

Open Budget Survey 2017

Questionnaire

Slovakia

January 2018

COUNTRY QUESTIONNAIRE: SLOVAKIA

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

Answer: FY 2017

Sources: Publishing of the PBS in Slovakia is ruled by the Law Nr. 523/2004 on Budgetary Rules and the EU Council Regulation Nr. 1466/97 on the strengthening of the surveillance of budgetary positions and the surveillance and coordination of economic policies. According to these, the MoF publishes the Stability Programme of the Slovak Republic no later than April 30 in the year preceding the corresponding fiscal year. The Stability Programme acts as the PBS and is a basis for the production of the EBP, with the deficit target set by the PBS being binding for the EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: The PBS is published no later than April 30th in the year preceding the FY of the corresponding budget. The latest PBS was published on 29/04/2016 according to the Slovak MoF webpage: <http://www.finance.gov.sk/Default.aspx?CatID=120> (<http://www.finance.gov.sk/Default.aspx?CatID=120>)

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: 29 April 2016

Sources: Webpage of Slovak MoF with PBS for recent years and dates of publishing: <http://www.finance.gov.sk/Default.aspx?CatID=120> (<http://www.finance.gov.sk/Default.aspx?CatID=120>)

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: It is marked as date of publishing on the webpage of the Slovak MoF next to the PDF file containing the PBS. We were also following the publication of the PBS closely(online as well as in terms of being submitted in paper to MPs), and we can confirm that the date is correct.

Sources: The MoF webpage containing the PBS is: <http://www.finance.gov.sk/Default.aspx?CatID=120> (<http://www.finance.gov.sk/Default.aspx?CatID=120>)

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: The direct link of the PBS document in PDF format is (the file is downloaded upon entering the URL into the webbrowser):
http://www.finance.gov.sk/Components/CategoryDocuments/s_Loa...
(http://www.finance.gov.sk/Components/CategoryDocuments/s_LoadDocument.aspx?categoryId=120&documentId=14456)

Sources: The address of the webpage containing the PDF file is: <http://www.finance.gov.sk/Default.aspx?CatID=120>
(<http://www.finance.gov.sk/Default.aspx?CatID=120>)

Comments: Researcher: The PBS is attached as 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: c.

Sources: The document is published in PDF format.

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: e.

Sources: The document is publicly available online.

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: The document is publicly available online.

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: "Program stability Slovenskej republiky na roky 2016 až 2019" (Slovak) / "Stability Programme of the Slovak Republic for Years 2016 to 2019" (English)

Sources: These are the names of the document in Slovak and in English.

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: No, there is no citizens version of the PBS.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: FY 2017

Sources: The EBP for FY 2017 was submitted to parliament on 13 October 2016.

Comments: Researcher: The ZIP file includes the whole material submitted as the EBP 2017 including attachments, the PDF file is only the main body containing most information.

Peer Reviewer

Opinion: Agree with Comments

Comments: Officially, the EBP is for years 2017-2019, but only 2017 information is legally binding.

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: The legal deadline is 15 October 2016, the actual date of submission of the EBP for FY 2017 was 13 October 2016.

Sources: The MoF publishes a preliminary EBP draft no later than 15 August, but this document usually changes considerably by cabinet before being put before parliament. The 15 October date is set by law as the deadline for submission to parliament according to the Law on Budgetary Rules.

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: The legal deadline for EBP submission to parliament is 15 October in the year before the respective FY. The deadline was respected for the 2017 EBP, given that the document was submitted to parliament (and published) on October 13, 2016.

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: The actual date of publication (that is, the date of submission to parliament) of the EBP for FY 2017 was 13 October 2016.

Sources: The date of submission is clearly state on the URL of the document as submitted to parliament: <http://www.nrsr.sk/web/Default.aspx?sid=zakony/cpt&ZakZborID=13&CisObdobia=7&ID=230>

Comments: Researcher: Researcher was also monitoring the web publication of the EBP, for the purposes of the Survey.

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: It is the date of submission to parliament according to the webpage of parliament: <http://www.nrsr.sk/web/Default.aspx?sid=zakony/cpt&ZakZborID=13&CisObdobia=7&ID=230> We can confirm that the date is correct and has not been manipulated ex-post.

Sources: We can confirm that the date stated on the webpage is genuine since we were following the publication of the document. One of our colleagues works as an assistant on parliament.

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.nrsr.sk/web/Default.aspx?sid=zakony/cpt&ZakZborID=13&CisObdobia=7&ID=230> (<http://www.nrsr.sk/web/Default.aspx?sid=zakony/cpt&ZakZborID=13&CisObdobia=7&ID=230>)

Sources: This is the webpage of the EBP for FY 2017 as submitted to parliament. It is accessed via the webpage of Slovak parliament.

Comments: Researcher: The yet-to-be-approved EBP is also available on the webpage of Slovak cabinet:

<http://www.rokovania.sk/Rokovanie.aspx/BodRokovaniaDetail?idMaterial=25982>. This is the version that cabinet has yet to approve, so it may not be 100% identical to the approved EBP, which is submitted to parliament. As a final note: the EBP is also published at the MoF website, but the weblink disappears and is replaced by the EB after the EB is published.

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: b.

Sources: Four supporting documents/attachments are available in Excel spreadsheets: 1. revenue related to state debt, 2. expenditure related to grants of the EEC, 3. revenue related to grants of the Norwegian Fund, 4. revenue related to the Swiss Financing Mechanism. These represent only a small fraction of the data included in the EBP for FY 2017. The majority of the supporting documents and the main body are only available as PDF or Word documents.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: I think the correct answer is C. The Excel documents do not fulfill criteria for machine readability.

Government Reviewer

Opinion: Agree

IBP comment: The response remains unchanged (b), because we are looking at "machine-readable" files, and not files complying with the "open data" criteria, which are stricter and do not include *xls.

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: The document is publicly available online.

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: The document is publicly available online.

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: Slovak original: "Návrh rozpočtu verejnej správy na roky 2017 až 2019". English translation: "Draft Budget of Public Administration for the Years 2017 to 2019."

Sources: In Slovakia, budgets are approved formally for a 3-year period.

Comments: Researcher: We are providing the EBP including supporting documents as published on the parliamentary webpage and compressed into a ZIP file.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Yes
- b. No

Answer: b.

Sources: No, there is no citizens version of the EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: FY 2016

Sources: The EB for FY 2017 should be published in early 2017, thus we will be working with the EB for FY 2016.

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 November 2015

Sources: Parliament informs about the legislative process of each law, including the EB, on its webpage. We determined the date from this webpage: <http://www.nrsr.sk/web/Default.aspx?sid=zakony/zakon&ZakZborID=13&CisObdobia=6&CPT=1700> (<http://www.nrsr.sk/web/Default.aspx?sid=zakony/zakon&ZakZborID=13&CisObdobia=6&CPT=1700>)

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: c. (33)

Sources: The MoF publishes the EB as approved by parliament within this timeframe.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: According to the MoF website, the EB was published on 16 February 2016. This more than six weeks after the EB was approved in the parliament. See: <https://www.finance.gov.sk/Default.aspx?CatID=10397> (<https://www.finance.gov.sk/Default.aspx?CatID=10397>)

Government Reviewer

Opinion: Agree

Researcher response: Having taken a deeper look at this, the 2016 budget was passed in parliament with an amendment, which had to be added to the original version of the EB published on December 22nd. Thus the EB published on February 16th is the amended and final version. I have changed the answer from "b" to "c").

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: 16 February 2016

Sources: This is the date of publication of the Law on the State Budget on the MoF webpage as approved by the Slovak parliament. Source: <http://www.finance.gov.sk/Default.aspx?CatID=10398> (<http://www.finance.gov.sk/Default.aspx?CatID=10398>). We can confirm the authenticity of the date since we were following the publication of the document closely.

Peer Reviewer

Opinion: Disagree

Suggested answer: 16 February 2016 as evidenced here: <https://www.finance.gov.sk/Default.aspx?CatID=10397> (<https://www.finance.gov.sk/Default.aspx?CatID=10397>)

Comments: The Law on the State Budget is not the EB, the EB is "Budget of Public Administration" as also indicated by the authors in response to other questions. And there the correct date is: <http://www.finance.gov.sk/Default.aspx?CatID=10398> (<http://www.finance.gov.sk/Default.aspx?CatID=10398>). This is also substantively important since the law on the State Budget contains only a very small portion of relevant budgetary information and it is only the complex "Budget of Public Administration" of which "State Budget" is only a part that really provides the necessary information to understand basic info such as total public expenditure, public revenue, and fiscal deficit.

Government Reviewer

Opinion: Agree

Researcher response: In light of the reviewer's input, and having done further research on the issue, I have changed the date of publication (from December 22nd, 2015) to 16 February 2016.

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: It is the date of publication of the respective document (the Law on State Budget for 2016) on the webpage of the Ministry of Finance. We can confirm the authenticity of the date. However, note that the main material of the EB has been later updated to a correct version on February 16th 2016. Thus the correct answer is February 16th.

Sources: <http://www.finance.gov.sk/Default.aspx?CatID=10398> (<http://www.finance.gov.sk/Default.aspx?CatID=10398>)

Peer Reviewer

Opinion: Disagree

Suggested answer: <https://www.finance.gov.sk/Default.aspx?CatID=10397> (<https://www.finance.gov.sk/Default.aspx?CatID=10397>)

Comments: The provided data are correct for the Law on State Budget, but it is the "Budget of Public Administration", a broader document that is really the EB. For this document, the date is different and also the link is different.

Government Reviewer

Opinion: Agree

Researcher response: The budget documentation was mostly published in December, but the main material was later updated in February due to an amendment having been passed in parliament. We can thus change the answer to the February 16th of 2016, including all related questions.

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: The budget: <http://www.finance.gov.sk/Default.aspx?CatID=10397> (<http://www.finance.gov.sk/Default.aspx?CatID=10397>) The budget law: <http://www.finance.gov.sk/Default.aspx?CatID=10398> (<http://www.finance.gov.sk/Default.aspx?CatID=10398>)

Sources: These are documents containing the approved EB as published on the MoF webpage.

Comments: Researcher: We are providing the files containing the EB 2016 documents.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

d. Not applicable

Answer: c.

Sources: It is only available in PDF format.

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: The document is publicly available online.

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: The document is publicly available online.

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: Slovak original: "Rozpočet verejnej správy na roky 2016 až 2018 - schválený NR SR." English translation: "Budget of Public Administration for 2016 to 2018 - as approved by parliament."

Sources: <http://www.finance.gov.sk/Default.aspx?CatID=10397> (<http://www.finance.gov.sk/Default.aspx?CatID=10397>)

Peer Reviewer

Opinion: Agree with Comments

Comments: The answer to this question shows authors' inconsistencies with regard to previous questions about the EB, because here they say: "Slovak original: "Rozpočet verejnej správy na roky 2016 až 2018 - schválený NR SR." English translation: "Budget of Public Administration for 2016 to 2018 - as approved by parliament." -- which is correct, but previously they identified as EB the "Zákon o štátnom rozpočte" / "Law on State Budget".

Government Reviewer

Opinion: Agree

Researcher response: The budget is passed by Parliament as the Budget Law, with the budget documentation published by the MoF being a supplement to the Law. Since there was an inconsistency in the date of publication of the EB on the webpage of the MoF, which we thought had been caused by the

need for a formal repair in the text of the main material, we used the Law as a reference for the original EB publishing. We also follow the webpage and the EB main material is usually published in tight sequence with the Law and supporting documentation. We now understand that the change to the EB main material has been more fundamental than we originally thought, thus we will use the date of publication of the amended main material of the EB on the MoF website, being 16/02/2016.

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

- a. Yes
- b. No

Answer: a.

Sources: Yes, there is a webpage intended to serve as a citizens version of the EB: <http://rozpocet.sk/app/homepage> (<http://rozpocet.sk/app/homepage>)

Comments: Researcher: Yes, there is a webpage intended to serve as a citizens version of the EB.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: FY 2016

Sources: <http://rozpocet.sk/app/homepage> (<http://rozpocet.sk/app/homepage>)

Peer Reviewer

Opinion: Agree with Comments

Comments: As noted previously, the budget is for 3 fiscal years, so officially for 2016-2018 in this case, but only 2016 is legally binding.

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: The document (or rather webpage) is available online in a timely manner.

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: Th CB is available online.

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: 31 December 2015

Sources: It is not possible to determine the exact date of publication, since the CB is not a separate document, but a webpage that is continually updated. We have therefore set the date as the last day of the year as we believe the CB version of the EB is updated before the FY starts. This is an assumption we made by continuously following the webpage, but it is not an exact date stated on the webpage.

Peer Reviewer

Opinion: Agree with Comments

Comments: I do not think the CB was there on the date authors provide, but I understand the logic of their approximation and cannot offer a better suggestion.

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: We assume the CB is published before the start of the respective year, but this is only an approximate observation.

Sources: <http://rozpocet.sk/app/homepage> (<http://rozpocet.sk/app/homepage>)

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://rozpocet.sk/app/homepage/rozpocetVCislach> (<http://rozpocet.sk/app/homepage/rozpocetVCislach>)

Sources: This is the subsection of the webpage containing numerical data on the EB.

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: Slovak original: "rozpočet.sk - Interaktívny rozpočtový portál". English translation: "Budget.sk (<http://budget.sk>) - the Interactive Budget Portal".

Sources: <http://rozpocet.sk/app/homepage> (<http://rozpocet.sk/app/homepage>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: The CB webpage is mainly concerned with the EB, however it also contains information regarding IYRs and budgetary measures.

Sources: EB: <http://rozpocet.sk/app/homepage/rozpocetVCislach> (<http://rozpocet.sk/app/homepage/rozpocetVCislach>) IYRs: <http://rozpocet.sk/app/homepage/rozpocetVCislach/monitoringS...> (<http://rozpocet.sk/app/homepage/rozpocetVCislach/monitoringStatnehoRozpocetu>) Budget measures: <http://rozpocet.sk/app/homepage/rozpocetVCislach/prehľadRozp...> (<http://rozpocet.sk/app/homepage/rozpocetVCislach/prehľadRozpocetovychOpatreni/2016/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: FY 2016

Sources: <https://www.mfsr.sk/Default.aspx?CatID=3569> (<https://www.mfsr.sk/Default.aspx?CatID=3569>)

Peer Reviewer

Opinion: Disagree

Suggested answer: n/a as there are no IYRs.

