step that the government is asked to provide a new budget proposal meeting the key criteria the Parliament has agreed upon.

Government Reviewer

Opinion: Agree

Researcher response: I disagree with the reviewer comment and suggest to keep as B because this question deal specifically with the executive budget proposal and in the parliamentary debate phase before the final approval the parliament really is not allowed to modify the total revenue, expenditure and deficit/surplus.

IBP comment: After reviewing the law again and discussing with the researcher, we have agreed to change the response from B to A, as the legislature does have broad powers during the initial discussion and to ensure cross country comparison.

111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.psp.cz/sqw/historie.sqw?o=7&T=617> (<http://www.psp.cz/sqw/historie.sqw?o=7&T=617>)

Comments: Researcher: As example we took Budget 2016: Amendments are tabled by the Budgetary Committee and by individual Members. The rate of acceptance is rather low but some of them were adopted. The situation is similar every year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.psp.cz/sqw/hp.sqw?k=3405&ido=1118&kk=5&td=1&n=17> (<http://www.psp.cz/sqw/hp.sqw?k=3405&ido=1118&kk=5&td=1&n=17>)

<http://www.psp.cz/sqw/historie.sqw?o=7&T=617> (<http://www.psp.cz/sqw/historie.sqw?o=7&T=617>)

<http://www.psp.cz/sqw/text/tiskt.sqw?o=7&v=US&ct=929> (<http://www.psp.cz/sqw/text/tiskt.sqw?o=7&v=US&ct=929>)

Comments: Researcher: During the first reading each Committee receives some chapters to examine. The Budgetary Committee summarizes their opinions or proposals and give its own opinion before voting. The minimum time to treat the chapter is 5 days the maximum depends on voting. Usually the Budgetary Committee disposes more or less one month. In Meeting 47 (12 October 2016 - <http://www.psp.cz/sqw/text/text2.sqw?idd=90400>) the first item for the Committee was the budget for 2017. And then, in Meeting 49

(16 November 2016 - <http://www.psp.cz/sqw/text/text2.sqw?idd=107556> (<http://www.psp.cz/sqw/text/text2.sqw?idd=107556>)) the first agenda item was also the 2017 Budget. Hence, the Committee had over a month to discuss the budget proposal.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

113: During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://www.psp.cz/sqw/text/tiskt.sqw?o=7&v=US&ct=929> (<http://www.psp.cz/sqw/text/tiskt.sqw?o=7&v=US&ct=929>)
<http://www.psp.cz/sqw/historie.sqw?o=7&T=617> (<http://www.psp.cz/sqw/historie.sqw?o=7&T=617>) See for example,
<http://www.psp.cz/doc/pdf/00/07/37/00073791.pdf> (<http://www.psp.cz/doc/pdf/00/07/37/00073791.pdf>) Resolution of committee for science, education, culture, youth and sports about the state budget proposal for ministry of culture; state budget 2016

Comments: Researcher: Based on the resolution of the House of Representatives each committee receives some chapters to examine. They are expected to send their opinions to the Budgetary Committee. As the Budgetary Committee published its report on 29th day other committees had obviously less than month to deal with the text. However, the Rules of Procedures stipulate only the minimum time (5 days, art 102).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

114: In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.psp.cz/sqw/text/text2.sqw?idd=88007> (<http://www.psp.cz/sqw/text/text2.sqw?idd=88007>)

Comments: Researcher: The Budgetary Committee examines IQ and IIIQ budget execution, for example on 11th May 2016 it was accepted without any comments. If necessary, the Committee can add recommendation or not to accept it. The budget committee, however, does not publish a report on findings and recommendations.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

115: Does the executive seek approval 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. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Law 218/2000 Coll. art. 24 (Budgetary Rules) <http://www.psp.cz/sqw/text/text2.sqw?idd=91338> (<http://www.psp.cz/sqw/text/text2.sqw?idd=91338>) <http://www.psp.cz/sqw/text/text2.sqw?idd=107812> (<http://www.psp.cz/sqw/text/text2.sqw?idd=107812>) <http://www.psp.cz/sqw/text/text2.sqw?idd=102574> (<http://www.psp.cz/sqw/text/text2.sqw?idd=102574>)

