

Open Budget Survey 2017

Questionnaire

Slovenia

January 2018

COUNTRY QUESTIONNAIRE: SLOVENIA

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: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=B075780F77DEB88CC125803C00303923&db=pre_akt&mandat=VII&tip=doc) Go to: "besedilo proračunskega memoranduma"

Comments: Researcher: Since Slovenia implements 2 year budget, the PBS (Budget Memorandum 2017-2018 / Proračunski memorandum 2017-2018) refers to 2017 and 2018 fiscal year. Budget Memorandum 2017-2018 / Proračunski memorandum 2017-2018 was available to the public on 27.09.2016 (together with 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: d.

Sources: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=B075780F77DEB88CC125803C00303923&db=pre_akt&mandat=VII&tip=doc) Go to: "besedilo proračunskega memoranduma"

Comments: Researcher: Since Slovenia implements 2 year budget, the PBS (Budget Memorandum 2017-2018 / Proračunski memorandum 2017-2018) refers to 2017 and 2018 fiscal year. Budget Memorandum 2017-2018 / Proračunski memorandum 2017-2018 was available to the public on 27.09.2016 (together with the EBP).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: .

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: 27 September 2016

Sources: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=B075780F77DEB88CC125803C00303923&db=pre_akt&mandat=VII&tip=doc) Go

to: "besedilo proračunskega memoranduma" Date is written at the web site (see the link).

Comments: Researcher: Since Slovenia implements 2 year budget, the PBS (Budget Memorandum 2017-2018 / Proračunski memorandum 2017-2018) refers to 2017 and 2018 fiscal year. Budget Memorandum 2017-2018 / Proračunski memorandum 2017-2018 was available to the public on 27.09.2016.

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: 27 September 2016 Date is written at the web site (see the link).

Sources: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=B075780F77DEB88CC125803C00303923&db=pre_akt&mandat=VII&tip=doc) Go to: "besedilo proračunskega memoranduma"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=B075780F77DEB88CC125803C00303923&db=pre_akt&mandat=VII&tip=doc) Go to: "besedilo proračunskega memoranduma" Document is written only in Slovenian language.

Sources: Since Slovenia implements 2 year budget, the PBS (Budget Memorandum 2017-2018 / Proračunski memorandum 2017-2018) refers to 2017 and 2018 fiscal year. Budget Memorandum 2017-2018 / Proračunski memorandum 2017-2018 was available to the public on 27.09.2016 (together with the EBP).

Comments: Researcher: This document is PBS, it is named "proracunski memorandum" (budget memorandum) it has the necessary content and it is used to develop the EBP.

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: Since Slovenia implements 2 year budget, the PBS (Budget Memorandum 2017-2018 / Proračunski memorandum 2017-2018) refers to 2017 and 2018 fiscal year. Budget Memorandum 2017-2018 / Proračunski memorandum 2017-2018 was available to the public on 27.09.2016 (together with the EBP).

Comments: Researcher: As PDF document it is not machine-readable.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a.

Sources: Since Slovenia implements 2 year budget, the PBS (Budget Memorandum 2017-2018 / Proračunski memorandum 2017-2018) refers to 2017 and 2018 fiscal year. Budget Memorandum 2017-2018 / Proračunski memorandum 2017-2018 was available to the public on 27.09.2016 (together with the EBP).

Comments: Researcher: PBS is publicly available.

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: -

Comments: Researcher: -

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: Proračunski memorandum 2017-2018 / Budget Memorandum 2017-2018

Sources: Since Slovenia implements 2 year budget, the PBS (Budget Memorandum 2017-2018 / Proračunski memorandum 2017-2018) refers to 2017 and 2018 fiscal year. Budget Memorandum 2017-2018 / Proračunski memorandum 2017-2018 was available to the public on 27.09.2016 (together with the EBP).

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: Citizen version of PBS is not produced.

