

Open Budget Survey 2017

Questionnaire

Norway

January 2018

COUNTRY QUESTIONNAIRE: NORWAY

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: FY2017

Sources: The last available PBS was presented on October 2016 referring to FY2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The PBS which is referred to in this section is the National Budget. It is presented at the same time as the EBP. One may discuss if this is a supplementary document to the EBP or a PBS.

Researcher response: The National Budget Meld. St. 1 (2016–2017) Nasjonalbudsjettet 2017) has been considered in line with the requirements for a PBS in previous OBS surveys. For the sake of consistency this judgement has been maintained also for the OBS2017.

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: The PBS is not released to the public prior to the released of the Executive's Budget Proposal to the legislature.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: 06October2016

Sources: Publicly available websites.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: Th date of publication is announced publicly as part of the budget calendar and coincides with the publication of the EBP.

Sources: <http://www.statsbudsjettet.no/Statsbudsjettet-2017/> (<http://www.statsbudsjettet.no/Statsbudsjettet-2017/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: <http://www.statsbudsjettet.no/Statsbudsjettet-2017/> (<http://www.statsbudsjettet.no/Statsbudsjettet-2017/>)
<http://www.statsbudsjettet.no/Statsbudsjettet-2017/Dokumente...> (<http://www.statsbudsjettet.no/Statsbudsjettet-2017/Dokumente...>)

Sources: <http://www.statsbudsjettet.no/Statsbudsjettet-2017/> (<http://www.statsbudsjettet.no/Statsbudsjettet-2017/>) MJE: In this link one needs to click on the nam at the rights hand side: "Nasjonalbudsjettet 2017" thank takes you to the PDF:
http://www.statsbudsjettet.no/upload/Statsbudsjett_2017/doku...
(http://www.statsbudsjettet.no/upload/Statsbudsjett_2017/dokumenter/pdf/stm.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: a.

Sources: <http://www.statsbudsjettet.no/Statsbudsjettet-2016/Dokumente...> (<http://www.statsbudsjettet.no/Statsbudsjettet-2016/Dokumente...>)
<http://www.statsbudsjettet.no/Statsbudsjettet-2017/Dokumente...>
(<http://www.statsbudsjettet.no/Statsbudsjettet-2017/Dokumente...>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: <http://www.statsbudsjettet.no/Statsbudsjettet-2017/> (<http://www.statsbudsjettet.no/Statsbudsjettet-2017/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: <http://www.statsbudsjettet.no/Statsbudsjettet-2017> (<http://www.statsbudsjettet.no/Statsbudsjettet-2017>)

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: FINANSDEPARTEMENTET (FIN) Meld. St. 1 (2016–2017) Nasjonalbudsjettet 2017 Tilråding fra Finansdepartementet 23. september 2016, godkjent i statsråd samme dag. (Regjeringen Solberg)

Sources: www.statsbudsjettet.no (<http://www.statsbudsjettet.no>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: b.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The state budget is presented in a popularized and compressed fashion in separate document as well as through a series of thematic briefs. In addition several press releases are produced for media and others presenting the key policy targets and budget allocations supporting them. Ref. <http://www.statsbudsjettet.no/Statsbudsjettet-2017> (<http://www.statsbudsjettet.no/Statsbudsjettet-2017>)

Government Reviewer

Opinion: Agree

Researcher response: This questions asks if there is a CB for the PBS, namely for the National budget Meld. St. 1 (2016–2017) Nasjonalbudsjettet 2017). There is one for the EBP but not for the PBS.

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: FY2017

Sources: The EPB2017 was presented on October 6th 2016.

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: 06 October 2016

Sources: ww.statsbudsjettet.no (<http://ww.statsbudsjettet.no>)

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: b. (67)

Sources: www.statsbudsjettet.no (<http://www.statsbudsjettet.no>)

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: 06 October 2016

Sources: www.statsbudsjettet.no (<http://www.statsbudsjettet.no>)

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 dates for the presentation of the budgets are defined and publicly available in advance. All budget documents are published and there is a speech in Parliament on that same day with highlights of the budget policy and main priorities.

Sources: www.statsbudjettet.no (<http://www.statsbudjettet.no>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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.statsbudjettet.no/Statsbudjettet-2017/Dokumente...> (<http://www.statsbudjettet.no/Statsbudjettet-2017/Dokumenter1/>)

Sources: www.statsbudjettet.no (<http://www.statsbudjettet.no>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: a.

Sources: The data are available: <http://www.statsbudjettet.no/Statsbudjettet-2017/Dokumente...> (<http://www.statsbudjettet.no/Statsbudjettet-2017/Dokumenter1/Utlisting-av-tabeller-i-dokumentene/>) <http://www.statsbudjettet.no/Statsbudjettet-2017/Dokumente...> (<http://www.statsbudjettet.no/Statsbudjettet-2017/Dokumenter1/Utlisting-av-tabeller-i-dokumentene/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: www.statsbudjettet.no (<http://www.statsbudjettet.no>)

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

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: FINANSDEPARTEMENTET (FIN) Prop. 1 S (Gul bok) (2016–2017) Statsbudsjettet 2017

Sources: <http://www.statsbudsjettet.no/Statsbudsjettet-2017/Dokumente...> (<http://www.statsbudsjettet.no/Statsbudsjettet-2017/Dokumenter1/>)

Comments: Researcher: There are separate EPBs for all Ministries available on the website.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: a.

Sources: www.statsbudsjettet.no (<http://www.statsbudsjettet.no>) <http://www.statsbudsjettet.no/Statsbudsjettet-2017/Artikler/...> (<http://www.statsbudsjettet.no/Statsbudsjettet-2017/Artikler/Statsbudsjett-pa-1-2-3/>) <http://www.statsbudsjettet.no/Statsbudsjettet-2017/Statsbuds...> (<http://www.statsbudsjettet.no/Statsbudsjettet-2017/Statsbudsjettet-fra-A-til-A/>)

Comments: Researcher: There is an budget proposal in 1-2-3 online 2017. There is also an ABC of the budget proposal online 2017. Additionally there is the pocket budget 2016 in pdf for download. There is no such doc for 2017 but 2 online versions.

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: FY2017

Sources: The enacted budget is a document published by Parliament. In Norway it is called the the Blue book. www.stortinget.no (<http://www.stortinget.no>) <https://www.stortinget.no/no/Saker-og-publikasjoner/Saker/Sa...> (<https://www.stortinget.no/no/Saker-og-publikasjoner/Saker/Sak/?p=66734>)

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: 20 December 2016 for EB 2017.

Sources: Published on www.stortinget.no (<http://www.stortinget.no>) <https://www.stortinget.no/no/Saker-og-publikasjoner/Saker/Sa...> (<https://www.stortinget.no/no/Saker-og-publikasjoner/Saker/Sak/?p=66734>)

Peer Reviewer

Opinion: Agree

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: In a preliminary version December 20th and in a printed edited version immediately at the beginning of the fiscal year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: The consolidated budget for 2017 was posted online on December 20, 2016.

Sources: www.stortinget.no (<http://www.stortinget.no>)

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: I determined it by checking the web-page of the Parliament. I have worked with these data for several years and also have empirical evidence.

Sources: www.stortinget.no (<http://www.stortinget.no>)

Comments: Researcher: Image attached

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: <https://www.stortinget.no/no/Saker-og-publikasjoner/Statsbud...> (<https://www.stortinget.no/no/Saker-og-publikasjoner/Statsbudsjettet/statsbudsjettet-2017/>)

Sources: www.stortinget.no (<http://www.stortinget.no>)

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: a.

Sources: <https://www.regjeringen.no/no/dokument/statsbudsjettet/stats...>
(<https://www.regjeringen.no/no/dokument/statsbudsjettet/statsbudsjettet-2017/tallene-bak-figurene/id2512685/>) The data are available in the following manner: The EBP data Data on changes between EBP and EB.