Comments: Researcher: All changes exceeding 10 % of the total expenditure in each indicator must be approved by the Budgetary Committee. In average the Committee examines 1-2 requirements per month.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

116: Does the executive seek approval 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. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Law 218/2000 Coll, art 24

Comments: Researcher: As the additional revenue provokes changes in expenditure the same rules are applied - Budgetary Committee examines amendments larger than 10 % of approved total expenditure of each indicator.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

117: Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.

- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Law 218/2000 Coll

Comments: Researcher: The law on budgetary rules does not require such an approval.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

118: Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.nku.cz/cz/publikace/stanoviska-statni-rozpocet.htm>... (<http://www.nku.cz/cz/publikace/stanoviska-statni-rozpocet.htm>)

<http://www.psp.cz/sqw/text/tiskt.sqw?O=7&CT=800&CT1=2> (<http://www.psp.cz/sqw/text/tiskt.sqw?O=7&CT=800&CT1=2>)

<http://www.psp.cz/sqw/text/tiskt.sqw?o=7&ct=800&ct1=1> (<http://www.psp.cz/sqw/text/tiskt.sqw?o=7&ct=800&ct1=1>)

Comments: Researcher: SAI adds the annual report to the Year-End Budget. This report is examined by the Budgetary Committee. For details on the reports produced see: <http://www.psp.cz/doc/00/12/97/00129750.pdf> (<http://www.psp.cz/doc/00/12/97/00129750.pdf>) - this is a resolution of the Control Committee about the Audit Report, it contains request that the minister of finance reports measures taken based on the audit report. And also, <http://www.psp.cz/eknih/2013ps/stenprot/055schuz/bqbs/b31026...>

(<http://www.psp.cz/eknih/2013ps/stenprot/055schuz/bqbs/b31026501.htm>) - this is the transcript of the debate and some of the comments deal with the audit report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

119: Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.nku.cz/cz/media/prezident-republiky-jmenoal-noveho-prezidenta-nku-id6376/>)

Comments: Researcher: Legislature proposes the candidate who is then appointed by the President of the republic.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Brief description CONSTITUTION OF THE CZECH REPUBLIC Chapter 5 The Supreme Audit Office Article 97 (2) The President and the Vice-President of the Supreme Audit Office shall be appointed by the President of the Republic on the proposal of the Chamber of Deputies. <https://www.nku.cz/assets/about-us/status-and-powers/zakon-1...> (<https://www.nku.cz/assets/about-us/status-and-powers/zakon-166-1993-web-en.pdf>)

120: 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. (100) 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. (0) 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).

Answer: a. (100)

Sources: Law 166/1993 Col., on Supreme Audit Institution, para 8 letter b <https://portal.gov.cz/app/zakony/zakonPar.jsp?idBiblio=41004...> (<https://portal.gov.cz/app/zakony/zakonPar.jsp?idBiblio=41004&nr=166~2F1993&rpp=15#local-content>)

Comments: Researcher: The head of SAI can be removed from the office on the proposal of the House of Representatives.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Brief description Act No. 166/1993 Coll. on the Supreme Audit Office Section 10 (8) The President and the Vice-President of the Office shall cease performing their office upon: (a) the expiration of their term of office; (b) their removal by the President of the Republic on the proposal of the Chamber of Deputies; (c) the delivery of their letter of resignation to the President of the Republic; (d) the finality of a court ruling restricting their legal capacity; (e) the finality of a court ruling sentencing them for a crime. (9) The Chamber of Deputies may propose to the President of the Republic to remove the President or the Vice-President of the Office only: (a) when they have not performed their official duties for more than six months; (b) on the basis of a final decision of the Disciplinary Chamber of the Office proposing their removal. <https://www.nku.cz/assets/about-us/status-and-powers/zakon-1...> (<https://www.nku.cz/assets/about-us/status-and-powers/zakon-166-1993-web-en.pdf>)

121: Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or 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. (67) 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. (33) 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. (0) 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).