Comments: This will be the comment throughout questions in IYRs. While the technical information provided here is correct, I do not agree that these documents are IYRs. According to the text above IYRs "typically show actual expenditure by administrative unit (ministries, departments, or agencies), to ensure that they are held accountable for their expenditure." This is not the case for the reports. These are very brief and: 1/ provide a basic breakdown of tax revenue for a given date (only the so-called state budget, leaving aside other parts of the budget, such as social security etc), 2/ more importantly contains only 2 numbers for expenditure - current and capital - again only for the state budget as a whole. In my view, this very short table does not qualify as IYR.

Government Reviewer

Opinion: Agree

IBP comment: While acknowledging the very limited content of these reports, for consistency purposes -- both across countries and with in previous rounds of the Open Budget Survey for Slovakia -- they are considered In-Year Reports.

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: The IYR's are available for every month and every every day in the month: <https://www.mfsr.sk/Default.aspx?CatID=10598> (<https://www.mfsr.sk/Default.aspx?CatID=10598>) For instance, for October 2016, it is possible to see revenue and expenditure until the last day available: <http://www.mfsr.sk/Default.aspx?CatID=10599> (<http://www.mfsr.sk/Default.aspx?CatID=10599>) We attach a screenshot with daily revenue and expenditure data for 10-14 October, which is part of the IYR for October.

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: IYR August 2016: 05 September 2016 IYR July 2016: 01 August 2016 IYR June 2016: 01 July 2016 IYR May 2016: 02 June 2016 IYR April 2016: 02 May 2016 IYR March 2016: 01 April 2016 IYR February 2016: 01 March 2016

Sources: IYR August 2016: <https://www.mfsr.sk/Default.aspx?CatID=10597> (<https://www.mfsr.sk/Default.aspx?CatID=10597>) IYR July 2016: <https://www.mfsr.sk/Default.aspx?CatID=10596> (<https://www.mfsr.sk/Default.aspx?CatID=10596>) IYR June 2016: <https://www.mfsr.sk/Default.aspx?CatID=10595> (<https://www.mfsr.sk/Default.aspx?CatID=10595>) IYR May 2016: <https://www.mfsr.sk/Default.aspx?CatID=10594> (<https://www.mfsr.sk/Default.aspx?CatID=10594>) IYR April 2016: <https://www.mfsr.sk/Default.aspx?CatID=10593> (<https://www.mfsr.sk/Default.aspx?CatID=10593>) IYR March 2016: <https://www.mfsr.sk/Default.aspx?CatID=105924> (<https://www.mfsr.sk/Default.aspx?CatID=105924>) IYR February 2016: <https://www.mfsr.sk/Default.aspx?CatID=10591> (<https://www.mfsr.sk/Default.aspx?CatID=10591>)

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: It is the date of last update on the webpage of the respective IYR for the given month, right under the name of the IYR.

Sources: For example: <https://www.mfsr.sk/Default.aspx?CatID=10591> (<https://www.mfsr.sk/Default.aspx?CatID=10591>)

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://www.mfsr.sk/Default.aspx?CatID=3569> (<https://www.mfsr.sk/Default.aspx?CatID=3569>)

Sources: Monthly IYRs can be selected on this webpage.

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: c.

Sources: No, the data is only available as text in a table on the webpage.

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: The data is publicly available online.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: n/a

Sources: The data is publicly available online.

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: Slovak original: "Priebežné plnenie štátneho rozpočtu". English translation: "Current execution of the state budget".

Sources: <https://www.mfsr.sk/Default.aspx?CatID=3569> (<https://www.mfsr.sk/Default.aspx?CatID=3569>)

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: There is data from the IYR included on the CB portal: <http://rozpocet.sk/app/homepage/rozpocetVCislach/monitoringStatnehoRozpocetu/mesacnePlnenie/2016/>) However, the data is roughly the same as the data from the MoF webpage. Thus we chose answer b).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: FY 2016

Sources: According to the MoF, the MYR for FY 2016 is part of the draft budget for the FY 2017. Formerly, a separate document called "Report on Macroeconomic Development and Development of Public Finance" had been published, but this practice has been abandoned since FY 2015. The scale of the information available in the document has been greatly reduced with this step, but the document still includes a mid-year update to macroeconomic forecasts, current revenue and expenditure in comparison to planned revenue and expenditure, and an update on the development of the deficit and debt. The information, however, is scattered throughout the draft budget, and is not collected in a single document/annex. Thus, the document does not qualify as a MYR by the rules of the OBS 2017. The document is publicly available at the website of the MoF two months before being approved by cabinet and submitted to parliament. While the document at this stage does not qualify as EBP, the mid-point data contained in it is publicly available on the MoF webpage.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. (100) Six weeks or less after the midpoint

b. (67) Nine weeks or less, but more than six weeks, after the midpoint

c. (33) More than nine weeks, but less than three months, after the midpoint

d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

Answer: d.

Sources: The 2016 Mid-Year Review is considered "not produced". While in previous rounds, the MYR was a document in its own right, in 2016 some MYR-related information is part of the EBP(2017), but the relevant pieces of information (for example macro forecast, etc.) are scattered all around the entire draft EBP, while in order to consider it a MYR in its own right, it should at least be presented as a single document, in attachment/ addition to the main EBP body.

Comments: Researcher: The draft budget (which includes some mid-year information) has been published on 11 August 2016. The legal deadline is 15 August. The actual date of publication (11 August) falls within 6 weeks of the midpoint, the legal deadline does not.

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: n/a

Sources: August 11, 2016 was the date of publication on the draft budget on the webpage of the Slovak MoF.

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: n/a

Sources: <http://www.finance.gov.sk/Default.aspx?CatID=11224> (<http://www.finance.gov.sk/Default.aspx?CatID=11224>)

Comments: Researcher: The links sometimes stop working because the MoF overwrites the existing URL of the draft budget document with a new URL after the draft budget has been approved by Cabinet and submitted to parliament. We have attached the old document (before approval by Cabinet). But we can only provide the new URL with the newer version of the budget (and supporting documents, including MYR). We are sorry for this, but it is the practice of the MoF. However, we can personally confirm that the original version of the draft (budget and MYR) was published on 11 August, because we were monitoring it.

Peer Reviewer

Opinion: Agree with Comments

Comments: Confirming that the link provided no longer validates the answer, it has been updated with the approved budget.

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: n/a

Sources: http://www.finance.gov.sk/Components/CategoryDocuments/s_Load...

(http://www.finance.gov.sk/Components/CategoryDocuments/s_LoadDocument.aspx?categoryId=11224&documentId=14959) This is the URL of the main body of the draft budget which contains MYR-related information (but it's not a MYR). Other parts of the draft budget can be downloaded as PDF files here: <http://www.finance.gov.sk/Default.aspx?CatID=11224> (<http://www.finance.gov.sk/Default.aspx?CatID=11224>)

Comments: Researcher: The original link does not work properly because the MoF has replaced the old URL with a new one, where a newer version of the document is available. This is the practice every year. We are providing the new URL with the updated version of the document. The file of the old version is still available, we have uploaded it in the previous question.

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: d.

Sources: MYR not produced for 2016.

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: d.

Sources: A Mid-Year Review for 2016 is not produced.

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: See explanation for question MYR-1.

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: n/a

Sources: The draft budget includes a section titled (in Slovak original): "Aktuálny vývoj rozpočtu verejnej správy v roku 2016". English translation: "Current execution of the budget of public administration in year 2016". This information starts at page 5 of the document.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Yes
- b. No

Answer: b.

Sources: No, there is no citizens version of the MYR (a MYR is not produced altogether).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: FY 2015

Sources: According to the Slovak Law Nr. 523/2004 on Budgetary Rules, cabinet submits the State Final Account to parliament and the Supreme Control Office no later than the 20th of May in the year following the end of the reporting period (so May 20 2016 for YER 2015).

Peer Reviewer

Opinion: Agree with Comments

Comments: The Slovak law mandates that the Government submits two documents of this kind to parliament: - State Final Account in the 1st half of the year - Annual Comprehensive Report in the 2nd half of this year The Annual Comprehensive Report is a more recent addition and is submitted later, so I understand why authors chose to evaluate this question on the basis of State Final Account. However, from a substantive point of view, the Annual Comprehensive Report is more detailed.

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: The document was submitted to parliament by cabinet on 20 May 2016.

Peer Reviewer

Opinion: Agree with Comments

Comments: The Slovak law mandates that the Government submits two documents of this kind to parliament: - State Final Account in the 1st half of the year - Annual Comprehensive Report in the 2nd half of this year The Annual Comprehensive Report is a more recent addition and is submitted later, so I understand why authors chose to evaluate this question on the basis of State Final Account. However, from a substantive point of view, the Annual Comprehensive Report is more detailed.

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: 20 May 2016

Sources: The document and the date of publication is clearly visible on this website of parliament: <http://www.nrsr.sk/web/Default.aspx?sid=zakony/cpt&ZakZborID=13&CisObdobia=7&ID=108>

Peer Reviewer

Opinion: Agree with Comments

Comments: The Slovak law mandates that the Government submits two documents of this kind to parliament: - State Final Account in the 1st half of the year - Annual Comprehensive Report in the 2nd half of this year The Annual Comprehensive Report is a more recent addition and is submitted later, so I understand why authors chose to evaluate this question on the basis of State Final Account. However, from a substantive point of view, the Annual Comprehensive Report is more detailed.

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: The date is visible as "date of publication" on the website of parliament. We can confirm that the date is correct since we were following its publication closely.

Sources: The document on the parliamentary webpage: <http://www.nrsr.sk/web/Default.aspx?sid=zakony/cpt&ZakZborID=13&CisObdobia=7&ID=108>

Peer Reviewer

Opinion: Agree with Comments

Comments: The Slovak law mandates that the Government submits two documents of this kind to parliament: - State Final Account in the 1st half of the year - Annual Comprehensive Report in the 2nd half of this year The Annual Comprehensive Report is a more recent addition and is submitted later, so I understand why authors chose to evaluate this question on the basis of State Final Account. However, from a substantive point of view, the Annual Comprehensive Report is more detailed.

Government Reviewer

Opinion: Agree

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

Answer: <http://www.nrsr.sk/web/Default.aspx?sid=zakony/cpt&ZakZborID=13&CisObdobia=7&ID=108>

Sources: This is the URL of the YER FY 2015 as submitted to parliament.

Peer Reviewer

Opinion: Agree with Comments

Comments: The Slovak law mandates that the Government submits two documents of this kind to parliament: - State Final Account in the 1st half of the year - Annual Comprehensive Report in the 2nd half of this year The Annual Comprehensive Report is a more recent addition and is submitted later, so I understand why authors chose to evaluate this question on the basis of State Final Account. However, from a substantive point of view, the Annual Comprehensive Report is more detailed.

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: b.

Sources: The document includes the main body, which is a Word document, and numerous attachments. The attachments are all available in Excel. While the data included in the Excel attachments are quite comprehensive and complex (it covers structured data on public revenue and expenditure), the Word document containing the main body of the YER includes a lot of data that is not available in the attachments (i.e. changes in state debt). The attachments and the main body complement each other, the numerical data is not identical.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: I do not agree because while these files are in Excel, they are not machine readable.

Government Reviewer

Opinion: Agree

IBP comment: The response remains unchanged (b), because we are looking at "machine-readable" files, and not files complying with "open data" criteria, which are stricter and do not include *xls.

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: The document is publicly available online.

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: The document is publicly available online.

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: Slovak original: "Návrh štátneho záverečného účtu Slovenskej republiky za rok 2015". English translation: "Draft State Final Account of the Slovak Republic for year 2015".

Sources: This is the name of the document in Slovak and English.

Peer Reviewer

Opinion: Agree with Comments

Comments: The Slovak law mandates that the Government submits two documents of this kind to parliament: - State Final Account in the 1st half of the year - Annual Comprehensive Report in the 2nd half of this year The Annual Comprehensive Report is a more recent addition and is submitted later, so I understand why authors chose to evaluate this question on the basis of State Final Account. However, from a substantive point of view, the Annual Comprehensive Report is more detailed.

Government Reviewer

Opinion: Agree

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

- a. Yes
- b. No

Answer: b.

Sources: No, there is no citizens version.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: FY 2015

Sources: The AR is submitted to parliament by the Supreme Control Office.

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: a. (100)

Sources: The AR is publicly available in May in the year after the reporting period ends, usually just a few days after the publishing of the YER.

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: 27 May 2016

Sources: The document was submitted to parliament by the Supreme Control Office on 27 May 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: The date of submission to parliament is published under the name of the document on the webpage of parliament. We were also monitoring the publication of the document closely.

Sources: <http://www.nrsr.sk/web/Default.aspx?sid=zakony/cpt&ZakZborID=13&CisObdobia=7&ID=118> (<http://www.nrsr.sk/web/Default.aspx?sid=zakony/cpt&ZakZborID=13&CisObdobia=7&ID=118>)

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: <http://www.nrsr.sk/web/Default.aspx?sid=zakony/cpt&ZakZborID=13&CisObdobia=7&ID=118> (<http://www.nrsr.sk/web/Default.aspx?sid=zakony/cpt&ZakZborID=13&CisObdobia=7&ID=118>)

Sources: This is the address of the AR on the webpage of parliament.

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: The document is available as PDF only.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: e.

Sources: The document is publicly available online.

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: The document is publicly available online.

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: Slovak original: "Stanovisko Najvyššieho kontrolného úradu Slovenskej republiky k návrhu štátneho záverečného účtu Slovenskej republiky za rok 2015". English translation: "Statement of the Supreme Control Office of the Slovak Republic to the Draft State Final Account of the Slovak Republic for the year 2015".

Sources: These are the names of the document in Slovak and English.

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: No, there is no citizens version.