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: N/A

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

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: Statsbudsjettet for 2017 Saldert budsjett vedtatt i Stortinget høsten 2016

Sources: www.stortinget.no (<http://www.stortinget.no>)

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: There is a citizen budget for the EPB and information about changes between EPB and EB. www.stortinget.no (<http://www.stortinget.no>) and www.statsbudsjettet.no (<http://www.statsbudsjettet.no>) <http://www.statsbudsjettet.no/Statsbudsjettet-2017/Statsbuds...> (<http://www.statsbudsjettet.no/Statsbudsjettet-2017/Statsbudsjettet-fra-A-til-A/>)

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: FY2017

Sources: www.statsbudsjettet.no (<http://www.statsbudsjettet.no>) <http://www.statsbudsjettet.no/Statsbudsjettet-2017/Artikler/...> (<http://www.statsbudsjettet.no/Statsbudsjettet-2017/Artikler/Statsbudsjett-pa-1-2-3/>)

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: e.

Sources: N/A

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

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: 06 October 2016 for the CB of the EPB 2017

Sources: www.statsbudsjettet.no (<http://www.statsbudsjettet.no>)

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: All documents are publicly available on the same date that is predefined and publicly announced.

Sources: www.statsbudsjettet.no (<http://www.statsbudsjettet.no>)

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.statsbudsjettet.no/Statsbudsjettet-2017/Statsbuds...> (<http://www.statsbudsjettet.no/Statsbudsjettet-2017/Statsbudsjettet-fra-A-til-A/>)

Sources: www.statsbudsjettet.no (<http://www.statsbudsjettet.no>)

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: Statsbudsjettet A-Å

Sources: www.statsbudsjettet.no (<http://www.statsbudsjettet.no>)

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: EPB2017

Sources: www.statsbudsjettet.no (<http://www.statsbudsjettet.no>) <http://www.statsbudsjettet.no/Statsbudsjettet-2017/Artikler/...> (<http://www.statsbudsjettet.no/Statsbudsjettet-2017/Artikler/Statsbudsjett-pa-1-2-3/>)

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: FY2016

Sources: www.dfo.no (<http://www.dfo.no>) <https://dfo.no/fagomrader/statsregnskapet/manedlig-statsregn...> (<https://dfo.no/fagomrader/statsregnskapet/manedlig-statsregnskap/2015/>)

Comments: Researcher: <https://dfo.no/fagomrader/statsregnskapet/manedlig-statsregn...> (<https://dfo.no/fagomrader/statsregnskapet/manedlig-statsregnskap/2016/>) MJE: the link does not work, I suggest: <https://dfo.no/fagomrader/statsregnskapet/manedlig-statsregn...> (<https://dfo.no/fagomrader/statsregnskapet/manedlig-statsregnskap/2015/>)

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: www.dfo.no (<http://www.dfo.no>) <https://dfo.no/fagomrader/statsregnskapet/manedlig-statsregn...>
(<https://dfo.no/fagomrader/statsregnskapet/manedlig-statsregnskap/2015/>)

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: Monthly reports are published: <https://dfo.no/fagomrader/statsregnskapet/manedlig-statsregn...>
(<https://dfo.no/fagomrader/statsregnskapet/manedlig-statsregnskap/2016/>)

Sources: www.dfo.no (<http://www.dfo.no>) <https://dfo.no/fagomrader/statsregnskapet/manedlig-statsregn...>
(<https://dfo.no/fagomrader/statsregnskapet/manedlig-statsregnskap/2016/>) Meaning that you go to www.dfo.no (<http://www.dfo.no>) continue on fagområder og tjenester continue on statsregnskapet and there are three choices: Monthly reporting Year end reporting and Informaiton about reporting

Comments: Researcher: For each month 6 different documents are published online with the following information: expenditure expenditure unformatted revenue revenue unformatted appropriations- historical overview raw data in excel

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: The dates of publication are not published but the reporting is normally regular and timely within the deadlines defined in the OBS. You find all the procedures at the website and the reporting requirements are established and transparent.

Sources: <https://dfo.no/fagomrader/statsregnskapet/manedlig-statsregn...> (<https://dfo.no/fagomrader/statsregnskapet/manedlig-statsregnskap/2015/>)

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: <https://dfo.no/fagomrader/statsregnskapet/manedlig-statsregn...> (<https://dfo.no/fagomrader/statsregnskapet/manedlig-statsregnskap/>)

Sources: www.dfo.no (<http://www.dfo.no>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: www.dfo.no (<http://www.dfo.no>)

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: N/A

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: Månadleg statsrekneskap 2016 Tala frå statsrekneskapen blir publiserte kvar månad.

Sources: www.dfo.no (<http://www.dfo.no>) <https://dfo.no/fagomrader/statsregnskapet/manedlig-statsregn...>
(<https://dfo.no/fagomrader/statsregnskapet/manedlig-statsregnskap/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: b.

Sources: www.dfo.no (<http://www.dfo.no>)

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: FY2016

Sources: www.statsbudsjettet.no (<http://www.statsbudsjettet.no>)

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: a. (100)

Sources: Normally in May of the Fiscal Year with Parliamentary discussion in June and appropriations within June. This year on June 17th 2016.
<https://www.stortinget.no/no/Saker-og-publikasjoner/Statsbud...> (<https://www.stortinget.no/no/Saker-og-publikasjoner/Statsbudsjettet/statsbudsjettet-2016/>)

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: 11 May 2016**Sources:** www.statsbudsjettet.no (<http://www.statsbudsjettet.no>)**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: It is written in the introductory pages of the document and publicly launched the same date together with a Citizens budget and other supplementary documents.**Sources:** www.statsbudsjettet.no (<http://www.statsbudsjettet.no>) http://www.statsbudsjettet.no/upload/Revidert_2016/dokumente... (http://www.statsbudsjettet.no/upload/Revidert_2016/dokumenter/pdf/plansjer_rnb2016.pdf)**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.statsbudsjettet.no/upload/Revidert_2016/dokumente...
(http://www.statsbudsjettet.no/upload/Revidert_2016/dokumenter/pdf/prop122.pdf)
http://www.statsbudsjettet.no/upload/Revidert_2016/dokumente...
(http://www.statsbudsjettet.no/upload/Revidert_2016/dokumenter/pdf/stm2.pdf)**Sources:** http://www.statsbudsjettet.no/upload/Revidert_2016/dokumente...
(http://www.statsbudsjettet.no/upload/Revidert_2016/dokumenter/pdf/prop122.pdfhttp://www.statsbudsjettet.no/upload/Revidert_2016/dokumenter/pdf/stm2)**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: a.

Sources: <http://www.statsbudsjettet.no/Revidert-budsjett-2016/Dokumen...> (<http://www.statsbudsjettet.no/Revidert-budsjett-2016/Dokumenter/#70550>)

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: e.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: Prop. 122 S (2015–2016) Proposisjon til Stortinget (forslag til stortingsvedtak) Tilleggsbevilgninger og omprioriteringer i statsbudsjettet 2016 and Meld. St. 2 (2015–2016) Melding til Stortinget Revidert nasjonalbudsjett 2016

Sources: www.statsbudsjettet.no (<http://www.statsbudsjettet.no>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Yes
- b. No

Answer: a.

Sources: www.statsbudsjettet.no (<http://www.statsbudsjettet.no>) <http://www.statsbudsjettet.no/Revidert-budsjett-2016/Statsbu...> (<http://www.statsbudsjettet.no/Revidert-budsjett-2016/Statsbudsjettet-fra-A-til-A/>)

Comments: Researcher: The same citizen versions that are produced for the EBP are produced for the MYR: Pocket version, online MYR from A-Å and MYR in 1-2-3.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: There is no Pocket versin for MYR. Rest are correct.

Researcher response: There is a simplified citizen version of the MYR.