Answer: a. (100)

Sources: Law 218/2000 Col. Budgetary Rules, para 8 section 2 <https://portal.gov.cz/app/zakony/zakonPar.jsp?idBiblio=49515...> (<https://portal.gov.cz/app/zakony/zakonPar.jsp?idBiblio=49515&nr=218~2F2000&rpp=15#local-content>)

Comments: Researcher: SAI submits its budget directly to the Budgetary Committee (not via the Ministry of Finance). There is also a deadline for resolution by the committee - 20th June of the current year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Brief description Act No. 166/1993 Coll. on the Supreme Audit Office Section 32 Financing of the Office (1) The expenditure of the Office shall be covered from the state budget of the Czech Republic. (2) The Office shall have its separate chapter in the state budget of the Czech Republic, which shall be a component part of the Act on the state budget of the Czech Republic. (3) The draft budget shall be submitted by the President of the Office for approval to the Board of the Office. (4) The draft of the budget chapter of the Office, approved by the Board of the Office, shall be submitted by the President of the Office to the Chamber of Deputies and, at the same time, to the Ministry of Finance. <https://www.nku.cz/assets/about-us/status-and-powers/zakon-1...> (<https://www.nku.cz/assets/about-us/status-and-powers/zakon-166-1993-web-en.pdf>)

122: Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Law 166/1993 Col: on SAI, art. 17 - SAI prepares annual Plan of activities where audit in any area of public sector can be undertaken. SAI shall take into account motions from the Parliament or Government. <http://www.nku.cz/scripts/rka/plan-kontrol.asp> (<http://www.nku.cz/scripts/rka/plan-kontrol.asp>) Plan of audits for 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Brief description Act No. 166/1993 Coll. on the Supreme Audit Office Section 3 (1) The Office shall audit: (a) the management of state property and finances collected pursuant to the law for the benefit of legal persons, with the exception of finances collected by municipalities or regions under their independent jurisdiction; (b) the state final account; (c) the implementation of the state budget; (d) the management of finances provided to the Czech Republic from abroad and of finances for which the state has assumed guarantees; (e) the issue and redeeming of government securities; (f) the state procurement. (2) Save where special legislation provides differently, the Office shall carry out audit in the scope specified in paragraph 1 of: (a) organizational units of the state; (b) legal and natural persons. (3) The Office shall carry out audit of financial management of the Czech National Bank (CNB) in the area of expenditure on property acquisition and CNB 's operations. <https://www.nku.cz/assets/about-us/status-and-powers/zakon-1...> (<https://www.nku.cz/assets/about-us/status-and-powers/zakon-166-1993-web-en.pdf>)

Researcher response: There is a long term discussion whether SAI shall audit local governments. On central level there are no limits and as it is "Supreme" office we consider A as the most appropriate and suggest to keep that response.

123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: There is no official audit SAI.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Brief description The organization rules of the Supreme Audit Office (internal document) Article 37 Department of System Support for Audit Activities Besides other things It evaluates the results of the audit activity and other related activities of the Supreme Audit Office and processes the documents for the annual report for the control section. It provides a follow-up review to ensure the quality of the control activity and to provide feedback and suggestions for measures to improve the quality of the control activity.

Researcher response: We agree with the reviewer and the response has been changed from D to C, even if the unit seems to be rather a methodological support than a real controller of auditors.

124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).

- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://www.psp.cz/sqw/text/tiskt.sqw?o=7&ct=800&ct1=3> (<http://www.psp.cz/sqw/text/tiskt.sqw?o=7&ct=800&ct1=3>) - Control Committee statements (file attached) concerning End-year account 2015 (7th September 2016) where the President of SAI introduced the SAI opinion. <http://www.psp.cz/sqw/text/tiskt.sqw?o=7&ct=610&ct1=1> (<http://www.psp.cz/sqw/text/tiskt.sqw?o=7&ct=610&ct1=1>) - Control Committee statements on legal proposal of an amendment to SAI law. <http://www.nku.cz/cz/media/kontroly-obci-nad-deset-tisic-oby...> (<http://www.nku.cz/cz/media/kontroly-obci-nad-deset-tisic-obyvatel-s-postupnym-nabehem--prezident-nku-a-predseda-senatu-cr-diskutovali-o-navrhu-novely-zakona-o-nku-id8377/>) - Press release on meeting of the SAI president with the Head of senators.

Peer Reviewer

Opinion: Agree with Comments

Comments: The crucial point is whether 2 meetings with the Lower House representatives and 1 meeting with the Upper House representatives should be understood as A) 3 in total, or rather B) 2 meetings with the Lower House and 1 meeting with the Upper House. From the latter point of view, option (c) would be valid.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Brief description Act No. 166/1993 Coll. on the Supreme Audit Office The President and the Vice-President of the Office Section 8 (5) The President of the Office is entitled to attend meetings of the Chamber of Deputies, of the Senate, and of their bodies when they discuss audit conclusions, proposals, and opinions that are related to the Office 's activity. If he or she requires to be given the floor, he or she shall be given it. (6) When the Chamber of Deputies, the Senate, or their bodies ask for the presence of the President of the Office at their deliberations, he or she shall attend such deliberations. (7) The President of the Office is entitled to attend meetings of the Government when audit conclusions and opinions on them are discussed. If he or she requires to be given the floor, he or she shall be given it. <https://www.nku.cz/assets/about-us/status-and-powers/zakon-1...> (<https://www.nku.cz/assets/about-us/status-and-powers/zakon-166-1993-web-en.pdf>)

Researcher response: From our point of view the question aims to discover real presence not the legal possibility to take part. We keep B

IBP comment: According to the OBS methodology, this question looks for what happens in practice, hence, the response remains as B based on the researcher 's analysis.

125: Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: <https://portal.gov.cz/app/zakony/zakonPar.jsp?idBiblio=49515...> (<https://portal.gov.cz/app/zakony/zakonPar.jsp?idBiblio=49515&nr=218~2F2000&rpp=15#local-content>) Budgetary Rules (Law 218/2000 Col. art. 8 para 2).

Comments: Researcher: The only interaction with the public is via application form of grants. There is no public participation when state budget prepared.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: There is a regular meeting with representatives of Trade Unions and representatives of employers so called Council of economic and social agreement held during formulation of state budget.

Researcher response: Based on the external comments, the response has been changed from D to C. This seems to be correct because participation exists but it is really not opened to everyone (NGO, universities, employees out of unions).

IBP comment: More details on the Council of Economic and Social Agreements of the Czech Republic can be found here: <http://www.ces.es/TRESMED/docum/rch-ces-ing.pdf> (<http://www.ces.es/TRESMED/docum/rch-ces-ing.pdf>)

126: With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: No public participation included in state budget preparation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: see previous answer

Researcher response: The response should stay as B as the mechanism does not really treat such groups of people.

127:

During the budget formulation stage, which of the following key topics does the executive’s engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a “c” response or above are not met
- e. Not applicable (please comment)

Answer: d.

Sources: There is no public participation during the state budget preparation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: see q125

128: Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: There is no participation mechanism.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Q125

Researcher response: Based on the government reviewer comment, we agree that there is a mechanism, although very limited.

129: With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: There is no public participation at all.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Q125

Researcher response: We suggest to keep B as the mechanism does not include the groups this question ask about.

130:

During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: There is no public participation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Q125

Researcher response: We suggest to keep D as have not found evidence for a higher score.

131:

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (Please comment).

Answer: d.