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: Slovak Ministry of Finance (budget documents, fiscal rules) - <http://www.finance.gov.sk/> (<http://www.finance.gov.sk/>) Council for Budget Responsibility (independent fiscal watchdog) - <http://www.rozpocetvarada.sk/> (<http://www.rozpocetvarada.sk/>) Supreme Control Office (audit reports) - <https://www.nku.gov.sk/home> (<https://www.nku.gov.sk/home>) Interactive Budget Portal (citizens budget) - <http://rozpocet.sk/app/homepage> (<http://rozpocet.sk/app/homepage>) Parliament (budget documents submitted to parliament) -

<http://www.nrsr.sk/web/> (<http://www.nrsr.sk/web/>) Cabinet Meetings (budget documents) - <http://www.rokovania.sk/Rokovanie.aspx> (<http://www.rokovania.sk/Rokovanie.aspx>)

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: b.

Sources: There are just the budget documents and their respective ministries. Additional sources containing relevant budget data are not available.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Ministry of Finance provides this information at www.rozpocet.sk (<http://www.rozpocet.sk>), website identified by authors as the Citizens' Budget. Additionally, the Budgetary Responsibility Council, which is "government" in the sense of being a public agency, does even better job here: <http://www.rozpocetvarada.sk/svk/rozpocet/122/rozpocet-pre-l...> (<http://www.rozpocetvarada.sk/svk/rozpocet/122/rozpocet-pre-ludi>)

Government Reviewer

Opinion: Agree

Researcher response: The links provided do include some useful information and infographics, but not revenue and expenditure data as a consolidated file or set of files available for download. Thus we keep our original answer, "b".

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: b.

Sources: No, there is no additional data on this apart from the official budget documents.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The link is here: <http://www.rozpocet.sk/app/homepage/rozpocetVCislach/rozpoce...> (<http://www.rozpocet.sk/app/homepage/rozpocetVCislach/rozpocetVerejnejSpravy/2016/>) However, to download the relevant year, one has to click on that year as it downloads annually.

Government Reviewer

Opinion: Agree

Researcher response: The link provided by the Peer Reviewer does not work, which we think is due to a new version of rozpocet.sk (<http://rozpocet.sk>) having been launched on or around 27/04/2017. As in our previous comment, the question refers to consolidated revenue and expenditure data in downloadable format, which we believe is not available here. The response remains unchanged, "b".

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: The Council for Budget Responsibility has published some infographics regarding public finance: <http://www.rozpocetvarada.sk/svk/rozpocet/271/infografiky> (<http://www.rozpocetvarada.sk/svk/rozpocet/271/infografiky>) Specifically for the FY

2016 budget: <http://www.rozpocetvarada.sk/svk/rozpocet/313/rozpocet-vs-na...> (<http://www.rozpocetvarada.sk/svk/rozpocet/313/rozpocet-vs-na-roky-2016-az-2018>) They are mostly in Slovak.

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: The MoF lists regulations regarding public finance: <http://www.finance.gov.sk/Default.aspx?CatID=3514> (<http://www.finance.gov.sk/Default.aspx?CatID=3514>) Unfortunately, most are only available in Slovak. Most of these are technical guidelines concerning the accounting and reporting methodology when composing the state budget and local budgets. The most fundamental law covering budget transparency is the Law on Budgetary Rules, which in articles 14-29 sets out the budget documents and their composition, the responsibilities of public bodies (parliament, the MoF and other ministries, local government, the Audit Office), and deadlines for timely publication of budget documents: <http://www.finance.gov.sk/Default.aspx?CatID=3515> (<http://www.finance.gov.sk/Default.aspx?CatID=3515>) The law and later amendments (listed separately) are also available in English: <http://www.finance.gov.sk/en/Default.aspx?CatID=495> (<http://www.finance.gov.sk/en/Default.aspx?CatID=495>) The Rules of Procedure of the National Council of the Slovak Republic state that the sessions of parliament including its committees are public, with certain exceptions. Article 45 sets out the functioning of the committees, including the Committee for Finance and Budget. Thus the public has the option to participate, albeit passively, in parliamentary hearings regarding public finance: https://www.nrsr.sk/web/Static/sk-SK/NRSR/Doc/zd_rokovaci-po... (https://www.nrsr.sk/web/Static/sk-SK/NRSR/Doc/zd_rokovaci-poriadok.pdf) The Legislative Rules of Government regulate the legislative process. Specifically, they state in Art. 13 how the public and various interest groups can have access to preliminary drafts of laws and how they can comment on them. However, the ability to comment on the budget is problematic, since the preliminary draft of the Budget Law may not include specific numbers before publication of the EBP, which is a separate document not included in the Budget Law: <https://www.justice.gov.sk/Dokumenty/Sekcia%20legislativy/20...> (https://www.justice.gov.sk/Dokumenty/Sekcia%20legislativy/2016_05_legislativne-pravidla-vlady-slovenskej-republiky-schavelne-uznesenim-vlady-slovenskej-republiky.pdf) The Law on the Supreme Audit Office regulate the functioning of the audit office: <https://www.nku.gov.sk/documents/10157/163701/Znenie+%C3%BA%...> (<https://www.nku.gov.sk/documents/10157/163701/Znenie+%C3%BA%C4%8Dinn%C3%A9+od+26.5.2011/ee4111c5-4fc5-4cea-beeb-b09868eb35db?version=1.3>) Some regulations are also available on the webpage of the CBR, notably the Constitutional Law on Fiscal Responsibility: <http://www.rozpocetvarada.sk/eng/rozpocet/125/what-do-we-do> (<http://www.rozpocetvarada.sk/eng/rozpocet/125/what-do-we-do>) The Constitutional Law provides rules for the Fiscal Council's reporting obligations to parliament, which enhances public finance transparency.

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: Slovak Law Nr. 211/2000 on Freedom of Information (ombudsman webpage) - <http://www.vop.gov.sk/slobodny-pristup-k-informaciam> (<http://www.vop.gov.sk/slobodny-pristup-k-informaciam>) The law covers general access to information in the broadest sense, and so generally speaking it does cover budgetary affairs, but it is not concerned with the budget specifically. The basic rule is that citizens have the right to obtain any information (unless classified) which is available to public authorities. This may be applied to the state budget, local budgets or public finance in general. An amendment passed in 2010 makes publication of all contracts of public authorities mandatory. Information can be obtained here: <http://www.minv.sk/?zverejnovanie-zmluv-informacie-pre-obce> (<http://www.minv.sk/?zverejnovanie-zmluv-informacie-pre-obce>) The amendment can also be found here: https://www.employment.gov.sk/files/ministerstvo/zakon_546_2... (https://www.employment.gov.sk/files/ministerstvo/zakon_546_2010.pdf)

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: In the EBP for FY 2017, an overview of expenditures classified by administrative units are available in a supplement to the main material - Table 05. The main material part of the EBP also includes this data, in chapter 4.3 (pages 46-139), which deals with the expenditure side of the EBP in program classification.

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: Yes, this is presented in a supplement of the main material of the EBP - Table 11.

Peer Reviewer

Opinion: Agree with Comments

Comments: The answer is true, but only applies to the "state budget", not the whole public budget of which state budget is the biggest element.

Government Reviewer

Opinion: Agree

Researcher response: The Peer Reviewer's comment is correct, but I believe this issue is not relevant for the purpose of scoring this and other questions of the EBP. The parts of public administration that are not covered by the main material of the EBP are referred to for the purposes of the OBS 2017 as extrabudgetary funds. Examples include the Social Security Funds, Health Insurance Companies, etc.

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: The document uses COFOG classification.

Comments: Researcher: The classification covers only the main headings, but they are compatible with COFOG.

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: Yes, Table 5 lists expenditure for administrative units in economic classification. Each administrative unit includes the following economic classification headings: - Current expenditure - Wages, salaries, service income and other personal - Employer contribution to insurance companies - Goods and services - Current transfers - Interest payments and other payments related to loans - Capital expenditures - Acquisition of capital assets - Capital transfers - Total expenses

Peer Reviewer

Opinion: Agree with Comments

Comments: I agree with the assessment, but it should be noted that this is presented only for "state budget", which is only a part of the overall public budget (though the largest one).

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: The economic classification is compatible with international standards, although with minor adjustments compared to GFS.

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: b. (67)

Sources: Yes, with the exception of the General Treasury chapter of the EBP, which is very specific, all expenditures are presented according to spending programs in the main material of the EBP, chapter 4.3 (pages 46-139).

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The program structure covers less than half of public expenditure (Eur 14 billion out of Eur 29.5 billion for 2017). The remaining parts are the "General Treasury" + public expenditure that are not part of "State Budget", but are part of "Public Administration Budget", i.e. EBP (e.g. Social Security Administration...)

Government Reviewer

Opinion: Agree

Researcher response: This question intends to assess the share of expenditure presented by program and included in the EBP. We therefore have to stick with a calculation based on expenditure as presented by the EBP, excluding extrabudgetary funds (such as the Social Security Fund, etc.).

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: Yes. Administrative and economic classification of expenditure is presented in Table 5 (FY 2017), Table 5a (FY 2018), and Table 5b (FY 2019). Functional classification of expenditure is presented in Table 11 (FY 2017), Table 11a (FY 2018), and Table 11b (FY 2019). The tables are part of the EBP for FY 2017 as submitted to parliament.

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: b. (67)

Sources: Yes, all expenditure is presented in multi-year programs, in the main material of the EBP, chapter 4.3 (pages 46-139), with the exception of the General Treasury chapter, which includes expenditures that are not part of any program (such as subsidies to the Social Insurance Fund and government transfers to the EU budget).

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The program structure where it exists covers also the following years, but it covers less than half of public expenditure (Eur 14 billion out of Eur 29.5 billion for 2017). The remaining parts are the "General Treasury" + public expenditure that are not part of "State Budget", but are part of "Public Administration Budget", i.e. EBP (e.g. Social Security Administration...)

Government Reviewer

Opinion: Agree

Researcher response: For methodological consistency and accuracy, we should consider the share of expenditure that are presented by program, and included in the EBP, therefore excluding extrabudgetary funds. The response remains unchanged.

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: Yes, this is presented in chapter 3.1 (page 23) of the main material of the EBP. Individual tax revenue estimates are also presented in a multi-year forecast.

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: Yes, this is presented in chapter 3.4 (page 28) of the main material of the EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Yes, both tax revenue (chapter 3.1) and non-tax revenue (chapter 3.4) is estimated for a multi-year period ending with FY 2019, in the main material of the EBP for FY 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: a. (100)

Sources: Yes, in chapter 3 of the main material of the EBP for FY 2017 the estimates for each individual revenue source are presented for a multi-year period (FY2017-FY2019).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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, this is presented in chapter 2.5 (pages 14-16) of the main material of the EBP for FY 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: c. (33)

Sources: The EBP contains info on state debt in two parts. The first is chapter 2.5 (pages 14-16) of the main material of the EBP. The second is a supplement Nr. 06 to the main material, which is included as PDF file in the EBP as submitted to parliament. This supplement includes the latest update of the Strategy of Debt Management of the Slovak Republic, which in turn includes a lot of data on state debt, including duration, maturity and interest rates. However, neither of these documents includes information regarding foreign/domestic state debt. This information is publicly available in Slovakia, and has been included in the EBP in past years, but is missing in the EBP for FY 2017.

Peer Reviewer

Opinion: Agree with Comments

Comments: I agree with the assessment, but one thing is worth adding: as Slovakia is a member of eurozone and does not have its own currency, potentially more relevant than domestic / foreign split is the euro / non-euro split. This information is provided in the document mentioned by authors (0.11% of the total debt is unhedged non-euro exposure).

Government Reviewer

Opinion: Agree

15: Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

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

Answer: a. (100)

Sources: A relatively rigorous macroeconomic forecast forms the standard introductory part of the EBP. The macroeconomic assumptions on which the EBP is based, including monetary policy in the eurozone and elsewhere, is presented in chapter 1 (pages 4-5).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

16: Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

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

Answer: d.

Sources: No, the EBP does not include a sensitivity analysis, and only one macroeconomic scenario is assumed. While underlying macroeconomic risks are briefly mentioned in chapter 1, the possible effects are not summed up in different scenarios, nor are they quantified.

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: d.

Sources: No, the EBP does not systematically present complex information on how new policy proposals affect expenditure. The EBP may include information regarding isolated policy changes, but this is no a general rule. However, there is a fiscal impact assessment process in Slovakia separate from the budget process, under which costings must be included in all proposals of new legislation. This information is included in impact assessment supplements of the legislative proposals.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: First of all, the MoF has complex no-policy-change calculations for the budget, but they are not presented in the EBP. More importantly, EBP includes assessment of new expenditure (4.1 of the document, pp. 39-40), but in a fairly brief format.

Government Reviewer

Opinion: Agree

Researcher response: We acknowledge the peer reviewer's comment, but it is not clear from the narrative on pages 39-40 whether the expenditure linked to policies or processes is new expenditure that adds to FY-1, or just a standalone sum on a certain policy or isolated measure. A comparison with previous years as a consequence of the policies is not presented, just a lump-sum information. We therefore keep response "d", consistent with the scoring in previous surveys, and also in light with the government reviewer's agreement with this response.

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: Yes, this is presented in chapter 3.1 (pages 17-24) of the main material of the EBP for FY 2017.

Peer Reviewer

Opinion: Agree

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: b. (67)

Sources: BY-1 expenditure estimates are presented by administrative and economic classification throughout the EBP including expenditure programs presented in chapter 4.3. The BY-1 estimates are based on the approved budget as well as latest execution estimates.

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: b. (67)

Sources: Yes, in chapter 4.3 all programs are presented with an expenditure time series which includes BY-1 expenditure estimates. However, not all chapters are written in programs (the exception being the General Treasury chapter), therefore we have selected b).

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The program structure where it exists covers also the previous years, but it covers less than half of public expenditure (Eur 14 billion out of Eur 29.5 billion for 2017). The remaining parts are the "General Treasury" + public expenditure that are not part of "State Budget", but are part of "Public Administration Budget", i.e. EBP (e.g. Social Security Administration...)

Government Reviewer

Opinion: Agree

Researcher response: Again, this is a question where we compute expenditure laid out in the EBP, excluding extrabudgetary funds, or whole public administration (that are not included in the EBP). The budget of these extrabudgetary funds are separate from the budget of central government administration. This is also consistent with the methodology and scoring in previous surveys. The response remains unchanged.