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: FY2015

Sources: www.dfo.no (<http://www.dfo.no>) have the calendar for reporting and presentation of the YER. <https://dfo.no/fagomrader/statsregnskapet/arsoppgjor-2016/> (<https://dfo.no/fagomrader/statsregnskapet/arsoppgjor-2016/>)

Comments: Researcher: 2015 calendar not available anymore but overall calendar remains the same.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: Publication date is written in the introductory pages. Additionally the calendar provided at www.do.no (<http://www.do.no>) provides the dates. These dates are firmly respected, not the least the publication date.

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: www.regjeringen.no (<http://www.regjeringen.no>) The document itself <https://www.regjeringen.no/contentassets/8bf8f5e448314450a7c...> (<https://www.regjeringen.no/contentassets/8bf8f5e448314450a7c3d9e5c95104af/nn-no/pdfs/stm201520160003000dddpdfs.pdf>)

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: It is written in the document and presented to the public in a press release on the same date.

Sources: www.regjeringen.no (<http://www.regjeringen.no>) <https://www.regjeringen.no/contentassets/8bf8f5e448314450a7c...>
(<https://www.regjeringen.no/contentassets/8bf8f5e448314450a7c3d9e5c95104af/nn-no/pdfs/stm201520160003000dddpdfs.pdf>)

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: <https://www.regjeringen.no/no/dokumenter/meld.-st.-3-2015201...> (<https://www.regjeringen.no/no/dokumenter/meld.-st.-3-20152016/id2498577/>)

Sources: www.regjeringen.no (<http://www.regjeringen.no>)

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: www.regjeringen.no (<http://www.regjeringen.no>) and <https://dfo.no/fagomrader/statsregnskapet/manedlig-statsregn...>
(<https://dfo.no/fagomrader/statsregnskapet/manedlig-statsregnskap/20151/>)

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: N/A

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: Meld. St. 3 (2015–2016) Historisk arkiv Publisert under: Regjeringen Solberg Utgjevar: Finansdepartementet Statsrekneskapen 2015 Tilråding frå Finansdepartementet 29. april 2016, godkjend i statsråd same dagen. (Regjeringa Solberg)

Sources: www.regjeringa.no (<http://www.regjeringa.no>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: b.

Sources: www.regjeringa.no (<http://www.regjeringa.no>)

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: FY2015

Sources: www.stortinget.no (<http://www.stortinget.no>)

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: Normally in October the following year.

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: 18 October 2016

Sources: www.stortinget.no (<http://www.stortinget.no>) <https://www.google.no/#q=Dokument+nr+1+2016> (<https://www.google.no/#q=Dokument+nr+1+2016>)

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: It is publicly available at the website of both the SAI and Parliament

Sources: <https://www.riksrevisjonen.no/rapporter/Documents/2016-2017/...> (<https://www.riksrevisjonen.no/rapporter/Documents/2016-2017/Dokument%201/RapportOmDenArligeRevisjonOgKontrollForBudsjettaret2015.pdf>)

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.stortinget.no/globalassets/pdf/dokumentserien/2015-2016/dok1-201516.pdf> (<https://www.stortinget.no/globalassets/pdf/dokumentserien/2015-2016/dok1-201516.pdf>)

Sources: The publication date is clearly stated in the document and followed by a press release the same date.

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: www.stortinget.no (<http://www.stortinget.no>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The AR does include mostly text and few numbers. I am not certain this score is relevant.

Researcher response: The answer is correct. The numerical data contained in the Audit Report is not available in a machine readable format.

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: Dokument nr 1 2016-2017 Riksrevisjonens rapport om den årlige revisjon og kontroll for budsjettåret 2015

Sources: <https://www.riksrevisjonen.no/rapporter/Documents/2016-2017/Dokument%201/RapportOmDenArligeRevisjonOgKontrollForBudsjettaret2015.pdf> (<https://www.riksrevisjonen.no/rapporter/Documents/2016-2017/Dokument%201/RapportOmDenArligeRevisjonOgKontrollForBudsjettaret2015.pdf>)

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: www.stortinget.no (<http://www.stortinget.no>)

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: Ministry of Finance: www.statsbudsjettet.no (<http://www.statsbudsjettet.no>) Prime Minister’s Office: www.regjeringen.no (<http://www.regjeringen.no>) Parliament: www.stortinget.no (<http://www.stortinget.no>) Bureau of National Statistics: www.ssb.no (<http://www.ssb.no>)

Peer Reviewer

Opinion: Agree

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: through the sub-site www.dfo.no (<http://www.dfo.no>) <https://dfo.no/fagomrader/statsregnskapet/manedlig-statsregn...> (<https://dfo.no/fagomrader/statsregnskapet/manedlig-statsregn...>)

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: www.statsbudsjettet.no (<http://www.statsbudsjettet.no>) present previous EBPs and MYRs www.stortinget.no (<http://www.stortinget.no>) presents EBs for previous years and EMYRs.

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: www.statsbudsjettet.no (<http://www.statsbudsjettet.no>) and links to regional distributions etc.

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: <https://www.stortinget.no/no/Stortinget-og-demokratiet/Arbei...> (<https://www.stortinget.no/no/Stortinget-og-demokratiet/Arbeidet/Budsjettarbeidet/>) www.regjeringen.no (<http://www.regjeringen.no>) www.dfo.no (<http://www.dfo.no>) The Constitution, para 75 The Procedures of the Parliament paragraphs 43, 27 and 14 The Appropriations regulations approved by Parliament Regulations approved by the Council of Ministers for financial management Specific regulations and procedures related to budget preparation and year end reporting

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: <https://dfo.no/fagomrader/> (<https://dfo.no/fagomrader/>) Overview of legislation: Appropriations act Public Finance Management regulations Public administration act

Peer Reviewer

Opinion: Agree

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: http://www.statsbudsjettet.no/upload/Statsbudsjett_2017/doku...
(http://www.statsbudsjettet.no/upload/Statsbudsjett_2017/dokumenter/pdf/gulbok.pdf) The EBP2017, pp 106 and onwards.

Peer Reviewer

Opinion: Agree

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: The program areas defined in the budget and the appropriation structure based on chapters are defined according to the functional classification. For an overview of the structure the EBP 2017 pp 106 and onwards can be assessed showing: Administrative: Ministry at the first level and Functional classification at the second level Presentation of the expenditures according to aggregate functional classification is found in the introductory pages of the EPB 2017, and in table 2.2. page 17.

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: Yes the classification is compatible with UNs COFOG standard.

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: The EBP 2017 annex 1, page 216.

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: Yes, the economic classification is compatible with UN 's COFOG standard.

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: Yes, program accounts are presented for all expenditure from section 2.4., page 19 and onwards. For every ministry all program accounts presented in detail. For even further detail the individual EBP2017 fro each Ministry can be assessed.

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: a. (100)

Sources: In the EBP2017 pages 68 and onwards and specifically in tables 5.1, 5.2 and 5.3 multiyear budget estimates are provided for the FY+4, 2017,2018,2019,2020.

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: In the EBP2017 table 5.3 the multiyear estimates are presented per program.

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: The EBP2017 page 217.

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: The EBP2017 includes all non-tax revenue per administrative and economic classification, page 156 and onwards.

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: b.

Sources: The multiyear estimates are presented in the EBP2017 pages: page 77, Table 5.4
http://www.statsbudsjettet.no/upload/Statsbudsjett_2017/doku...
(http://www.statsbudsjettet.no/upload/Statsbudsjett_2017/dokumenter/pdf/gulbok.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Multi-year estimates are given for only non-tax revenues and not tax revenues.

IBP comment: Based on the government reviewer comment and the lack of evidence for a multi-year information on tax revenue, the response has been changed from A to B.

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: c. (33)

Sources: In the EBP pages 77-79 all multiyear estimates are presented for the years FY+4, 2017,2018,2019,2020.
http://www.statsbudsjettet.no/upload/Statsbudsjett_2017/doku...
(http://www.statsbudsjettet.no/upload/Statsbudsjett_2017/dokumenter/pdf/gulbok.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Tabell 5.4 gives revenue estimates for non-tax revenues, not including tax revenues.