Sources: There is no public participation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

132: With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: There is no public participation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

133: With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: There is no public participation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

134: Are participation mechanisms incorporated into the timetable for formulating the Executive’s Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive’s Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: There is no public participation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Line ministries do not use participation mechanisms during the budget formulation or implementation. Line ministries will engage with civil society in ad hoc meetings, however these meetings are not specifically about the national budget process. See: <http://www.mmr.cz/cs/Ministerstvo/Ministerstvo/Pro-media/Tis...> (<http://www.mmr.cz/cs/Ministerstvo/Ministerstvo/Pro-media/Tiskove-zpravy/2015/Ministryne-Slechtova-a-predseda-Svazu-mest-a-obci-Lukl-Chceme-zjednod>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

136: Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: Parliamentary session are public but visitors are not allowed to discuss. "Public" but mainly represented by the associations (Towns and Municipalities, Industry and Commerce, Social Services Providers) can actively participate (if they receive a permission) to the discussion during Committees sessions. See: http://www.senat.cz/informace/pro_verejnost/infocentrum/info...
(http://www.senat.cz/informace/pro_verejnost/infocentrum/infocentrum_informace_o_senatu-eng.php?ke_dni=4.8.2016&O=10)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

137:

During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: There is no formal mechanisms for public participation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

138: Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.

- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: There is no formal mechanism for public participation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: There is no mechanism or public participation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: <https://www.nku.cz/en/audit/> (<https://www.nku.cz/en/audit/>)

Researcher response: The public could be present during the Control Committee meetings but with very limited possibilities to contribute. Hence, the response has been changed from D to C to ensure cross country comparisons.

140: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI’s audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: <http://www.nku.cz/cz/kontrola/default.htm> (<http://www.nku.cz/cz/kontrola/default.htm>) <https://portal.gov.cz/app/zakony/zakonPar.jsp?idBiblio=41004...> (<https://portal.gov.cz/app/zakony/zakonPar.jsp?idBiblio=41004&nr=166~2F1993&rpp=15#local-content>) Law 166/1993 Col. art. 17 para 3 - Plan of activities reflects proposal of the SAI bodies of Parliament. There is no formal mechanisms for public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: <https://www.nku.cz/cz/kontakty/napiste-nam/zasady-zpracovani...> (<https://www.nku.cz/cz/kontakty/napiste-nam/zasady-zpracovani-prijatych-oznameni-id6617/>)

Researcher response: We still prefer "B" because SAI has no obligation to deal with public suggestions. They just collect them and eventually use as one of many sources.

IBP comment: The response should stay as B.

141: Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: <http://www.nku.cz/assets/publikace/vyrocnizprava-nku-2015.p...> (<http://www.nku.cz/assets/publikace/vyrocnizprava-nku-2015.pdf>) Annual report 215 - page 68 where a very brief summary of number of inputs is mentioned.

Peer Reviewer

Opinion: Agree with Comments

Comments: The link has changed: <http://web1.nku.cz/assets/publikace/vyrocnizprava-nku-2015...> (<http://web1.nku.cz/assets/publikace/vyrocnizprava-nku-2015.pdf>)

Government Reviewer

Opinion: Agree with Comments

Comments: <https://www.nku.cz/cz/kontrola/statistiky/> (<https://www.nku.cz/cz/kontrola/statistiky/>) <https://www.nku.cz/en/publications-documents/annual-report/> (<https://www.nku.cz/en/publications-documents/annual-report/>)

142: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: <http://www.nku.cz/cz/kontrola/default.htm> (<http://www.nku.cz/cz/kontrola/default.htm>) <https://portal.gov.cz/app/zakony/zakonPar.jsp?idBiblio=41004...> (<https://portal.gov.cz/app/zakony/zakonPar.jsp?idBiblio=41004&nr=166~2F1993&rpp=15#local-content>)

Comments: Researcher: There is not a formal mechanism for contributions during the audit investigation, only during the preparation of the plan of audits.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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