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: Yes. In chapter 4.4 of the main material of the EBP for FY 2017, expenditure estimates for BY-1 are available both in originally budgeted levels as well as actually executed levels. For instance, 2015 R means budgeted levels, while 2015 OS is the preliminary estimate of actual execution.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: b. (67)

Sources: Yes, expenditure estimates are available for three previous consecutive years, in administrative and economic classification, for all programs. Pages 39-139.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: b. (67)

Sources: The estimates are available for all programs, but since not all expenditures are classified in programs (the exception being the General Treasury chapter), we have selected b. Pages 39-139. The expenditure estimates are available for FY 2017, as well as FY 2016 (BY-1), FY 2015 (BY-2), and FY 2014 (BY-3). For FY 2016, "2016 N" is the budgeted amount and "2016 OS" is the expected execution.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The program structure where it exists covers also the following years, but it covers less than half of public expenditure (Eur 14 billion out of Eur 29.5 billion for 2017). The remaining parts are the "General Treasury" + public expenditure that are not part of "State Budget", but are part of "Public Administration Budget", i.e. EBP (e.g. Social Security Administration...)

Government Reviewer

Opinion: Agree

Researcher response: Please see also our answers to previous questions on this topic. The expenditures of these extra-budgetary bodies are not written in centrally sanctioned spending programs because these bodies are mostly autonomously managed. Most of those expenditures are located in the health insurance companies, the Social Insurance Fund, universities and local governments. Health insurers in Slovakia are joint-stock corporations, one of which is in public ownership and two are privately owned. Universities in Slovakia are independent institutions. The expenditure chapter of the Ministry of Education has of course a programme dedicated to the funding of university education, because the state subsidises universities through grants. But central government does not directly manage the budgets of universities. As for local governments, we do have programme budgeting in the budgets of municipalities and regions, but the number of municipalities is so large that it would be impractical, if not impossible, to list their expenditures in programme structure in the respective appendix of the EBP. Besides, local governments are democratically elected and responsible to their local constituents, and central government does not completely control or manage their spending. Another extra-budgetary fund is the Social Insurance Fund. The SIF is controlled by the government, but it's expenditures are mostly made up of pension payments, the entitlements to which are based on a

mandatory contributory insurance system. Which perhaps could be written as a programme, but due to the nature of the expenditure I am not entirely sure if that would make a lot of economic sense. This is the reason why we considered for the purpose of these questions only expenditures that are actively managed by central government administration and covered in the main material of the EBP. This is also consistent with scoring in previous surveys.

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: In the EBP for FY 2017, the latest expenditure figure representing actual outcomes is for FY 2015. For FY 2016, a preliminary estimate of expected actual outcome is available.

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: Yes, in chapter 3.1 (page 23) and chapter 3.4 (page 28) of the main body of the EBP for FY 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

26: Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

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

Answer: a. (100)

Sources: Yes, chapters 3.1 and 3.4 of the main material.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Yes, in chapters 3.1 and 3.4 of the main material. Figure 2015 R represents budgeted revenue, while 2015 OS represents estimated actual revenue.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: Yes, in chapters 3.1 and 3.4. Revenue figures are available for three consecutive years preceding the FY of the EBP (2014-2016).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

29: Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

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

Answer: a. (100)

Sources: Yes, in chapters 3.1 and 3.4 revenue figures are available for three years preceding the FY of the EBP (2014-2016).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: The latest actually executed revenue figure is for FY 2015. For FY 2016, a preliminary estimate of expected revenue is available. See page 23.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

31: Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year 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: c. (33)

Sources: Chapter 2.5 of the main material focuses on state debt, and includes figures for previous years (including BY-1). In addition, supplement Nr. 06 includes the latest update to the Debt Management Strategy, which includes additional debt-related information like maturity, duration, interest rates, etc. This information is also available for several past years. However, some key elements are missing in both documents, such as foreign/domestic debt. This information is publicly available in Slovakia, but it is not presented in the EBP for FY 2017.

Peer Reviewer

Opinion: Agree with Comments

Comments: I agree with the assessment, just a note: for Slovakia as a eurozone country, rather than domestic / foreign split, the euro / non-euro split is more important. Information on this is included in the Supplement Nr. 6 (referred to by authors).

Government Reviewer

Opinion: Agree

32: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

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

Answer: a. (100)

Sources: The latest real debt outcomes are available for FY 2015. See pages 14-16 of the main material of the EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

33: Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

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

Answer: b. (67)

Sources: The General Treasury chapter and the "Other expenditure" chapter of the main material of EBP include transfers to extrabudgetary funds, which is presented in chapter 4.3 (pages 132-139). However, there is only basic information. In addition, Supplement 01 deals specifically with extrabudgetary funds such as Social Security, Healthcare, municipalities, universities, special-purpose funds, etc. Supplement 03 deals with state-owned enterprises. However, not all extra-budgetary funds are accounted for.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The authors say: "However, not all extra-budgetary funds are accounted for." They might be right, but I am not aware of extrabudgetary funds that are part of public finance according to ESA2010 that would be excluded. Additionally, the Government and the Parliament approve, at the same time as EBP, detailed budgets of main extrabudgetary funds, specifically the Social Insurance Agency and some others.

Government Reviewer

Opinion: Agree

Researcher response: To my knowledge, the Environmental Fund and Audiovisual Fund were missing funds, but on second inspection, I see that they are present. Thus we change the answer to b). All extra budgetary funds (including the Social Insurance fund, in Supplement 01 to the EBP, starting on page 10) are presented.

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: b.

Sources: No, they are not presented on a consolidated basis.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The "Budget of Public Administration", which the authors identified as EBP, contains the total of Slovak public finance according to ESA2010 rules.

Government Reviewer

Opinion: Agree

Researcher response: Consolidated central government finance would include the state budget, but also some extra-budgetary funds and national regulatory authorities, and exclude local government, social security funds and certain public corporations. This is not presented in a consolidated manner, and it is not the same thing as consolidated general government finance. Supplement 01 to the EBP deals with bodies that are not part of the state budget, including local government, social security funds and public corporations. However, some of these bodies are national extrabudgetary funds and national regulatory authorities (i.e. the National Healthcare Authority, or the Authority for Regulation of Auditing Companies) which are neither a public corporation, nor local government, nor social security fund, but a national authority which is effectively run by the central government. They are just not formally part of the state budget. As such they fall under the IMF's definition of central government (page 126 of the Manual: "All government units that are agencies or instruments of the central authority of a country and that are covered by or financed through the budget or extrabudgetary funds at that level. "). A consolidated presentation of the chapters from the state budget and these national authorities is not presented, I have therefore selected answer b), even though the difference in terms of money would not be huge.

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: Yes, intergovernmental transfers are presented both in the main material of the EBP (chapter 2.1 and 4.3), as well as Supplement 01. A narrative is presented, but not all intergovernmental transfers are accounted for.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: I am not aware of any such transfers not mentioned in the documents cited by the researcher.

Government Reviewer

Opinion: Agree

Researcher response: Indeed, if we consider transfers from central government to lower levels of government, they should all be accounted for. Response changed from "c" to "a."

36: Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

- a. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No, this is not presented anywhere in the EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Yes, the main material provides this information in chapters 3.6 and 4.3 (individual chapters of ministries). In addition, supplements 01 and 03 provide a detailed overview of extra-budgetary funds and public corporations, including profits, losses and assets statements. For instance, on page 7 of Supplement 3, estimates of revenue and expenditure of public transport corporations are given, with grants and transfers specified as an item in the revenue section. On page 10, grants and transfers to the Social Insurance Fund are presented, and so on. As for individual ministries, for example, in chapter 4.3 of the main material, the chapter of the Ministry of Transport (pages 58-64) includes information on transfers to public bodies under authority of the ministry (National Highway Corporation, Railroads of the Slovak Republic, State Road Authority, State Fund for Housing Development, etc.), as well as state co-financing of the Operation Projects funded by the EU, along with a narrative.

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: d.

Sources: No, this is not reported. While there is generally little quasi-fiscal activity in Slovakia, and the one which takes place (such as export support through the Eximbanka) are not directly reported in the EBP.

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: c. (33)

Sources: Yes, a basic listing and description of transactions with state financial assets is presented in chapter 5 of the main material, page 140 onwards. Chapter 5.1 (pages 141-142) lists revenue operations along with a narrative, and chapter 5.2 (page 143 onwards) deals with expenditure operations. The narrative focuses in detail on the operations. For example, on page 142 there is information that loans were provided for the cities of Košice, Martin, Ľubotice and Bratislava. Information regarding the purpose of the loans is provided along with the number and date of the respective decrees of the government. In the expenditure chapter, similar information is presented with regards to debt relief under the MDRI initiative of the IDA, etc. However, this is not a comprehensive list of all state financial assets and liabilities. Such a list is present in the Financial Statement of the Slovak Republic, which includes a balance sheet of public administration. But this is not included in the EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: No, information on non-financial assets is not available in the EBP. But it is available in a balance sheet published in the State Closing Account.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: e.

Sources: Expenditure arrears are a non-issue in Slovakia since the introduction of the State Treasury system in 2003.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

42: Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

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

Answer: d.

Sources: Supplement 04 includes information on contingent liabilities. However, this is only available for FY 2014 and FY 2015. Therefore we chose answer d).

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The authors's information are correct, but given that there is a detailed information on contingent liabilities and the only problem is that it was not updated from end-2015 to end-2016, and the changes in the following year are not likely to be substantive, answer d. appears to be too harsh.

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Annex No. 4 (part of the approved budget) contains all necessary data which are relevant for the public.

IBP comment: This question specifically asks about information for the year which the EBP refers to, in this case BY2017. The peer reviewer's comment only refers to past years. The response remains, therefore, unchanged, also in light of the fact that the government reviewer agrees with our assessment.

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: b. (67)

Sources: Yes, long-term projections of fiscal sustainability are available in Supplement 05 "Implicit Liabilities".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: In the case of Slovakia, most donor funding is covered by the EU structural funds. Supplement 02 deals with financial relations between Slovakia and the EU, both figures and a short narrative are presented. EU co-financing is also presented throughout the main material of the EBP. In addition, Slovakia benefits from donor financing from the EEC Financing Mechanism (Table 14), the Norwegian Financing Mechanism (Table 15), and the Swiss Financing Mechanism (Table 16). The tables include figures but no narrative. Therefore we chose answer b).

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: Yes, tax expenditure is presented in chapter 3.5 of the main material along with a narrative, but a listing of the intended beneficiaries is not presented.

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: d.

Sources: Earmarked revenues are not commonly used in Slovakia, and they are predominantly a question of special state funds. The funds are part of budget documentation, but the earmarked revenue is not presented. Thus we chose answer d).

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: c. (33)

Sources: Yes, this information is presented briefly in the opening statement of the main material, as well as chapter 2.2, chapter 3.1, and chapter 4. Unfortunately, the information is scattered and rather limited in scope. The provided narrative does not cover the whole of government policy for the upcoming FY. Therefore, we chose c).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Yes, multi-year impact of policies are presented for example in chapter 3.1 (tax revenue) as well as in chapter 4.3 (expenditure chapters for ministries), but the information does not cover the whole of the government's policy changes.

Peer Reviewer

Opinion: Agree

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: c. (33)

Sources: Yes. Supplement 04 to the State Budget Law, which is submitted to parliament as part of the EBP documentation, lists all spending programs. Some of these include non-financial input data. For instance, on page 31 in the chapter of the Nuclear Supervision Office, an input performance goal is presented in program 080: the office is required to perform 150 inspections during the FY. Also: the main material of the EBP also includes information on the planned number of public employees for different, albeit not all, departments (chapter 4.2, pages 40-45). For instance, it shows the number of teachers and non-teaching staff in schools.

Peer Reviewer

Opinion: Agree with Comments

Comments: I think the question asks whether there are non-financial data on inputs to be acquired. The example that authors give on inspection is an output (number of inspections is an output of the government authority). The information on public employees is an input, but that is the only one as far as I know.

Government Reviewer

Opinion: Agree

Researcher response: Alright, let's stick with public employment as an input information. Thus we stick with answer c).

IBP comment: "Public employment" is surely input information. "Number of inspections" is a little more problematic: while the peer reviewer is right, in that the "number of inspections performed by an office" are generally considered an output, it is also true that they could be considered input, with the results from those inspections as the output.

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: c. (33)

Sources: No, this information is not presented in the EBP.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The program budgeting contains non-financial data on programs. Supplement 04 to the State Budget Law, which is submitted to parliament as part of the EBP documentation, lists all spending programs. Some of these include non-financial result / outcome data (example used by authors in the previous question about planned number of nuclear inspections is one of them)

Government Reviewer

Opinion: Agree

Researcher response: We can consider the inspections as an output rather than input, thus we changed the answer from "d" to "c." In addition, in the chapter of the Ministry of Health (starting page 70 of the main book of the EBP), there are charts concerning the health of the population, such as development of the average of living and the number of preventable deaths. But it's not presented in all chapters this way.

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: c. (33)

Sources: There are performance indicators assigned to programs, but they are not presented in the EBP. Supplement 04 to the State Budget Law presents narrative objectives, but without specific performance targets.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: As the authors say, "supplement 04 to the State Budget Law presents narrative objectives" and in a few cases, there are specific performance targets - for example, the Ministry of Education has specific performance target on the share of people with higher education among certain demographic groups.

Government Reviewer

Opinion: Agree

Researcher response: Since there are indeed quantitative targets in Supplement 04, such as those in the Education chapter (ensure 40% enrollment by 2020), we changed the answer from "d" to "c".

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: Chapter 4.3 (page 54) of the main material lists social policies as part of the chapter of the Social Affairs Ministry. Some of these policies, such as Assistance in Material Need, by definition benefit directly to the most impoverished populations, but there is no specific discussion on number of beneficiaries, program goals or performance targets.

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: While the budget contains specific figures on one antipoverty program - as mentioned by the authors - there is no comprehensive analysis of assistance to the poor, of which this program is only a relatively small part.