IBP comment: Based on the reviewer's comment and the evidence, the response has been changed from A to C.

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: Yes, in principle all three estimates are included but the budget has a surplus. This implies that the net position of interest payment on outstanding debt is not relevant and the net position of assets is presented. The EBP2017 pages: page 53.

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: a. (100)

Sources: The net financing position is presented, page 53 in the EBP2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Supplementary information on maturity is given inn Chapter 7 in the EBP.

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: In the EBP2017 pages 7-8 and in the National budget 2017 the core macroeconomic forecast is presented.
http://www.statsbudsjettet.no/upload/Statsbudsjett_2017/doku...
(http://www.statsbudsjettet.no/upload/Statsbudsjett_2017/dokumenter/pdf/stm.pdf)

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: a. (100)

Sources: I refer to the assumptions presented in the national budget 2017. Meld S nr 1, pages 16-36 on the economic outlook and with discussions in the narrative around risks and volatility of the macroeconomic assumptions.

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: a. (100)

Sources: The multiyear estimates of expenditure are based on the consequences of policy decisions and a narrative is provided in the EBP2017 main document and more detailed narratives and justifications in addition to the expenditure estimates are provided in the individual EBP for each Ministry. For the main document see EBP 2017, pages 68-78.

Peer Reviewer

Opinion: Agree with Comments

Comments: The budget is presented with additional documents detailing new policies and how they have been addressed in the main budget document. Ref. among others link to several explanatory statements by the Gov. on impact of their policies and how it is reflected in the Budget. See: <http://www.statsbudsjettet.no/Statsbudsjettet-2017/Satsinger...> (<http://www.statsbudsjettet.no/Statsbudsjettet-2017/Satsinger/>)

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: For main new policies these are presented in the introductory narrative of the EBP2017 main document, see EBP 2017, pages 7-14. A more detailed narrative is presented in the individual EBP2017 for each ministry.

Peer Reviewer

Opinion: Agree with Comments

Comments: Separate supporting documents are also produced to provide detailed information on new policy initiatives and how they are addressed in the budget. See: <http://www.statsbudsjettet.no/Statsbudsjettet-2017/Satsinger...> (<http://www.statsbudsjettet.no/Statsbudsjettet-2017/Satsinger/>)

Government Reviewer

Opinion: Agree

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: A detailed presentation of BY-1 are presented for all expenditure classification in the EPB2017 in annex 3 page 228.

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: Program accounting is presented in the EBP2017 for BY-1 for all appropriations, see all tables in EBP2017 Ch 3. The presentation with an explanatory narrative is included in the individual ministry EBP2017 too.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The program classification is presented in ch. 2.

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: a. (100)

Sources: Expenditure estimates are updated in the MYR prices and these estimates are reflected in the EBP 2017, page 185, column 3 in table.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Updated estimates for the previous year to the Budget year are given in chapter 6 in the EBP and in the PBR, page 185, column 3 in the table.

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: b. (67)

Sources: The EBP2017 pages 55-66 present expenditure estimates for the period 2009-2017 by administrative and functional classifications.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Only functional, and not administrative, classification is shown.

Researcher response: The expenditure estimates for BY-2 and prior years are presented by Line Ministry/sector hence administrative and functional classification.

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: a. (100)

Sources: The program accounting and the functional accounting are compatible and the estimates for the period 2009-2017 are included, EBP2017 pages 55-66.

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: The final audited accounts for 2015 are included in the EBP2017. See all tables in individual LM-EBPs and main document EBP2017, pp 218-222.

Peer Reviewer

Opinion: Agree

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: Detailed revenue estimates are included in annex 4, table 4.2.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The numbers are given in annex 2, table 2.8, page 225 in the EBP.

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: Revenue accounting for individual sources are presented for BY-1, annex 4, table 4.1 and 4.2.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The Source is annex 2 in the EBP, table 2.7 and 2.8.

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: Yes, revenue estimates have been updated, ref annex 3, table 3.2 pages 230-231 of the EBP2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The Source is annex 2 in the EBP, table 2.8.

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: In the EBP2017 annex 4 the estimates for BY-2 are presented by category, tables 4.1. and 4.2, pages 233-243 of the 4,5 page annex.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The Source is annex 2 in the EBP, table 2.8.

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: The individual sources of revenue are accounted for BY-2 and previous years in the EBP2017, annex 4, pages 233-234.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The Source is annex 2 in the EBP, table 2.7 and 2.8.

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: The final audited accounts for revenue are available from BY-2, meaning 2015. See tables 4.2 and 4.2 pages 233-243.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The Source is annex 2 in the EBP, table 2.7 and 2.8

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 preceding 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: a. (100)

Sources: In the EBP2017 and in a separate document presented to Parliament at the same time a full overview of: total debt outstanding at the end of BY-1; 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 is provided.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Updated estimates for borrowing/lending for the year are included in the EBP. More detailed information is given in Chapter 3.7 in the PBS. The PBS is however updated only to 2016.09.01.

Researcher response: Technically it is not possible to provide an update beyond the 1.09.2016 in any country that presents the EBP three months prior to the start of the fiscal year. No updates can go beyond the presentation date. I therefore argue for maintaining the score.

IBP comment: The response remains as A. The reference provided by the government refers to the PBS, while this question is asking about the EBP. In OBS 2015 this was responded as A and there is no evidence of a change.

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: As for revenue and expenditure the final accounts are reflected for the BY-2, 2015. EBP2017, page 235

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The Source is annex 2 in the EBP, table 2.6 and 2.8. More detailed specification is given in Chapter 3.7 in the PBS.

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: There is a full overview of all net budgeting mechanisms established as part of the EBP2017. These are presented in the EBP2017, annex 4, pages 232-236.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The Government Pension Fund is presented in full detail in the EBP and the PBS. Other government funds are included in tables 2.8 and 2.9 in the annex in the PBS but are not presented in the main part. The Government Pension Fund is however the main government sovereign wealth fund.

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: The EBP2017 present a full consolidated overview of central government finances. EBP 2017, pages 15-19.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The Government Pension Fund is included in the table 2.1 page 16 in the EBP and in the summary table 3.2, page 43, in the PBS. Other government funds are included on a Consolidated bases in tables 2.8 and 2.9 in the annex in the PBS but are not presented in the main part. They are not included in the overview i the EBP.

Researcher response: This question asks about and refers to the EBP.

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: The EBP2017 presents intergovernmental transfer that are all presented in detail in the EBP2017 pages 106 and onwards.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: There are full discussion of the use of these funds in the line-ministries EBP.

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: b. (67)

Sources: The EBP and supporting documents provide information on regional overview. These are provided on the web-site: www.statsbudsjettet.no (<http://www.statsbudsjettet.no>) Regional overview: <http://www.statsbudsjettet.no/Statsbudsjettet-2017/Fylkesove...> (<http://www.statsbudsjettet.no/Statsbudsjettet-2017/Fylkesoversikt/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The tax proposals are presented by income groups.

Researcher response: Different groups of citizens means different income groups or beneficiaries and different regions/geographically defined administrative units. Answer changed to B.

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: a. (100)

Sources: The EBP2017 presents an overview of transfers to public corporations. These are identified in specific economic classification series. A full presentation is provided on page 106 and onwards in the main document of the EBP 2017. Transfers within the state administration as a subject are posts 50-59, transfer to municipalities 60-69 and transfers to separate legal subjects outside the state administration are appropriated in posts 70-89.

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: a. (100)

Sources: The EBP2017 includes information about quasi-fiscal activities as for example the case of state banks. The information is found in the main document and in the relevant individual EBP2017 for the ministries administering the mechanisms/statebanks etc., Main document: EBP2017 section 3.3.4, page 50. http://www.statsbudsjettet.no/upload/Statsbudsjett_2017/doku...
(http://www.statsbudsjettet.no/upload/Statsbudsjett_2017/dokumenter/pdf/gulbok.pdf)

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: The most relevant example is for the Petroleum and pensions fund assets. A full overview is include din the EBP2017, pages 50-52.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The most inportant asset, the wealth in the pension fund, is shown as a total at the end of the Budget year. Other assets such as the state banks, are in the line ministries' EBP show as the last historic value. This means 31.12.2015 for the EBP2017,

Researcher response: The specification is that the ddeitlaied overview of the state banks are included in the supplementary documents to the EBP for each LM administering a state bank. All information is included.