Government Reviewer

Opinion: Agree

IBP comment: While it is acknowledge that the level of information is minimal, it is nonetheless present, thus supporting a "c" answer. The response remains unchanged.

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: b. (67)

Sources: Yes, a legal timetable for the submission of the EBP is defined by the Slovak Law on Budgetary Rules. It regulates the conditions and dates of submission of key budgetary documents, including the EBP. A deadline for submission of line ministry budgets to the MoF, as well for the publication of a preliminary budget draft by the MoF (August 15) is given. The deadline for submission of the cabinet's EBP to parliament is also given (October 15). The respective dates can be found in Art. 14 of the law (page 9). The MoF does not inform on the details of its internal procedures.

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: a. (100)

Sources: Yes, information beyond the core elements is presented in chapter 1 of the Stability Programme for years 2016-2019 (FY 2017). In particular, table 2 in chapter 1.3 (page 13) contains additional information on the macroeconomic forecast such as unemployment rate, average wage growth, inflation (HICP), and current account balance. The supplement part of the PBS (starting page 54) includes additional forecast information. A forecast of interest rates in the eurozone is presented in table 1, page 8.

Comments: Researcher: The indicator used for the inflation rate is the Harmonized Index of Consumer Prices (HICP), which is included in the forecast on page 13. This indicator is used across all EU states so that there is a common methodology of computing the inflation rate. As for interest rates,

there is a table on page 1 which includes a forecast of short-term interest rates (the basic ECB rate) and long-term interest rates (yields on the 10-year German Bund, which is a reference point for the Eurozone but in particular for countries with close economic ties to Germany like Slovakia).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: c. (33)

Sources: In chapter 5.3, the PBS presents estimates for expenditure for FY 2017 according to functional classification (chart 42, page 48), but not much more. Some limited information on fiscal impact of reforms is available in chapter 2.4 - basic fiscal scenario (page 28), but the information does not cover all policy changes. Chapter 7 includes a short narrative on the main policy goals / structural reforms, but the fiscal impact presented in chapter 2.4 does not cover all the presented reforms.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: c. (33)

Sources: Yes, in chapter 2.4 - basic fiscal scenario. A tax forecast based on the main policy changes is included in table 14 (page 27), but not all policies are presented. In addition, chapter 5.2 presents policy changes with regards to improving efficiency of tax administration with respect to VAT. Chapter 7 presents a short policy narrative (revenues, expenditures, structural reforms), but there is no fiscal impact. The fiscal impact presented in chapter 2.4 only accounts for some of the presented changes.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: a. (100)

Sources: Chapter 2.6 includes information on net borrowing and total gross/net debt outstanding at the end of each FY. Table 20 on page 35 includes information on state budget deficit / net borrowing, right below the gross debt figures. In the supplements part of the PBS, table 4 (page 57) presents additional information, including interest payments.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: a. (100)

Sources: Yes, in table 16 (page 29) in chapter 2.4.

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: b. (67)

Sources: Yes, in chapter 4.3 (starting page 52) of the main book of the EB for FY 2016, expenditure is presented in administrative and economic classification. <http://finance.gov.sk/Default.aspx?CatID=10397> (<http://finance.gov.sk/Default.aspx?CatID=10397>)

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: Yes, expenditure programs are presented in addition 4 of the enacted State Budget Law (starting page 4544). Another presentation of programs, including a narrative, is included in the main book of the EB for FY 2016, chapter 4.3 (pages 53-140). Enacted State Budget Law (starting page 4544): <http://finance.gov.sk/Default.aspx?CatID=10398> (<http://finance.gov.sk/Default.aspx?CatID=10398>) Enacted Budget (pages 53-140): <http://finance.gov.sk/Default.aspx?CatID=10397> (<http://finance.gov.sk/Default.aspx?CatID=10397>)

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: This assessment is inconsistent with assessment of programs for the EBP done previously, where the authors themselves say that it covers more than 2/3 (their assessment is based purely on the narrow "State Budget" and they say that there are no program for the General Treasury chapter of the State Budget) and my view was that it covers less than 1/2 because the EBP and EB are not the narrow "State Budget", but the broader "Budget of Public Administration", as also stated by authors on other occasions.

Government Reviewer

Opinion: Agree

Researcher response: We do not agree that less than 2/3 of the expenditures are covered. It is not possible to account for all expenditure of public administration in programme budgeting since this includes independent bodies such as universities, health insurance companies and local governments, that are not part of the "State budget". In previous surveys, the EB and EBP main materials were considered as representing the budget, whereas extrabudgetary funds were considered separately. Even though we may refer to the Budget of Public Administration, the issue is really the State Budget.

IBP comment: For consistency, and in light of the researcher's response to the peer reviewer's comment, the response remains unchanged.

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: Yes, revenue estimates by category are presented in addition 1 of the Enacted State Budget Law, as well as in chapter 3.1 of the main book of the Enacted Budget. Enacted State Budget Law: <http://finance.gov.sk/Default.aspx?CatID=10398> (<http://finance.gov.sk/Default.aspx?CatID=10398>) Enacted Budget: <http://finance.gov.sk/Default.aspx?CatID=10397> (<http://finance.gov.sk/Default.aspx?CatID=10397>)

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: Yes, revenue estimates by individual source are presented in addition 1 of the Enacted State Budget Law, as well as in chapter 3.1 of the main book of the Enacted Budget. Enacted State Budget Law: <http://finance.gov.sk/Default.aspx?CatID=10398> (<http://finance.gov.sk/Default.aspx?CatID=10398>) Enacted Budget: <http://finance.gov.sk/Default.aspx?CatID=10397> (<http://finance.gov.sk/Default.aspx?CatID=10397>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

63: Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

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

Answer: a. (100)

Sources: Yes, chapter 2.5 of the main book of the EB for FY 2016 presents estimates of total debt as well as new borrowing. Interest payments are presented in chapter 4.3 (page 135) as part of the General Treasury chapter. Enacted Budget: <http://finance.gov.sk/Default.aspx?CatID=10397> (<http://finance.gov.sk/Default.aspx?CatID=10397>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: c. (33)

Sources: The CB provides information on revenue and expenditure, but nothing else. <http://rozpocet.sk/app/homepage/rozpocetVCislach/rozpocetVer...> (<http://rozpocet.sk/app/homepage/rozpocetVCislach/rozpocetVerejnejSpravy/statnyRozpocet/2016/>)

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 CB is only available as a webpage, a print version is not available. <http://rozpocet.sk/app/homepage> (<http://rozpocet.sk/app/homepage>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.
- b. (67) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.
- c. (33) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.

- d. (0) No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.
e. Not applicable/other (please comment).

Answer: d.

Sources: The CB webpage includes basic contact information of the MoF, but it does not differ from the contact information provided by the webpage of the MoF. This can hardly qualify as a proper mechanism to gather feedback from the public on their requirements towards the CB.
<http://rozpocet.sk/app/homepage/kontakt> (<http://rozpocet.sk/app/homepage/kontakt>)

Peer Reviewer
Opinion: Agree

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: c. (33)

Sources: In addition to the regular CB (being the EB), the webpage contains information on monthly execution of the budget, which in Slovakia acts as IYR. <http://rozpocet.sk/app/homepage/rozpocetVCislach/monitoringS...>
(<http://rozpocet.sk/app/homepage/rozpocetVCislach/monitoringStatnehoRozpocetu/mesacnePlnenie/2016/>)

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: c. (33)

Sources: Expenditure is presented in a very simplified economic classification, with total expenditure being classified as either current or capital expenditure. This is not identical to the economic classification provided by the EBP and EB, as defined by international standards, thus we chose d).
<http://www.finance.gov.sk/Default.aspx?CatID=3569> (<http://www.finance.gov.sk/Default.aspx?CatID=3569>) <http://www.finance.gov.sk/Default.aspx?CatID=10601> (<http://www.finance.gov.sk/Default.aspx?CatID=10601>)

Peer Reviewer
Opinion: Disagree
Suggested answer: e.

Comments: I fully agree with the authors' narrative assessment which mentions d/, but then the actual score chosen is c/. additionally: As previously argued, I do not agree with the assessment that the monthly execution reports can be termed "IYRs" as they are extremely brief and do not provide nearly any information on expenditure. However, if we accept them as IYRs, then the answer to this question is correct.

Government Reviewer
Opinion: Agree

IBP comment: While acknowledging the very limited content of these reports, for consistency purposes -- both across countries and with in previous rounds of the Open Budget Survey for Slovakia -- they are considered In-Year Reports. The response remains unchanged, and the same will apply for the other questions referring to this document.

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: d.

Sources: No, the only classification available is the one described in answer to question nr. 68. <http://www.finance.gov.sk/Default.aspx?CatID=3569> (<http://www.finance.gov.sk/Default.aspx?CatID=3569>) <http://www.finance.gov.sk/Default.aspx?CatID=10600> (<http://www.finance.gov.sk/Default.aspx?CatID=10600>)

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, this is clearly visible, with the first numerical column being the originally budgeted estimate, while the following columns are budget execution by date. <http://www.finance.gov.sk/Default.aspx?CatID=10601> (<http://www.finance.gov.sk/Default.aspx?CatID=10601>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Yes, revenues are classified as tax and non-tax, and tax revenue is further classified by main tax categories (income tax, VAT, excise taxes, etc.). <http://www.finance.gov.sk/Default.aspx?CatID=10601> (<http://www.finance.gov.sk/Default.aspx?CatID=10601>) <http://www.finance.gov.sk/Default.aspx?CatID=10600> (<http://www.finance.gov.sk/Default.aspx?CatID=10600>) <http://www.finance.gov.sk/Default.aspx?CatID=10599> (<http://www.finance.gov.sk/Default.aspx?CatID=10599>)

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: b. (67)

Sources: Yes, individual sources of revenue is classified by different taxes (i.e. VAT, income tax, excises, etc). <http://www.finance.gov.sk/Default.aspx?CatID=10599> (<http://www.finance.gov.sk/Default.aspx?CatID=10599>) <http://www.finance.gov.sk/Default.aspx?CatID=10600> (<http://www.finance.gov.sk/Default.aspx?CatID=10600>) <http://www.finance.gov.sk/Default.aspx?CatID=10601> (<http://www.finance.gov.sk/Default.aspx?CatID=10601>)

Comments: Researcher: Some of the categories are not broken down by individual items. For example: "Non-tax" is not broken down. And "Grants" only includes the "EU" subset, but it seems to imply there are additional sub-items.

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: Yes, the first column represents originally budgeted estimates, while following columns represent actual revenue by date. <http://www.finance.gov.sk/Default.aspx?CatID=10599> (<http://www.finance.gov.sk/Default.aspx?CatID=10599>) <http://www.finance.gov.sk/Default.aspx?CatID=10600> (<http://www.finance.gov.sk/Default.aspx?CatID=10600>) <http://www.finance.gov.sk/Default.aspx?CatID=10601> (<http://www.finance.gov.sk/Default.aspx?CatID=10601>)

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: The IYRs present the amount of the deficit, but the total debt outstanding and interest rates are not presented: <http://www.finance.gov.sk/Default.aspx?CatID=10601> (<http://www.finance.gov.sk/Default.aspx?CatID=10601>) The webpage of the MoF, which is also source of the IYRs, has information on quarterly development of public debt, including domestic/foreign structure and means of financing. This information is placed separately from the IYRs, which are mainly concerned with revenue and expenditure: <http://www.finance.gov.sk/Default.aspx?CatID=7949> (<http://www.finance.gov.sk/Default.aspx?CatID=7949>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.

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

Answer: d.

Sources: This information is available on the webpage of the MoF, within easy reach of the IYRs, but it is not itself part of the IYRs. Also, it excludes some core information such as maturity and interest payments. <http://www.finance.gov.sk/Default.aspx?CatID=7949> (<http://www.finance.gov.sk/Default.aspx?CatID=7949>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: The mid-year macroeconomic forecast update is included in chapter 1 (pages 3-4) of the 2017 draft budget document produced by the MoF. This update is an update to the forecast from the previous year (we've checked it - for example, expected GDP growth for FY 2016 has been updated to 3.2% from the FY 2016 enacted budget's forecast of 3.1%). The update for mid-year execution of the budget is presented in chapter 2.1 (pages 5-8) and partially chapter 2.2 (starting page 9). The mid-year execution estimates for FY 2016 are presented in the column "2016 OS".

Comments: Researcher: The 2016 Mid-Year Review is considered "not produced". While in previous rounds, the MYR was a document in its own right, in 2016 some MYR-related information is part of the EBP(2017), but the relevant pieces of information (for example macro forecast, etc.) are scattered all around the entire draft EBP, while in order to consider it a MYR in its own right, it should at least be presented as a single document, in attachment/ addition to the main EBP body.

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: d.

Sources: See chapter 2.1 (pages 5-8) of the 2017 draft budget document produced by the MoF as the first stage of the EBP approval process. Also, chapter 4, which presents an outline of the expenditure parameters of the upcoming EBP for FY 2017. In the table on page 36, the column 2016 OS represents an update of the expected execution of the expenditure side of the budget, while 2016 R represents the budgeted amount.

Comments: Researcher: The 2016 Mid-Year Review is considered "not produced". While in previous rounds, the MYR was a document in its own right, in 2016 some MYR-related information is part of the EBP(2017), but the relevant pieces of information (for example macro forecast, etc.) are scattered all around the entire draft EBP, while in order to consider it a MYR in its own right, it should at least be presented as a single document, in attachment/ addition to the main EBP body.

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: d.

Sources: A Mid-Year Review for 2016 was not produced. In addition, in the budget document, there is a schematic overview of the main differences in expenditure and the factors explaining them, but they are not presented in any of the three classifications (chapter 2.1 of the draft budget document).

Comments: Researcher: The 2016 Mid-Year Review is considered "not produced". While in previous rounds, the MYR was a document in its own right, in 2016 some MYR-related information is part of the EBP(2017), but the relevant pieces of information (for example macro forecast, etc.) are scattered all around the entire draft EBP, while in order to consider it a MYR in its own right, it should at least be presented as a single document, in attachment/ addition to the main EBP body.

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: d.