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: b. (67)

Sources: This information is included in the individual EBP2017 for the ministries and overall information on the Petroleum Fund is presented in the main document EBP2017, section 3.4.2, The petroleum Fund, page 52.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Only aggregates are presented. Details are presented in documents/websites of the Norwegian Sovereign Wealth Fund (Petroleum fund) and the state institutions managing fixed assets like <http://www.statsbygg.no/Oppgaver/Eiendomsforvaltning/> (<http://www.statsbygg.no/Oppgaver/Eiendomsforvaltning/>)

Government Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: Nonfinancial assets are not recorded and not shown.

Researcher response: I agree with the reviewers that we can provide a B) score for this.

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: There is no explicit reporting on expenditure payment arrears.

Peer Reviewer

Opinion: Agree with Comments

Comments: They are however reported on by the Norwegian Auditor General annual audit report e.g. as arrears generate interest payments.

Government Reviewer

Opinion: Agree with Comments

Comments: Norway has a cash Budget and accounting where arrears by definition don't exist.

Researcher response: I agree with an E score.

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: a. (100)

Sources: There is a separate section reporting on contingent liabilities etc. This is presented in the EBP2017, Section 7 for loans, pages 85-87 and Annex 5 for guarantees, multi-year commitments etc, pages 238

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: a. (100)

Sources: These multi-year and long term commitments/projections are presented and analysed in the National budget document St meld nr 1, Chapters 2-7, pages 16-149 in the national budget. Some overall information is also included in the main EBP2017, section 1.1., 1.2. and 2.1, pages 7-16.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The Source is the PBS (the National Budget) Chapter 2 -3. There is a separate document presenting the long term perspective in a wider range every fourth year, last time in 2017.

Researcher response: This questions refers to the EBP, and so we cannot use the PBS to respond to it.

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: e.

Sources: Norway is not a recipient of donor assistance.

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: c. (33)

Sources: There is a discussion and presentation of the tax regime with all amendments and some discussions on tax expenditure in Chapters 4 of the National budget, pages 90-96. There is however not a comprehensive account for tax expenditures.

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: a. (100)

Sources: There is limited use of earmarking but for every case of earmarking there is an estimation of revenue and a narrative to justify including clear indication of authority to spend. These non-tax revenues will normally be identified through a specific series in the economic classification, post 2X (21, 23 etc) with corresponding expenditure and a specific spending authorisation provided by Parliament, "merinntekstfullmakt". An overview of all non-tax revenue is provided in the EPB2017, table 2.2. page 17. An overview of the specific earmarked non-tax revenue is presented in annex 4, pages 232-237.

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

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: a. (100)

Sources: There is a narrative in the main document, in the national budget and in the individual EBP 2017 documents. These are extensive and reflect priorities and policies. References is made to EBP2017, Chapters 1 and 2, the national budget chapters 1-3, pages 5-75.

Peer Reviewer**Opinion:** Agree with Comments**Comments:** There are also specific thematic documents presenting budgetary analysis and allocations for specific policy interventions.**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: a. (100)

Sources: These multi-year impacts are reflected for the following 2-3 years: 2017,2018,2019,2020and are linked to the policy changes and supported by a narrative, ref main document EBP2017 pages 68 and onwards (Section 5).

Peer Reviewer

Opinion: Agree with Comments

Comments: These are also contained in the White Papers of individual Ministries' budget submissions.

Government Reviewer

Opinion: Agree

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: a. (100)

Sources: Non-financial input are covered in the narrative of the main document EBP2017 and in further detail in the individual EBP2017 for each ministry. Reference is made to the main document EBP 2017, pages 7-15, for main priority programs.

Peer Reviewer

Opinion: Agree with Comments

Comments: The same is also covered in White Paper Budget submissions of individual Ministries

Government Reviewer

Opinion: Agree

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: a. (100)

Sources: Non-financial data on results are covered in the narrative of the main document EBP2017 and in further detail in the individual EBP2017 for each ministry. See EBP2017, Chapter 1 and 2, pages 5-16.

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: b. (67)

Sources: Yes, performance targets are assigned to most non-financial data on results and reported in the narrative of the main document EBP2017 and in further detail in the individual EBP2017 for each ministry.

Peer Reviewer

Opinion: Agree with Comments

Comments: While performance data are provided there is not always a clear link between budget allocation and planned deliverable i.e. the causal link can be challenged for some.

Government Reviewer

Opinion: Agree

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: This has been done some years ago, but has not been presented in 2017. In the Norwegian system this would be a white paper presented to Parliament and not included in the annual executive's budget proposal.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Some of the policies and related budget allocations are made explicitly to benefit specific target groups like low income pensioners, unemployed, persons with limited access or opportunities for employment, etc.

Government Reviewer

Opinion: Agree

IBP comment: Page 115 of the EBP (http://www.statsbudsjettet.no/upload/Statsbudsjett_2017/doku... (http://www.statsbudsjettet.no/upload/Statsbudsjett_2017/dokumenter/pdf/gulbok.pdf)) shows information of programs related to poverty and child poverty. To ensure consistency across countries, this should be counted for at least a C. Hence, the response has been changed from D to C.

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: The calendar is available to the public and published at the web-site of the Government. <https://www.regjeringen.no/no/tema/okonomi-og-budsjett/stats...> (<https://www.regjeringen.no/no/tema/okonomi-og-budsjett/statsbudsjettet/budsjettkalender/id439273/>)

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 published too late to be considered publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: As indicated in Section 1, the PBS was published alongside the EBP. This is too late to be considered publicly available for the OBS, hence, all the questions about PBS in Section 3 should be responded as D.

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 published too late to be considered publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The PBS is published at the same time as the detailed EBP.

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 published too late to be considered publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The PBS discuss tax-policies in Chapter 4 which are the main Revenues in the Budget.

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 published too late to be considered publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The PBS publish most of these estimates. Instead of debt it publish net wealth in the Government Pension Fund at the end of the fiscal year.

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 published too late to be considered publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: The EB presents all expenditure according to administrative, functional and economic classification.
<https://www.stortinget.no/globalassets/pdf/budsjettsiden/bla...> (<https://www.stortinget.no/globalassets/pdf/budsjettsiden/blabok2017.pdf>) See pages 6-89

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: The EB presents estimates for individual programs. <https://www.stortinget.no/globalassets/pdf/budsjettsiden/bla...> (<https://www.stortinget.no/globalassets/pdf/budsjettsiden/blabok2017.pdf>) See pages 6-89.

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: The EB presents revenue estimates by category, beginning on page 67 in Blue Book.

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: The EB presents individual sources of revenue accounting for all revenue, see pg 83 in Blue Book.

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: b. (67)

Sources: The enacted budget includes the decisions related to the Executive's presentation of: - the amount of net new borrowing required during the budget year; - the total debt outstanding at the end of the budget year; - the interest payments on the outstanding debt for the budget year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The total debt outstanding at the end of the budget year is not shown.

Researcher response: I agree with a B score.

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: a. (100)

Sources: The citizen budget provides the core elements and information beyond these. The online version makes it difficult to identify/link to specific examples, but it is possible to find the necessary information here: <http://www.statsbudsjettet.no/Statsbudsjettet-2017/Statsbuds...> (<http://www.statsbudsjettet.no/Statsbudsjettet-2017/Statsbudsjettet-fra-A-til-A/>)

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: c. (33)

Sources: The citizen budget is web-based. Access to internet is considered 100% in Norway.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Citizens budget is posted in the Ministry of Finance website but also presented through a series of press releases, in radio/TV programs and national/regional news papers i.e. it is a widespread dissemination process that generate significant public debate.

Government Reviewer

Opinion: Agree

IBP comment: The response remains as C. The evidence provided by the reviewer (<http://www.statsbudsjettet.no/Statsbudsjettet-2017/Satsinger...> (<http://www.statsbudsjettet.no/Statsbudsjettet-2017/Satsinger/>)) refers to the general budget, and not to the CB dissemination.

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: c. (33)

Sources: There are interest groups and interaction to inform development of these tools based on feedback mechanisms.

Peer Reviewer

Opinion: Agree with Comments

Comments: This question can be given different interpretations as there are consultations with different groups, and in particular target groups for policy initiatives prior to and after budget presentations. The main channel for public access and debate are however through parliamentary committees and within political parties through which the public voice opinions on the budget. This in addition to public debate through media.

Government Reviewer

Opinion: Agree

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: b. (67)

Sources: Citizen budgets are disseminated for the MYR and the proposal and enactment processes.

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: a. (100)

Sources: The in-year reports are presented according to administrative, functional and economic classifications.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: a. (100)

Sources: The in-year reports provide detailed actual expenditures for all programs.

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: Yes, comparisons are made for original expenditure estimates in the enacted budget with actual expenditure.

<https://dfo.no/Documents/FOA/statsregnskapet/2011/Statsregns...> (https://dfo.no/Documents/FOA/statsregnskapet/2011/Statsregnskapet-forklaring_bevilgningshistorikk.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: There is no comparison with the expenditures up to date,

Researcher response: The comparison is made for original estimates in the enacted budget with actual expenditure. There is no comparison of expenditure up to date with expenditure in previous years for the same period. There is no inconsistency.

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: In-year reports include actual revenue by category. <https://dfo.no/Documents/FOA/statsregnskapet/2011/Statsregns...> (https://dfo.no/Documents/FOA/statsregnskapet/2011/Statsregnskapet-forklaring_inntekter.pdf)

Peer Reviewer

Opinion: Agree

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: In-year reports include actual revenue for individual sources of revenue.

<https://dfo.no/Documents/FOA/statsregnskapet/2011/Statsregns...> (https://dfo.no/Documents/FOA/statsregnskapet/2011/Statsregnskapet-forklaring_inntekter.pdf)

forklaring_inntekter.pdf)

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: Comparison between the actual revenue with the enacted levels are made.

<https://dfo.no/Documents/FOA/statsregnskapet/2011/Statsregns...> (https://dfo.no/Documents/FOA/statsregnskapet/2011/Statsregnskapet-forklaring_bevilgningshistorikk.pdf)

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: c. (33)

Sources: Only expenditure and revenue and other authorisations to incur expenditure are reported, but not government borrowing and debt.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Interest payments are presented.

Researcher response: I agree with a C score.

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: c. (33)

Sources: Could not find any report with a full overview.

Peer Reviewer**Opinion:** Disagree**Suggested answer:** a.**Comments:** The Bank of Norway manages government debt portfolio and publishes quarterly statements on government debt/liabilities in detail ref. <http://www.norges-bank.no/Bank-og-marked/Statsgjeld/Nokkelta...> (<http://www.norges-bank.no/Bank-og-marked/Statsgjeld/Nokkeltall/>)**Government Reviewer****Opinion:** Agree**IBP comment:** Based on the reviewer's comment and the information provided in the Bank of Norway reports, the response has been changed from A to C. It is possible to find information on interest rate and maturity profile of the debt. See for example: <http://static.norges-bank.no/globalassets/upload/statsgjeld/...> (http://static.norges-bank.no/globalassets/upload/statsgjeld/nokkeltall/no/figurer_statsgjeld.pdf?v=07/04/2017152419&ft=.pdf)**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: a. (100)**Sources:** The MYR includes an extensive discussion of the assumptions, any changes and presents new forecasts with due explanations. http://www.statsbudsjettet.no/upload/Revidert_2016/dokumente... (http://www.statsbudsjettet.no/upload/Revidert_2016/dokumenter/pdf/stm2.pdf), pp 5-23.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**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: a. (100)**Sources:** The MYR includes a full revision of relevant expenditure and revenue estimates. MYR pages 14-115 describe all individual differences between the original and updated estimates and this is summarised from pages 123 and onwards and the suggested appropriations listed in annexes 1 for expenditure and 2 for revenue http://www.statsbudsjettet.no/upload/Revidert_2016/dokumente... (http://www.statsbudsjettet.no/upload/Revidert_2016/dokumenter/pdf/prop122.pdf)**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**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: a. (100)

Sources: The MYR presents expenditure by all three classifications. MYR pages 14-115 describe all individual differences between the original and updated estimates and this is summarised from pages 123 and onwards and the suggested appropriations listed in annexes 1 for expenditure and 2 for revenue http://www.statsbudsjettet.no/upload/Revidert_2016/dokumente...
(http://www.statsbudsjettet.no/upload/Revidert_2016/dokumenter/pdf/prop122.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: a. (100)

Sources: The MYR includes estimates for all expenditure. MYR pages 14-115 describe all individual differences between the original and updated estimates and this is summarised from pages 123 and onwards and the suggested appropriations listed in annexes 1 for expenditure and 2 for revenue http://www.statsbudsjettet.no/upload/Revidert_2016/dokumente...
(http://www.statsbudsjettet.no/upload/Revidert_2016/dokumenter/pdf/prop122.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: a. (100)

Sources: The Mid-Year review includes revenue estimate updates and an explanation of the differences between the original budget and the updated revenue. http://www.statsbudsjettet.no/upload/Revidert_2016/dokumente...
(http://www.statsbudsjettet.no/upload/Revidert_2016/dokumenter/pdf/prop122.pdf), pp 5-10 and the individual appropriations suggested.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: a. (100)

Sources: The MYR includes a comprehensive tax regime review and presents revenue estimates by category. See: Annex 2 pages 184
http://www.statsbudsjettet.no/upload/Revidert_2016/dokumente...
(http://www.statsbudsjettet.no/upload/Revidert_2016/dokumenter/pdf/prop121.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: a. (100)

Sources: The MYR includes individual sources of revenue accounting for all revenue.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Tax revenues are presented aggregated.

Researcher response: A score is correct. See Annex 2, which includes all revenue (including tax revenue estimates).

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: These are not updated in the MYR.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: These are published quarterly by the Bank of Norway although they are not contained in the MYR ref. <http://www.norges-bank.no/Bank-og-marked/Statsgjeld/Nokkelta...> (<http://www.norges-bank.no/Bank-og-marked/Statsgjeld/Nokkeltall/>)

Government Reviewer

Opinion: Agree

IBP comment: The reports noted by the peer reviewer do not qualify as a Mid-Year Review for the purposes of the OBS. Answer choice D maintained.

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: The YER provides an overview of the difference between the original enacted levels and the actual outcome for all expenditure. St meld nr 3 the YER includes all estimates of the differences between enacted and actual levels on Chapter 2 pages 18-45

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: The YER presents expenditure according to all three classifications. Appendix 2, page 82:
<https://www.regjeringen.no/no/dokumenter/meld.-st.-3-2015201...> (<https://www.regjeringen.no/no/dokumenter/meld.-st.-3-20152016/id2498577/>)

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: The YER presents estimates for programs accounting for all expenditure. Table 2.1 "Tabell 2.1 Utgifter 2015 etter programområde (tal i mill. kroner) ", page 18, <https://www.regjeringen.no/no/dokumenter/meld.-st.-3-2015201...> (<https://www.regjeringen.no/no/dokumenter/meld.-st.-3-20152016/id2498577/>)

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: The YER presented the difference between the enacted levels and the actual outcome for all revenue. Appendix 2, page 82: <https://www.regjeringen.no/no/dokumenter/meld.-st.-3-2015201...> (<https://www.regjeringen.no/no/dokumenter/meld.-st.-3-20152016/id2498577/>)

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: The YER presented revenue estimates by category. See starting page 153

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: The YER presents individual sources of revenue accounting for all revenue.