Sources: A Mid-Year Review for 2016 is not produced. In addition, updates of expenditure programs are not presented (neither in chapter 2.1 of the draft budget document nor anywhere else).

Comments: Researcher: The 2016 Mid-Year Review is considered "not produced". While in previous rounds, the MYR was a document in its own right, in 2016 some MYR-related information is part of the EBP(2017), but the relevant pieces of information (for example macro forecast, etc.) are scattered all around the entire draft EBP, while in order to consider it a MYR in its own right, it should at least be presented as a single document, in attachment/ addition to the main EBP body.

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: d.

Sources: A Mid-Year Review for 2016 is not produced. Revenue estimates with the difference between original and enacted are presented in chapter 2.1 of the draft [2017] budget document.

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: b.

Sources: The MYR was not produced.

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: d.

Sources: A Mid-Year Review for 2016 is not produced. But in chapter 3.2 of the [2017] draft budget document, table on page 23. Column titled "2016" represents a mid-year update of expected revenue estimates for FY 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: A Mid-Year Review for 2016 is not produced. Chapter 2.5 of the draft budget document presents an update on government borrowing and debt (column 2016 OS of the presented tables). An update on the level of debt and deficit is provided, together with an explanation on some key factors. However, many key elements (such as maturity, interest rates, or debt composition) are missing.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: Yes, chapter 3.2 of the main material of the YER for FY 2015. All documents that are part of the YER: <http://www.nrsr.sk/web/Default.aspx?sid=zakony/cpt&ZakZborID=13&CisObdobia=7&ID=108> Main material (Návrh štátneho záverečného účtu, third from above in the list): <http://www.nrsr.sk/web/Dynamic/Download.aspx?DocID=426529> (<http://www.nrsr.sk/web/Dynamic/Download.aspx?DocID=426529>)

Peer Reviewer

Opinion: Agree with Comments

Comments: I agree with the scoring, but as with previous questions concerning YER, it is worth noting that Slovakia has 2 Year-End Reports (State Final Account and Comprehensive Annual Report); the answers here refer only to the State Final Account (published earlier).

Government Reviewer

Opinion: Agree

Researcher response: The "State Annual Report" has been used in previous surveys, and it conforms to the methodology of the OBS as a Year-End Report, as it is also confirmed by the government reviewer.

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: Yes, in addition to chapter 3.2, expenditure is presented in 3 supplements available in Excel: Table 7: economic/administrative classification Table 11: functional classification Table 12: administrative/economic classification <http://www.nrsr.sk/web/Default.aspx?sid=zakony/cpt&ZakZborID=13&CisObdobia=7&ID=108>

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: b. (67)

Sources: Yes, in a supplement available in Excel, called Table 15. <http://www.nrsr.sk/web/Default.aspx?sid=zakony/cpt&ZakZborID...>
(<http://www.nrsr.sk/web/Default.aspx?sid=zakony/cpt&ZakZborID=13&CisObdobia=7&ID=108>)

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: As previously noted, programs cover less than 2/3 of the overall expenditure so while it is true that this report covers all existing programs, it does not cover all expenditure.

Government Reviewer

Opinion: Agree

Researcher response: In agreement with the peer reviewer, the response has been changed from "a" to "b".

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: Yes, chapter 3.1 of the main material of the YER for FY 2015. <http://www.nrsr.sk/web/Default.aspx?sid=zakony/cpt&ZakZborID...>
(<http://www.nrsr.sk/web/Default.aspx?sid=zakony/cpt&ZakZborID=13&CisObdobia=7&ID=108>)

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: Yes, chapter 3.1.1: tax revenue, chapter 3.1.2: non-tax revenue. There are also two supplements available in Excel: Table 2 and Table 3. <http://www.nrsr.sk/web/Default.aspx?sid=zakony/cpt&ZakZborID...> (<http://www.nrsr.sk/web/Default.aspx?sid=zakony/cpt&ZakZborID=13&CisObdobia=7&ID=108>)

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: Yes, chapter 3.1 as well as two supplements, Table 2 and Table 3. <http://www.nrsr.sk/web/Default.aspx?sid=zakony/cpt&ZakZborID=13&CisObdobia=7&ID=108>

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: Yes, chapter 2.2 of the main material. Additional debt-related information available in chapters 2.3 and 2.4. Total debt and net borrowing can be found on pages 17-18. Interest payments on pages 46-47. Some data on composition of debt is included, but maturity and foreign/domestic share is omitted. All files: <http://www.nrsr.sk/web/Default.aspx?sid=zakony/cpt&ZakZborID=13&CisObdobia=7&ID=108> Main material: <http://www.nrsr.sk/web/Dynamic/Download.aspx?DocID=426529>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

91: Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

- a. (100) Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, chapter 1.2.5 (page 7) of the main material of the YER for FY 2015 as submitted to parliament. The original estimates for FY 2015 can be seen in a table on page 5 of the main material of the EB for FY 2015. We can see that all the estimates from the EB have been used in the update for comparison in the YER correctly, except one, which is nominal GDP. In the original, the forecast for FY 2015 was 77,9 billion euros, the update states that originally forecasted nominal GDP was 76,4 billion. It is strange, since all other figures are stated correctly and the actual outcome of FY 2015 (nominal GDP = 78,1 billion) is very close to the original forecast. <http://www.nrsr.sk/web/Default.aspx?sid=zakony/cpt&ZakZborID=13&CisObdobia=7&ID=108>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No, non-financial data are not presented in the YER for FY 2015. <http://www.nrsr.sk/web/Default.aspx?sid=zakony/cpt&ZakZborID=13&CisOdbodia=7&ID=108>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No, non-financial data are not presented in the YER for FY 2015. <http://www.nrsr.sk/web/Default.aspx?sid=zakony/cpt&ZakZborID=13&CisOdbodia=7&ID=108>

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: c. (33)

Sources: The YER for FY 2015 presents expenditure on programs of the Social Affairs Ministry (both enacted levels as well as execution), such as Social Inclusion. This is very shortly and without much detail presented in Table 15, and there is no narrative. The main material includes an outline of social affairs spending (pages 53-54), which is partially aimed at the most impoverished parts of the population. A narrative is present explaining why social expenditure was lower than planned, but there is no in-depth analysis of particular policies. The info is very basic. <http://www.nrsr.sk/web/Default.aspx?sid=zakony/cpt&ZakZborID=13&CisOdbodia=7&ID=108>

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: There is no special reporting on this, there is only brief explanation of social spending comparable to any other expenditure.

Government Reviewer

Opinion: Agree

Researcher response: Since the program "Social Inclusion" is, by definition, intended to benefit the most impoverished members of society, even if it is not singled out in a separate section, I think answer "d" would not be adequate, although I agree that the information is very limited. Response "c" remains unchanged.

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: d.

Sources: No, the YER for FY 2015 covers mainly the state budget. Revenue and expenditure of extra-budgetary funds are not included, but there is a short overview and discussion of the transfers from the state budget to some of the extra-budgetary funds in chapter 3.2.1 (pages 41-46). <http://www.nrsr.sk/web/Default.aspx?sid=zakony/cpt&ZakZborID=13&CisObdobia=7&ID=108> (<http://www.nrsr.sk/web/Default.aspx?sid=zakony/cpt&ZakZborID=13&CisObdobia=7&ID=108>)

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 Consolidated Financial Statement of Public Administration (Slovak: Súhrnná účtovná závierka verejnej správy) includes a balance sheet and a profit & loss statement, and is published as a separate document by the Slovak MoF on its webpage: <http://www.finance.gov.sk/Default.aspx?CatID=8521> (<http://www.finance.gov.sk/Default.aspx?CatID=8521>) The weblink to the financial statement for FY 2015 is as follows: http://www.finance.gov.sk/Components/CategoryDocuments/s_LoadDocument.aspx?categoryId=8521&documentId=15177 In addition, a Consolidated Financial Statement is also produced for central government administration: <http://www.finance.gov.sk/Default.aspx?CatID=8520> (<http://www.finance.gov.sk/Default.aspx?CatID=8520>)

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 Supreme Audit Office (SAO) of the Slovak Republic conducts all three types of controls. Their share on the overall control activity of the office can be viewed on page 6 of the Annual Report of the SAO for FY 2015: <http://www.nrsr.sk/web/Default.aspx?sid=zakony/cpt&ZakZborID=13&CisObdobia=7&ID=21> (<http://www.nrsr.sk/web/Default.aspx?sid=zakony/cpt&ZakZborID=13&CisObdobia=7&ID=21>)

Comments: Researcher: Please note that the SAO's Annual Report is distinct from the SAO's Audit Report, which is a budgetary document examined in the OBS.

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: c. (33)

Sources: In theory, the SAO has authority to audit all public expenditure, including extrabudgetary funds. In practice, it performs audits on just a small percentage of the expenditure. A list of control activities for FY 2015 can be seen on page 54 of the latest Annual Report of the SAO of the Slovak Republic. <http://www.nrsr.sk/web/Default.aspx?sid=zakony/cpt&ZakZborID=13&CisObdobia=7&ID=21> (<http://www.nrsr.sk/web/Default.aspx?sid=zakony/cpt&ZakZborID=13&CisObdobia=7&ID=21>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: c. (33)

Sources: In theory, the SAO has authority to audit all public expenditure, including extrabudgetary funds. In practice, it performs audits on just a small percentage of the expenditure. A list of control activities for FY 2015 can be seen on page 54 of the latest Annual Report of the SAO of the Slovak Republic: <http://www.nrsr.sk/web/Default.aspx?sid=zakony/cpt&ZakZborID=13&CisObdobia=7&ID=21> (<http://www.nrsr.sk/web/Default.aspx?sid=zakony/cpt&ZakZborID=13&CisObdobia=7&ID=21>) The SAO produces the Audit Report, which is a legal compliance report on the YER: <http://www.nrsr.sk/web/Default.aspx?sid=zakony/cpt&ZakZborID=13&CisObdobia=7&ID=118> (<http://www.nrsr.sk/web/Default.aspx?sid=zakony/cpt&ZakZborID=13&CisObdobia=7&ID=118>) It also produces a Report on the EBP, but this technically speaking not an audit, but a legal compliance report, mostly focused on compliance with the legal framework for budget preparation: <http://www.nrsr.sk/web/Default.aspx?sid=zakony/cpt&ZakZborID=13&CisObdobia=7&ID=292> (<http://www.nrsr.sk/web/Default.aspx?sid=zakony/cpt&ZakZborID=13&CisObdobia=7&ID=292>) On page 8 of the Annual Report, there is information about what state institutions, including extra-budgetary funds, were audited. There were three funds: The Environmental Fund, the National Nuclear Fund, and the State Housing Development Fund.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: b.

Sources: Yes, the AR includes an introduction and a summary, but technically speaking, the AR in Slovakia is not an audit report but rather an opinion on the government final account and its compliance with the legal framework for preparation of budgetary documents. There is an introductory summary on pages 3-6 which sums up the basic parameters of budget execution in the respective fiscal year. Unfortunately, there is no executive summary of the entire Audit Report and in particular of the findings. <http://www.nrsr.sk/web/Default.aspx?sid=zakony/cpt&ZakZborID...> (<http://www.nrsr.sk/web/Default.aspx?sid=zakony/cpt&ZakZborID=13&CisObdobia=7&ID=118>)

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: d.

Sources: No, the executive doesn't produce a report on its actions taken to address audit findings.

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: d.

Sources: No, the executive or the legislature doesn't report on its actions taken to address audit findings.

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: a. (100)

Sources: The Slovak Constitutional Law on Fiscal Responsibility established in 2012 the Council for Budget Responsibility, which acts as a fiscal council. The Council is funded by the budget of the National Bank of Slovakia, which is independent from the state budget. The Chairman of the Council is nominated by the cabinet but voted in by a 3/5 supermajority in parliament, and the other two members are voted in by simple majority but nominated by the National Banks and the President, respectively, which means that a government with a simple majority cannot change the nominations. There are provisions for avoiding conflict of interest of the Council's members. The Constitutional Law also established a debt break and solidified mechanisms to ensure objectivity of government fiscal and macroeconomic forecasts. For more information, visit the website of the Council: <http://www.rozpocetovarada.sk/eng/home> (<http://www.rozpocetovarada.sk/eng/home>)

Comments: Researcher: We provide the Constitutional Law regulating the functioning of the fiscal council. The law can also be downloaded from the fiscal council's website.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: a. (100)

Sources: The main tasks of the CBR according to the Constitutional Law on Budget Responsibility are: 1. Each year, the CBR prepares the Report on the Long-Term Sustainability of Public Finances, pointing at potential issues which might induce excessive debt growth under the present budgetary policy setup. The report seeks to determine the extent to which the current fiscal burdens are being passed on to future generations: <http://www.rozpocetovarada.sk/svk/rozpocet/319/sprava-o-dlhod...> (<http://www.rozpocetovarada.sk/svk/rozpocet/319/sprava-o-dlhodobej-udrzatelnosti-verejnych-financii-april-2016>) 2. The CBR submits to the parliament the Report on Compliance with the Fiscal Responsibility and Fiscal Transparency Rules. The report seeks to answer the question of whether the government respects its own fiscal rules, and whether or not the data are obfuscated and/or transparency is compromised: <http://www.rozpocetovarada.sk/svk/rozpocet/335/sprava-o-hodno...> (<http://www.rozpocetovarada.sk/svk/rozpocet/335/sprava-o-hodnoteni-plnenia-pravidiel-rozp-zodp-a-transp-082016>) 3. The CBR may, acting on its own initiative or if invited to do so by a parliamentary caucus, draw up its own opinions on the legislative proposals submitted to the parliament. The purpose of these opinions is, in particular, to scrutinise the impact of such proposals on the long-term sustainability of public finances and their budgetary consequences. The parliament will thus have an independent opinion to feed into the law-making process. 4. The CBR also performs other activities related to the monitoring and assessment of how public finances develop. In other words, the CBR provides information on potential risks, presents alternative scenarios and, for example, puts forward suggestions on how to improve the methodology for the calculation of various indicators in the area of public finances. For the Report on the Long-Term Sustainability of Public Finances (point 1), the Council produces its own medium- and long-term fiscal and macroeconomic forecasts, which lean heavily on sources provided by the European Commission (such as demographic predictions). The Council also leans on short-term forecasts of other bodies (Slovak MoF, the EC, IMF).

Comments: Researcher: We used the official methodology of the CBR and the latest in long-term sustainability report. Unfortunately, they are only available in Slovak.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: c. (33)

Sources: According to the Constitutional Law, the Council may, acting on its own initiative or if invited to do so by a parliamentary caucus, draw up opinions on the legislative proposals submitted to the parliament. The objective is to offer an independent view and thus enable the expert community and public at large to better evaluate all impacts of proposed legislative measures. Apart from the short- and long-term impacts that they have on the general government budget, the CBR opinions also evaluate the impact of these measures on economic growth and household disposable income. This process was invoked only once. In August 2012, the CBR received a letter in which the SDKÚ-DS caucus requested CBR opinion on an amendment to Act No. 461/2003 on Social Insurance. Despite having only been in existence for several months and still in the process of creating its databases and models, the CBR agreed to draw up its opinion by the end of November 2012. The opinion reflected the final wording of the amendment as adopted by the parliament on 10 August 2012, and its main text does not take into account other laws enacted in the meantime. Source: <http://www.rozpocetovarada.sk/eng/rozpocet/152/opinions-on-le...> (<http://www.rozpocetovarada.sk/eng/rozpocet/152/opinions-on-legislative-proposals>)

Comments: Researcher: This is the only so-far available opinion of the CBR on a concrete legislative proposal.

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: c. (33)

Sources: The Council submits to the parliament the Report on Compliance with the Fiscal Responsibility and Fiscal Transparency Rules. The latest report was presented by the Chairman of the Council on a session of the Finance and Budget Committee of the National Council of the Slovak Republic on 05 September 2016 (item nr. 9). Other publications of the Council are not submitted to parliament on a regular basis. Thus a representative of the Council only comes to testify before a parliamentary committee once a year. The programs of the Committee can be viewed here:

<http://www.nrsr.sk/dl/Browser/Committee?committeeExternalId=...> (<http://www.nrsr.sk/dl/Browser/Committee?committeeExternalId=137>)

Comments: Researcher: We are uploading the program of the respective session of the Finance and Budget Committee and the latest CBR report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: c. (33)

Sources: The Stability Program of Slovakia for 2016–2019, which is the PBS for FY 2017, was debated both in a plenary session of parliament and in a session of the Finance and Budget Committee of parliament. The plenary session took place on 15 June 2016, and the session of the committee took place prior to that on 13 June 2016. Art. 14 of the Slovak Law on Budgetary Rules states that the deficit of the EBP must not exceed the planned deficit set by the Stability Programme as agreed by cabinet. Thus the power to determine binding deficit targets for the EBP lies with the cabinet, not parliament. Record of voting on the PBS in a plenary session of parliament on 15 June 2016: <http://www.nrsr.sk/web/Default.aspx?sid=schodze/hlasovanie/h...> (<http://www.nrsr.sk/web/Default.aspx?sid=schodze/hlasovanie/hlasklub&ID=37393>) The program of the respective session of the parliament committee is uploaded as an attachment.

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: The legal deadline for submitting the EBP to parliament as set by law is 15 October 2016, and the EBP is usually submitted precisely on this date. We can supply news articles which are written sometime around this date. Cabinet usually approves the EBP on a session which takes place in early October, and the PBS is tabled to parliament with the official date 15 October, which is the latest possible date according to law:
<http://podnikam.webnoviny.sk/ministri-schvalili-navrh-rozpoc...> (<http://podnikam.webnoviny.sk/ministri-schvalili-navrh-rozpoc-u-verejnej-spravy/>)
<http://www.cas.sk/clanok/457600/statny-rozpocet-na-rok-2017-...> (<http://www.cas.sk/clanok/457600/statny-rozpocet-na-rok-2017-rata-sa-s-rastom-ekonomiky-aj-zamestnanosti/>) <http://www.etrend.sk/trend-archiv/rok-2016/cislo-41/stat-sa-...> (<http://www.etrend.sk/trend-archiv/rok-2016/cislo-41/stat-sa-znova-spolieha-na-setrenie-vsade-inde-len-nie-u-seba.html>)

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: The law states a de facto legal deadline for approval of the EBP by parliament as 31 December (otherwise, an interim budgetary takes effect). The EBP for FY 2016 was approved on 20 November 2015, but this is not a rule. In three previous years prior to that, the EBP was approved in December. It is also worth noting that the budget for FY 2017 had not yet been approved by the 31st of December 2016, which is the cutoff date used to collect information for the Open Budget Survey 2017).

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: As authors note, in 2015 the parliament approved the budget more than a month before the end of the budget year, but this was actually an exception related to upcoming parliamentary elections in early 2016. Usually, the budget is approved in December, i.e. less than 1 month before the start of the budget year.

Government Reviewer

Opinion: Agree

Researcher response: In agreement with the peer reviewer, the response has been changed from "a" to "b".

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: There are no constitutional limits to parliament's ability to amend the EBP. The Procedural Rules of Parliament, which regulate the process of approving a law by parliament, does not make a distinctions between the EBP and other laws, as far as MP's amendments are concerned. An amendment to a law has to be proposed by at least 15 MPs and approved in the second and third reading to take effect. The Law on Budgetary Rules regulates the budget process on side of the executive, but it does not limit parliament's ability to amend the EBP. Law 350/1996 The Procedural Rules of Parliament: https://www.nrsr.sk/web/Static/sk-SK/NRSR/Doc/zd_rokovaci-po... (https://www.nrsr.sk/web/Static/sk-SK/NRSR/Doc/zd_rokovaci-poriadok.pdf) Constitution of the Slovak Republic: <https://www.prezident.sk/upload-files/46422.pdf> (<https://www.prezident.sk/upload-files/46422.pdf>) Law 523/2004 on Budgetary Rules: <http://www.finance.gov.sk/Default.aspx?CatID=3515> (<http://www.finance.gov.sk/Default.aspx?CatID=3515>) Constitutional Act 493/2011 on Budgetary Responsibility: http://www.rozpovtovarada.sk/images//constitutional_act_493_... (http://www.rozpovtovarada.sk/images//constitutional_act_493_2011.pdf)

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: During the approval process in parliament in November 2015, a total of four amendments were proposed by MPs to the EBP for FY 2016. Two of them passed, both came from MPs of the governing coalition: <http://www.nrsr.sk/web/Default.aspx?sid=schodze/hlasovanie/h...> (<http://www.nrsr.sk/web/Default.aspx?sid=schodze/hlasovanie/hlasklub&ID=36772>) <http://www.nrsr.sk/web/Default.aspx?sid=schodze/hlasovanie/h...> (<http://www.nrsr.sk/web/Default.aspx?sid=schodze/hlasovanie/hlasklub&ID=36774>) The amendments were seen critically by the media as they increased the expected tax revenue in the budget without this being supported by the latest fiscal and macroeconomic forecasts of the Board for Macroeconomic Forecasts and the Board for tax Forecast. These boards are established at the MoF by constitutional law and are meant to provide objective and impartial forecasts without political interference: <https://dennikn.sk/304395/cisla-daniach-rozpocete-su-vymyslen...> (<https://dennikn.sk/304395/cisla-daniach-rozpocete-su-vymyslene-pretlacili-kazimirovi-ludia/>) Unlike the US, where the President is elected separately from Congress, Slovakia's system of parliamentary democracy creates executives that are almost always politically aligned with the majority in the legislature. This can lead to situations where the governing coalition is using MP's amendments to bypass legal requirements for executive legal proposals (such as the official review process of legal proposals, or in this case, the constraints set by official macroeconomic forecasts).

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: b. (67)

Sources: The EBP for FY 2016 was debated in a session of the Finance and Budget Committee of the National Council of the Slovak Republic on 3 November 2015 (item nr. 42). The committee published a report (in the Slovak legislative process, this is called a Common Report of the Committees) to the EBP on 12 November 2015. However, this is less of an economic analysis and more of a legal formatily, where the Finance and Budget Committee reports on the process of discussing the EBP in the parliamentary committees. The committee eventually always recommends to approve the EBP, due to the fact that the political majority in the committee is supporting the executive. It also informs the majority in the National Council on which MP's amendments it recommends to approve, which is mostly based on political affiliation. For the EBP for FY 2017, the same process applied. The Common Report was passed at the 21st session of the Finance and Budget Committee, which was held on 21 November 2016. We have added the links in the comments section.

Comments: Researcher: EBP FY 2016 Program of 78th session of the Committee for Finance and Budget: <http://www.nrsr.sk/dl/Browser/Document?documentId=252839> (<http://www.nrsr.sk/dl/Browser/Document?documentId=252839>) Common Report of the Committee to the EBP for FY 2016: <http://www.nrsr.sk/dl/Browser/Document?documentId=253565> (<http://www.nrsr.sk/dl/Browser/Document?documentId=253565>) EBP FY 2017 Program of 21st session of Committee for Finance and Budget on 21 November 2016: <http://www.nrsr.sk/dl/Browser/Document?documentId=257479> (<http://www.nrsr.sk/dl/Browser/Document?documentId=257479>) Common report of the committee for EBP FY 2017: <http://www.nrsr.sk/dl/Browser/Document?documentId=257630> (<http://www.nrsr.sk/dl/Browser/Document?documentId=257630>)

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: c. (33)

Sources: In Slovakia, both the EBP and sectoral budgets are being discussed in the specialised parliamentary committees. For instance, the Committee for Social Affairs discussed in its 65th session on 10 November 2015: the EBP, the proposed budget of the Ministry of Social Affairs, the proposed Budget of the Social Insurance Fund, as well as all social legal proposals directly connected to the EBP. However, the committee does not compose a standalone report on this. Instead, the "hosting committee", which in this case is the Finance and Budget Committee, publishes a Common Report of the Committees on the EBP with recommendations. However, these recommendations are rather formal and mostly based on political affiliation. The report is a legislative formality, not an economic analysis of the budget.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Each parliamentary committee examines its "own" part of the budget and then adopts a resolution on it. This link provides a list of committees: <https://www.nrsr.sk/web/?sid=vybory/zoznam> (<https://www.nrsr.sk/web/?sid=vybory/zoznam>) By clicking on a Committee which shadows a Ministry (not all do), one can click through to all committee documentation. For example, the Social Committee's documents are here: <https://www.nrsr.sk/dl/Browser/Committee?committeeExternalId...> (<https://www.nrsr.sk/dl/Browser/Committee?committeeExternalId=141>) Resolutions (Uznesenie) are the first item and when clicking on it, on the right the list of all resolutions will appear. Resolution n.26 is the resolution on the 2017 budget. But one can also find resolutions on the Annual Report (n. 8)

Government Reviewer

Opinion: Agree

Researcher response: The issue here is whether those "resolutions" can be considered reports. The resolutions do not include any information, except for whether the committee recommends for parliament to agree with the legislation or not. There are no findings, it's a mere formality in the legislative process, which has more to do with who holds the majority in parliament than with some sort of analysis. For example: in looking at the resolution which the Peer Reviewer has mentioned (Resolution n. 26 of the Social Affairs Committee on the 2017 budget), one can see that it is just one page which states that the committee has examined the proposal and recommends for parliament to pass it. Nothing more. We therefore think this can not be classified as a "report." The response remains unchanged, "c."

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

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

Answer: c. (33)

Sources: This is a very tricky question. We are not sure if b), c) or d) applies here. In Slovakia, IYRs are published monthly on the webpage of the MoF, but they are not submitted to parliament as formal documents. The PBS, which is submitted to parliament in form of the Stability Program, includes macroeconomic and fiscal updates for the current year, and these can be discussed in the committees, albeit not as a separate matter. The MYR is now being published only as a part of the EBP, and as such, it is submitted to parliament and its committees. So every year parliament and its committees have one or two opportunities to formally discuss the in-year implementation of the current budget, which is when the PBS and EBP get submitted to parliament. A Common Report is published together with recommendations on how parliament should vote, but this is merely a formality. There is no separate report concerning in-year implementation, only as part of the PBS and EBP. Thus we chose d).

Comments: Researcher: We are submitting the common report to the EBP in Slovak. Whilst it does come with recommendations on how parliament should vote on the budget and proposed amendments, these recommendations are only formal. There is no economic analysis on the matter in the report.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: I agree with the authors' background information, but this would lead me to score as b, since there were two instances when the committee did discuss budget implementation and it adopted a resolution.

Government Reviewer

Opinion: Agree

Researcher response: The answer has been changed, from "d" to "c." While the report coming out of the discussion does not include any information besides a recommendation on how to vote, parliament does discuss implementation. This has been confirmed by the peer reviewer.

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: d.

Sources: According to Art. 2 the Slovak Budget Law 2016, the power to shift funds between administrative units lies with the cabinet (or the MoF, if this power is delegated to it by the cabinet). The Budget Law puts certain quantitative limits on these shifts (total expenditure may not increase by more than 1% and the budget deficit may not increase at all), but a prior vote in parliament is not required. Articles 15-18 of the Slovak Law on Budgetary Rules state that the authority to approve changes to ministries's budgets within the limit of the Budget Law is with the cabinet or the MoF. No parliamentary vote is required in this case either. The executive does not seek prior approval from parliament in these cases on its own. A list of all budgetary measures approved by the MoF is available on the webpage of Slovakia's Citizen Budget portal:

<http://www.rozpocet.sk/app/homepage/rozpocetVCislach/prehľad...>

(<http://www.rozpocet.sk/app/homepage/rozpocetVCislach/prehľadRozpocetovychOpatreni/2016/filtruj?page=1&pageSize=50>)

Comments: Researcher: Weblink to Slovak Law Nr. 523/2004 on Budgetary Rules, website of Slovak MoF: <http://www.finance.gov.sk/Default.aspx?CatID=3515> (<http://www.finance.gov.sk/Default.aspx?CatID=3515>)

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: c. (33)

Sources: Articles 15-18 of the Slovak Law on Budgetary Rules gives authority to modify budgets of ministries to cabinet/MoF, if this is within the limits set by the Budget Law (total expenditure may not increase by more than 1% and the deficit may not be increased at all). Spending of additional revenue must be approved by parliament in theory, but in practice this rarely happens.