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: a. (100)

Sources: The YER presents the difference between the enact levels and actual government borrowing and debt for the fiscal year.

Peer Reviewer

Opinion: Agree with Comments

Comments: This is also reflected in Bank of Norway's reports from which the EYR is sourcing the data. ref. <http://www.norges-bank.no/Bank-og-marked/Statsgjeld/Nokkelta...> (<http://www.norges-bank.no/Bank-og-marked/Statsgjeld/Nokkeltall/>)

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: The original macroeconomic assumptions for the fiscal year and the actual outcomes are presented, but the narrative is limited in comprehensiveness.

Peer Reviewer

Opinion: Agree with Comments

Comments: There is a discussion on the deviation between macro forecast and outcomes - thus it can be discussed whether this is comprehensive enough to meet the criteria for an a) rating. It could likely be considered as an a) score.

Government Reviewer

Opinion: Agree

Researcher response: I agree with the reviewer's comment. Score changed to A.

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: a. (100)

Sources: The year end reports includes non-financial data on input and present a comparison with the original estimates along with a narrative. These are presented in the 16 individual EBP for the ministries and includes actual input, results and outcomes as compared to originally estimated results.

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: a. (100)

Sources: The year end reports of non-financial data on results are presented in the EBP fro the following year and includes actual outcomes as compared to originally estimated results.

Peer Reviewer

Opinion: Agree

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: d.

Sources: 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.

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: The year end report includes original estimates of extra-budgetary funds and the actual outcomes.

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: The YER includes a financial statement.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: The annual audit program includes all three types of audits.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: a. (100)

Sources: There is full coverage of the SAI's audits.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: There is full audit coverage, including for extra-budgetary funds.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: There is an executive summary in the SAI's annual audit report, pages 14-19.

<https://www.stortinget.no/globalassets/pdf/dokumentserien/20...> (<https://www.stortinget.no/globalassets/pdf/dokumentserien/2015-2016/dok1-201516.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: a. (100)

Sources: The executive reports publicly on steps taken to address audit findings. These are normally included in the audit reports as managerial responses. See document series 1 and 3.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: a. (100)

Sources: This report is presented once a year and provides an overview of action taken and pending issues. The action taken is also included in the main audit document Document nr 1. For more information check the annual report of the SAI:
<https://www.riksrevisjonen.no/OmRiksrevisjonen/Publikasjoner...>
(<https://www.riksrevisjonen.no/OmRiksrevisjonen/Publikasjoner/Arssrapporter/Documents/MeldingOmVirksomheten2015.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: The standing committees in the Parliament exercise this function. Additionally there is a Permanent Committee that exercises this role/function.

Peer Reviewer

Opinion: Agree with Comments

Comments: The Central Bureau of Statistics do provide macro and fiscal forecasts and provides analysis of budgetary impacts on several macro and fiscal dimensions. Its a statutory body independent of the executive and could as such be considered as an IFI although this is just one among its functions.

Government Reviewer

Opinion: Agree

IBP comment: Parliamentary committees are not considered IFIs, therefore, this response has been changed to D. If another organization is used, legislation should be cited and independence should be explained. There is no evidence that confirms the existence of an IFI.

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: There is no such body.

Peer Reviewer

Opinion: Agree with Comments

Comments: Ref. previous question, if the Bureau of statistics can be considered an IFI then the rating should be changed.

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: No.

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: No, representatives from the ministries however do participate.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: There is no IFI in Norway.

IBP comment: As per the OBS methodology, if there is no IFI, the response should be 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: Yes. This can be read through the minutes of the budget debates and the first overall budgetary and fiscal policy debate at the outset of the process. Not sure this is put down in law but in procedures. <https://www.stortinget.no/no/Saker-og-publikasjoner/Statsbud...> (<https://www.stortinget.no/no/Saker-og-publikasjoner/Statsbudsjettet/statsbudsjettet-2017/>) refers to the plenary discussing and approving the budget

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: b. (67)

Sources: Publication dates of the budget, previously reported 6th of October.

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: medio December is the general rule. The 2016 budget was approved on December 18th, ref www.stortinget.no (<http://www.stortinget.no>) and previously documented.

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: With reference to the constitution: <https://www.stortinget.no/nn/In-English/About-the-Storting/T...> (<https://www.stortinget.no/nn/In-English/About-the-Storting/The-Constitution/>) in english version.

Comments: Researcher: See Article 75: It devolves upon the Storting: a) to enact and repeal laws; to impose taxes, dues, customs and other public charges, which shall not, however, remain operative beyond 31 December of the succeeding year, unless they are expressly renewed by a new Storting; b) to raise loans in the name of the Realm; c) to supervise the monetary affairs of the Realm; d) to appropriate the moneys necessary to meet government expenditure; and Article 76: Every Bill shall first be proposed in the Odelsting, either by one of its own Members, or by the government through a Member of the Council of State. If the Bill is passed, it is sent to the Lagting, which either approves or rejects it, and in the latter case returns it with appended comments. These are taken into consideration by the Odelsting, which either shelves the bill or again sends it to the Lagting, with or without alteration. When a Bill from the Odelsting has twice been presented to the Lagting and has been returned a second time as rejected, the Storting shall meet in plenary session, and the bill is then decided by a majority of two thirds of its votes. Between each such deliberation there shall be an interval of at least three days.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: This has been documented by showing the differences between the EBP and the EB. Both documents are publicly available. All debates prior to votes in Parliament are also published.

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: Every year a specialised committee of the Parliament exercises this function. This is a link to the special committee's recommendation: <https://www.stortinget.no/no/Saker-og-publikasjoner/Publikas...> (<https://www.stortinget.no/no/Saker-og-publikasjoner/Publikasjoner/Innstillinger/Stortinget/2016-2017/inns-201617-002s/>)

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: a. (100)

Sources: All the sector committees are involved in the appraisal of the EBP and the decision-making process/approval of the budget votes. This link provides a full overview of the process in Parliament: <https://www.stortinget.no/no/Saker-og-publikasjoner/Saker/Sa...> (<https://www.stortinget.no/no/Saker-og-publikasjoner/Saker/Sak/?p=66656>) See, for example: <https://www.stortinget.no/no/Saker-og-publikasjoner/Vedtak/V...> (<https://www.stortinget.no/no/Saker-og-publikasjoner/Vedtak/Vedtak/Sak/?p=66723>)

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: b. (67)

Sources: The specialised committee and the sector committees are all involved in monitoring the budget implementation, particularly in the MYR. <https://www.stortinget.no/no/Saker-og-publikasjoner/Statsbud...> (<https://www.stortinget.no/no/Saker-og-publikasjoner/Statsbudsjettet/statsbudsjettet-2017/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: This is a link to the procedures and the documents around the MYR process documenting all standing committee's participation: <https://www.stortinget.no/no/Saker-og-publikasjoner/Statsbud...> (<https://www.stortinget.no/no/Saker-og-publikasjoner/Statsbudsjettet/statsbudsjettet-2017/>)

IBP comment: This response has been changed from A to B based on the evidence provided and the review around the MYR.

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: There are some but limited degrees of administrative discretion defined in the Appropriation regulations but in principle all amendments are presented to Parliament for approval.

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: There are som provision defined in the Appropriation regulations but apart from these, prior approval is the general practice.