Peer Reviewer

Opinion: Agree with Comments

Comments: I agree with the result. I just want to add that the law is being adhered to, it is just that the law itself is very flexible.

Government Reviewer

Opinion: Agree

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

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

Answer: d.

Sources: According to Art. 1 of the State Budget Law, cabinet may modify the expenditure of the budget as long as the deficit does not rise. Maximum increase of total expenditure is limited to 1%. This implicitly means that the executive can reduce spending without prior parliamentary approval. However, this does not occur in practice, the executive usually wants to spend the money.

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: c. (33)

Sources: The AR of the Supreme Audit Office for FY 2015 was examined on the 9th session of the Finance and Budget Committee of parliament together with the YER, item nr. 10. The session took place on 30 May 2016, three days after the AR was submitted to parliament. A Common report is published on the YER, but this focuses more on the formal side of the examination of the document. A common report for the AR is not produced.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: I agree with what the authors presented, but the Committee did adopt a resolution on the report so I think the proper answer is a.

Government Reviewer

Opinion: Agree

Researcher response: A common report for the Audit Report (AR) was not produced. The AR is presented to parliament, but there is no vote on it, and so there can be no separate resolution on the AR. Only the examination of the Year-End Report had a report produced. Thus, we advise to keep the original answer, "c".

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: According to Art. 61 of the Constitution of the Slovak Republic, the Chairman of the Supreme Audit Office is elected by the National Council of the Slovak Republic for a 7-year term. A person may be elected to this office for a maximum of two consecutive terms. The Slovak Law on the Supreme Audit Office states the same in Art. 8.

Comments: Researcher: Law 39/1993 on Supreme Audit Office: <https://www.nku.gov.sk/documents/10157/163701/Znenie+%C3%BA%...> (https://www.nku.gov.sk/documents/10157/163701/Znenie+%C3%BA%C4%8Dinn%C3%A9+od+1.11.2010/34af47c6-344f-4228-90b9-8b12a3861e3a) Constitution of the Slovak Republic: <https://www.prezident.sk/upload-files/46422.pdf> (https://www.prezident.sk/upload-files/46422.pdf)

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: According to Art. 61 of the Slovak Constitution, the power to remove the Chairman of the Supreme Audit Office lies exclusively with the National Council. Article 12 of the Law on the Supreme Audit Office defines in which cases the Chairman can be removed (such as being convicted of a crime, breaking the Law on the Supreme Audit Office, etc.). Slovak constitution: <https://www.prezident.sk/upload-files/46422.pdf>

(https://www.prezident.sk/upload-files/46422.pdf) Law 39/1993 on Supreme Audit Office: <https://www.nku.gov.sk/documents/10157/163701/Znenie+%C3%BA%...> (https://www.nku.gov.sk/documents/10157/163701/Znenie+%C3%BA%C4%8Dinn%C3%A9+od+1.11.2010/34af47c6-344f-4228-90b9-8b12a3861e3a)

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: According to Art. 21a of the Slovak Law on the Supreme Audit Office, the Supreme Audit Office proposes its budget to the Finance and Budget Committee of parliament, which approves and submits the budget to cabinet. Cabinet then approves the budget and submits the budget as part of the EBP to parliament. If the cabinet amends the SAO's during this process, it has to explain this to parliament when submitting the EBP to

parliament. Parliament has the final vote on approving the EBP. The annual budget of the SAO for FY 2016 was 8.5 million euros. Source (for the budget): <https://www.nku.gov.sk/documents/10157/1264024/Rozpis+z%C3%A1v%C3%A4zn%C3%BDch+ukazovate%C4%BEov+%C5%A1t%C3%A1tneho+rozpo%C3%A1t%C3%A1nia> (https://www.nku.gov.sk/documents/10157/1264024/Rozpis+z%C3%A1v%C3%A4zn%C3%BDch+ukazovate%C4%BEov+%C5%A1t%C3%A1tneho+rozpo%C3%A1t%C3%A1nia?version=1.0)

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: Art. 2 of the Slovak Law on the Supreme Audit Office defines the competences of the SAO. SAO has the power to perform audits of all public property. The law does not limit this power to a certain type of audit. On page 6 of the Report of the Audit Activities of the Supreme Audit Office for FY 2015, the SAO explains what types of audits (compliance, performance, financial) the office has undertaken. Compliance audits constituted the largest part of all audits performed (60%), followed by financial and compliance audits (21%), performance and compliance audits (17%), and performance audits (2%).

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: d.

Sources: The Supreme Audit Office is a member of INTOSAI, the International Organization of Supreme Audit Institutions, and EUROSAI, the European branch of INTOSAI. The international organization conducts peer reviews of the quality of supreme audit organizations. The last peer review of the Supreme Audit Office of the Slovak Republic was conducted in 2011. We provide the link and the peer reviews as PDF: https://www.nku.gov.sk/web/sao/events-projects/-/asset_publisher/rVNGtX3tPX9f/content/peer-review-experience

Peer Reviewer

Opinion: Agree with Comments

Comments: Essentially correct, but the peer review was conducted in 2010, which is 7 years ago. Additionally, it is completely voluntary and not embedded in law or other binding document.

Government Reviewer

Opinion: Agree

Researcher response: Changed the answer to d.

IBP comment: IBP agrees with the peer reviewer and researcher. The report cited is too old to qualify for a "b" response.

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: c. (33)

Sources: During the last 12 months, the Chairman of the Supreme Audit Office has testified to the Finance and Budget Committee on these occasions: 1. presenting the Report on the Audit Activities of the Supreme Audit Office 2. presenting the Year-End Report on the Budget of the Supreme Audit Office for FY 2015 3. presenting the Audit Report for FY 2015 4. presenting the Draft Budget of the Supreme Audit Office for FY 2017 These were presented on two sessions of the Finance and Budget Committee in 2016, the 7th session and the 9th session. Since these present four different topics, we decided to count them as four separate events, even though they were presented on just two sessions of the committee. We did not find any testimonies or presentations by a representative of the SAO, neither in the Finance and Budget Committee nor in other specialised committees of parliament. Links: 7th session programme: <http://www.nrsr.sk/dl/Browser/Document?documentId=255001> (<http://www.nrsr.sk/dl/Browser/Document?documentId=255001>) 7th session minutes: <http://www.nrsr.sk/dl/Browser/Document?documentId=255216> (<http://www.nrsr.sk/dl/Browser/Document?documentId=255216>) 9th session programme: <http://www.nrsr.sk/dl/Browser/Document?documentId=255425> (<http://www.nrsr.sk/dl/Browser/Document?documentId=255425>) 9th session minutes: <http://www.nrsr.sk/dl/Browser/Document?documentId=255577> (<http://www.nrsr.sk/dl/Browser/Document?documentId=255577>)

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: I agree with the assessment, but since the answer is "four", I am wondering why not choosing b instead of c.

Government Reviewer

Opinion: Not Qualified

IBP comment: After internal deliberations, and to keep consistency of answer across countries, IBP confirms that --although the SAI Chairman testified on four topics-- the appearances were only two. Response remains unchanged ("c").

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: No, there is no formal mechanism by which the public could participate in the preparation of the budget before being published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 is no formal mechanism.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

127:

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

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

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

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

Answer: d.

Sources: There is no formal mechanism.

Peer Reviewer

Opinion: Agree

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: There is no formal mechanism.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: b.

Sources: There is no formal mechanism.

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: There is no formal mechanism.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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 formal mechanism.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: There is no formal mechanism.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: There is no formal mechanism.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: b.

Sources: There are clear deadlines for publishing budget documents on part of the executive as defined by law. However, the executive does not use formal public participation mechanisms during budget formulation and implementation phase.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: No, there are no formal mechanisms. The formulation phase of the budget is a matter of political agreements between ministries and coalition parties, as Slovakia usually is governed by coalitions of political parties.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: c. (33)

Sources: The sessions of the committees of parliament are public, with the exception of special cases as defined by law. According to Art. 54 of the Procedural Rules of the National Council of the Slovak Republic, a parliamentary committee may invite selected members of the public to testify. The discretion whom to invite is purely in the hands of the committee.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: According to the rules (Art. 54 as mentioned by the authors), the public is explicitly allowed to visit a committee meeting. What is a discretionary decision of the committee is the ability to testify / speak up. People can ask to be heard, but the committee does not have to allow them. However, in practice, those wishing to testify are nearly always given the floor as their number is low. Usually, these are representatives of social partners or other CSOs.

Government Reviewer

Opinion: Agree

Researcher response: The question explicitly states that answer a) can only be selected if the committee does not exercise discretion who can testify. The Peer Reviewer has correctly stated that the discretion lies within the committee. Answer b) would also require for the committee not to exercise discretion in who is given the floor. Thus, response "c" is kept since the committee has the legal discretion in selecting who can testify. Even though they exercise this discretion generously, it's still at their discretion.

137:

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

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

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

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

Answer: d.

Sources: As there is little formal engagement in terms of active public participation, we chose to select answer d). The Finance and Budget Committee may invite selected members of the public to testify, but these mostly involve workers of public bodies in cases when the committee needs to investigate into some irregularities on behalf of the executive. The formulation / approval stage is not concerned.

Peer Reviewer

Opinion: Agree with Comments

Comments: The legislature does not "seek" input, so I agree with the assessment. However, members of the public who attend committee meetings can speak up on any issue they desire.

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: There is no formal mechanism of public participation in the budget formulation and preparation process.

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: d.

Sources: This matter is also covered by Art. 54 of the Procedural Rules of the National Council. The Audit Report is presented in a public session of the Committee for Finance and Budget, but the committee holds discretion on whom to invite to testify. The committee does not have a more open formal mechanism to seek input from the public. We are providing a link to the 9th session of the Finance and Budget Committee, which took place on 13 June 2016. Point 10 of this session was the presentation of the AR by the chairman of the Supreme Audit Office. This hearing was public. However, no members of the public testified. Link: <http://www.nrsr.sk/dl/Browser/Document?documentId=255577> (<http://www.nrsr.sk/dl/Browser/Document?documentId=255577>)

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: As already noted, members of the public / CSOs are entitled to attend a committee meeting and they can speak up, if the committee allows it. In practice, the committees nearly always allow it since the numbers are very low.

Government Reviewer

Opinion: Agree

Researcher response: We originally selected option "c" because the possibility for testimony is clearly there, but there is no proof that someone from the public was there and provided testimony (based on the minutes from the session). So we subsequently changed the answer and went with "d" based on IBP's recommendation.

IBP comment: The response remains unchanged, in light of the wording of the question (which asks whether the legislature uses the mechanism), and to maintain consistency of answers across countries.

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: The Supreme Audit Office has a webpage on which citizens can submit their complaints and suggestions, as well as requests for information. The SAO seeks these input and may include these in its audits, and it informs on its webpage about the audited bodies and the results of the audits: <https://www.nku.gov.sk/podavanie-staznosti-podnetov-a-inych-...> (<https://www.nku.gov.sk/podavanie-staznosti-podnetov-a-inych-podani>) According to its Annual Report 2015 (page 49), in 2015 the SAO received 461 suggestions from the public, out of which in 28 cases an audit directly at the problematic institution was performed. Link to the 2015 Annual Report: <https://www.nku.gov.sk/spravy-o-vysledkoch-kontrolnej-cinnos...> (https://www.nku.gov.sk/spravy-o-vysledkoch-kontrolnej-cinnosti-nku-sr?p_p_id=110_INSTANCE_t490&p_p_lifecycle=0&p_p_state=normal&p_p_mode=view&p_p_col_id=column-2&p_p_col_count=1&_110_INSTANCE_t490_struts_action=%2Fdocument_library_display%2Fview_file_entry&_110_INSTANCE_t490_redirect=https%3A%2F%20-vysledkoch-kontrolnej-cinnosti-nku-sr%3Fp_p_id%3D110_INSTANCE_t490%26p_p_lifecycle%3D0%26p_p_state%3Dnormal%26p_p_mode%3Dview%26p_p_col_id%3Dcolumn-2%26p_p_col_count%3D1&_110_INSTANCE_t490_fileEntryId=1278573) Link to the 2015 Audit Report: <http://www.nrsr.sk/web/Dynamic/Download.aspx?DocID=426929> (<http://www.nrsr.sk/web/Dynamic/Download.aspx?DocID=426929>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

Answer: c. (33)

Sources: The Supreme Audit Office maintains a webpage with a list of the suggestions received, but it is only available to registered users: <https://www.nku.gov.sk/informovanie-sa-o-stave-staznosti-a-p...> (<https://www.nku.gov.sk/informovanie-sa-o-stave-staznosti-a-podnetu-pre-nku-sr>) A comprehensive document available to download from the webpage and readable to everyone is not released. The SAO produces and annual report titled "Report on the Audit Activities of the SAO", in which the inputs from the public and its result are summarized. Link to the 2015 Annual Report: <https://www.nku.gov.sk/spravy-o-vysledkoch-kontrolnej-cinnos...> (https://www.nku.gov.sk/spravy-o-vysledkoch-kontrolnej-cinnosti-nku-sr?p_p_id=110_INSTANCE_t490&p_p_lifecycle=0&p_p_state=normal&p_p_mode=view&p_p_col_id=column-2&p_p_col_count=1&_110_INSTANCE_t490_struts_action=%2Fdocument_library_display%2Fview_file_entry&_110_INSTANCE_t490_redirect=https%3A%2F%20-vysledkoch-kontrolnej-cinnosti-nku-sr%3Fp_p_id%3D110_INSTANCE_t490%26p_p_lifecycle%3D0%26p_p_state%3Dnormal%26p_p_mode%3Dview%26p_p_col_id%3Dcolumn-2%26p_p_col_count%3D1&_110_INSTANCE_t490_fileEntryId=1278573) Link to the 2015 Audit Report: <http://www.nrsr.sk/web/Dynamic/Download.aspx?DocID=426929> (<http://www.nrsr.sk/web/Dynamic/Download.aspx?DocID=426929>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: No, the Supreme Audit Office does not have formal mechanisms through which the public can directly participate in audit investigations.

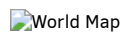
Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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