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: a. (100)

Sources: All amendments need prior approval. See the appropriation regulations

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: Yes, there is a constitutional and control committee specialized for this task. <https://www.stortinget.no/no/Representanter-og-komiteer/Komi...> (<https://www.stortinget.no/no/Representanter-og-komiteer/Komiteene/Kontroll--og-konstitusjonskomiteen/>) For timeline and brief recommendations see <https://www.stortinget.no/no/Saker-og-publikasjoner/Saker/Sa...> (<https://www.stortinget.no/no/Saker-og-publikasjoner/Saker/Sak/?p=66787>)

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: This is defined in the Parliamentary procedures. See: <http://intosaiitaudit.org/mandates/writeups/norway.htm> (<http://intosaiitaudit.org/mandates/writeups/norway.htm>) From INTOSAI: "The SAI is Established under the constitution by an Act of Parliament/Legislative body. The Head SAI is appointed by Parliament. The supreme body of OAG is the Board of Auditors General consisting of five members appointed by the Parliament for its four years. The appointments are for a fixed period and the Auditors General cannot be dismissed during this period."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: The legislature needs to be involved. See law of the SAI: <https://lovdata.no/dokument/LTI/lov/2011-01-21-3> (<https://lovdata.no/dokument/LTI/lov/2011-01-21-3>) Riksrevisjonen ledes av et kollegium av fem riksrevisorer valgt av Stortinget i medhold av Grunnloven § 75 k.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: The budget is proposed by the SAI through the executive and approved by the legislature. The lack of adequate funding has never been raised and has not been part of any discussion administratively or politically in last decades.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: Yes. unlimited autonomy. The law: <https://lovdata.no/dokument/LTI/lov/2011-01-21-3> (<https://lovdata.no/dokument/LTI/lov/2011-01-21-3>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: No there are only internal supervision mechanisms.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: a. (100)

Sources: No less than 5. On the Parliaments' website an overview of all debates, hearings and minutes are presented. I refer to a link that presents all the Standing Committee of the constitutional and parliamentary scrutiny committee: <https://www.stortinget.no/no/Saker-og-publikasjoner/Saker/?psid=BEH&pid=2016-2017&ptid=all&pgid=DOK&tab=Committee&coid=KONTROLL#primaryfilter>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: d.

Sources: There are some hearings and open meetings but on invitation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: To ensure consistency and cross country comparisons, and given the lack of evidence provided, this response has been changed from C to D.

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: There are no open hearings or consultations during budget formulation, but during the parliamentary debate on specific issues and sector allocations.

Peer Reviewer

Opinion: Agree with Comments

Comments: This rating could be challenged as the Executive do consult with target group representatives impacted by specific policy initiatives targeting them like labor unions on unemployment, socially disadvantaged groups, etc. but as mentioned this is by Executive initiative, not as a regulated or legally constituted process

Government Reviewer

Opinion: Agree

Researcher response: There are no transparent explicit procedures for inclusion.

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 are no systematic hearings or discussions with the public based on broad and voluntary participation processes, but auscultation of specific issues related to policies, reforms etc. There are based on the public hearing procedures established.

Peer Reviewer

Opinion: Agree with Comments

Comments: Again it is a question of how Citizens are defined as the Executive consult with different groups prior to formulation of specific policy initiatives although it is not regulated through laws/by-laws or other budgetary regulations.

Government Reviewer

Opinion: Agree

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: d.

Sources: The participation mechanism during budget implementation is primarily organised around the MYR.

Peer Reviewer

Opinion: Agree with Comments

Comments: The media and others do invite the Executive and public for debate over the budget execution although it is not a regulated process.

Government Reviewer

Opinion: Agree

IBP comment: To ensure consistency and cross country comparisons, and given the lack of evidence provided, this response has been changed from C to D.

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 are no such laws and provisions

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: During the MYR

Peer Reviewer

Opinion: Agree with Comments

Comments: But also on a continues basis through media/public debates.

Government Reviewer

Opinion: Agree

IBP comment: As there is not evidence for a mechanism about implementation, the response has been changed from A to D.

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 publicly available information on these issues.

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: No such systematic feedback is provided.

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 are no such feedback mechanisms. These mechanisms only apply to specific reforms, policies or areas.

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: Not explicitly

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: c. (33)

Sources: Not to my knowledge

Peer Reviewer

Opinion: Agree with Comments

Comments: Could be rated as c) in as much as many line ministries invite interest groups/CSO/NGOs for debate to discuss proposed policy interventions. One example is the formulation of the aid budget under the ministry of Foreign affairs under which annual evaluation reports and their recommendations are subject to broad participation in the debate over recommended actions, another is related to local government reforms for which local government representatives are invited into debate over impact of proposed reforms ref. <http://www.ks.no/fagomrader/samfunn-og-demokrati/kommunerefo...> (<http://www.ks.no/fagomrader/samfunn-og-demokrati/kommunereformen/>)

Government Reviewer

Opinion: Agree

Researcher response: I can agree on a c score in as much as interest groups/CSO/NGOs are invited for debate to discuss proposed policy interventions. One example is the formulation of the aid budget under the ministry of Foreign affairs under which annual evaluation reports and their recommendations are subject to broad participation in the debate over recommended actions, another is related to local government reforms for which local government representatives are invited into debate over impact of proposed reforms ref. <http://www.ks.no/fagomrader/samfunn-og-demokrati/kommunerefo...> (<http://www.ks.no/fagomrader/samfunn-og-demokrati/kommunereformen/>)

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: Yes these are systematic and part of the parliamentary assessment of the EBP. All debates are part of the protocol from hearings that are published under procedures fro all budget related debates and votes.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: The response has been changed from A to C to ensure cross-country comparisons and based on the evidence. The information about the committees mentions public hearing (<https://www.stortinget.no/en/In-English/Standing-Committees/> (<https://www.stortinget.no/en/In-English/Standing-Committees/>)), but no evidence for a response A or B has been provided.

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: a. (100)

Sources: See the link of debates and the minutes: <https://www.stortinget.no/no/Saker-og-publikasjoner/Saker/?p...> (<https://www.stortinget.no/no/Saker-og-publikasjoner/Saker/?psid=BEH&pid=2016-2017&ptid=B&pgid=all&m=12#secondaryfilter>). and on the procedures that apply for hearings in the Standing Committees: <https://www.stortinget.no/no/Stortinget-og-demokratiet/Arbei...> (<https://www.stortinget.no/no/Stortinget-og-demokratiet/Arbeidet/Horinger/>)

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: No.

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: No.

Peer Reviewer

Opinion: Agree with Comments

Comments: The Public Accounts Committee (PAC) do call in representatives of the public impacted by SAI audit findings in relevant cases. This may qualify for a change in rating although it is not part of a regulated process but left to the discretion of the PAC.

Government Reviewer

Opinion: Agree

Researcher response: The Public Accounts Committee (PAC) do call in representatives of the public impacted by SAI audit findings in relevant cases. This may qualify for a change in rating (from D to C) although it is not part of a regulated process but left to the discretion of the PAC.

IBP comment: For cross country consistency, answer changed to C.

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: a. (100)

Sources: No.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The SAI has a mechanism through which any citizen may report on irregularities they consider should be brought to the attention for SAI audits ref. <https://www.riksrevisjonen.no/tipsoss/Sider/Tipsoss.aspx> (<https://www.riksrevisjonen.no/tipsoss/Sider/Tipsoss.aspx>)

Government Reviewer

Opinion: Agree

Researcher response: I agree on an a score. The SAI has a mechanism through which any citizen may report on irregularities they consider should be brought to the attention for SAI audits ref. <https://www.riksrevisjonen.no/tipsoss/Sider/Tipsoss.aspx> (<https://www.riksrevisjonen.no/tipsoss/Sider/Tipsoss.aspx>)

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: d.

Sources: No.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The Information is referred to in audit reports

Government Reviewer

Opinion: Agree

IBP comment: For cross-country comparisons, this question is maintained at D. The SAI does not provide a consolidated written list of inputs received or a report/summary on how they were used.

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: As far as I know there are no systematic open access to contribute, but on specific issues the public and CSOs are invited to participate.

Peer Reviewer

Opinion: Agree with Comments

Comments: There are interviews conducted with concerned individuals and CSOs who have been whistle blowers or target groups impacted by or providing info directing the SAI attention to specific areas of investigation

Government Reviewer

Opinion: Agree

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