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: 2017

Sources: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=71D82C12B8688CBAC125803C002FB25F&db=pre_akt&mandat=VII&tip=doc)

Comments: Researcher: Executive's Budget Proposal contains 70 separated documents. All of them are available at the web site in PDF format (see the link). Due to their volume/number they are not attached to this answer.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: 27 September 2016

Sources: According to the law (Public finance act (Article 28(1)) and Rules of procedure of the National Assembly (Article 155(1)), the EBP for the next year has to be submitted to Parliament (National Assembly) by October 1st. Public finance act: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO1227> (<http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO1227>) (it is attached) Rules of procedure of the National Assembly: <http://pisrs.si/Pis.web/pregledPredpisa?id=POSL34> (<http://pisrs.si/Pis.web/pregledPredpisa?id=POSL34>) (it is attached)

Comments: Researcher: Date is written at the web site (see the link).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (67) At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

Answer: a. (100)

Sources: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=71D82C12B8688CBAC125803C002FB25F&db=pre_akt&mandat=VII&tip=doc)

Comments: Researcher: EBP was available to the public on 27.09.2016, date is written at the web site (see the link).

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: 27 September 2016

Sources: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=71D82C12B8688CBAC125803C002FB25F&db=pre_akt&mandat=VII&tip=doc)

Comments: Researcher: EBP was available to the public on 27.09.2016, date is written at the web site (see the link).

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: Date is written at the web site (see the link).

Sources: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=71D82C12B8688CBAC125803C002FB25F&db=pre_akt&mandat=VII&tip=doc)

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.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=71D82C12B8688CBAC125803C002FB25F&db=pre_akt&mandat=VII&tip=doc)

Sources: Executive's Budget Proposal contains 70 separated files. Due to their volume/number they are not attached to this answer. All of them are available at the web site in PDF format (see the link). Document is written only in Slovenian language.

Comments: Researcher: EBP is legally a single document, but put on the web separated into 70 different files (each of them including one comprehensive part ("chapter") of the EBP.

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: c.

Sources: Executive's Budget Proposal contains 70 separated documents. Due to their volume/number they are not attached to this answer. All of them are available at the web site in PDF format (see the link). <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=71D82C12B8688CBAC125803C002FB25F&db=pre_akt&mandat=VII&tip=doc) As PDF document it is not machine-readable.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: e.

Sources: -

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: -

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: Besedilo predloga sprememb Proračuna Republike Slovenije za leto 2017/ Proposed changes to the Budget of the Republic of Slovenia for 2017 <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=71D82C12B8688CBAC125803C002FB25F&db=pre_akt&mandat=VII&tip=doc) Document is written only in Slovenian language. There is supporting document to the EBP: Stability Programme - 2016 - amendments / Program stabilnosti - dopolnitev 2016 http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/EU_ seme... (http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/EU_semester/2016-04-28_PS_2016F.pdf/) English version is available at the EU web site: http://ec.europa.eu/europe2020/pdf/csr2016/sp2016_slovenia_e... (http://ec.europa.eu/europe2020/pdf/csr2016/sp2016_slovenia_en.pdf)

Sources: Supporting document to the EBP: Stability Programme is prepared every year (in April) by all EU member states (it is compulsory for them) and submitted to the EU Commission. It includes macroeconomic forecasts, forecast of government revenue and expenditure. It is a base for Executive Budget proposal and for Budget Memorandum.

Comments: Researcher: Slovenia implements 2-year budget cycle and EBP 2017 technically speaking includes last year (2015) budget for 2017 with added changes.

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: Citizen version of EBP is not produced.

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: 2017

Sources: Enacted Budget 2017: http://www.mf.gov.si/si/delovna_podrocja/proracun/sprejeti_p...
(http://www.mf.gov.si/si/delovna_podrocja/proracun/sprejeti_proracun/spremembe_proracuna_rs_za_let_2017/)

Comments: Researcher: EB for 2017 was approved by the parliament on November 17, and it was published at the Ministry of Finance web site on the same day.

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: 17 November 2016

Sources: EB for 2017 was approved by the parliament on November 17, and it was published at the Ministry of Finance web site on the same day.
Enacted Budget 2017: http://www.mf.gov.si/si/delovna_podrocja/proracun/sprejeti_p...
(http://www.mf.gov.si/si/delovna_podrocja/proracun/sprejeti_proracun/spremembe_proracuna_rs_za_let_2017/)

Comments: Researcher: According to the law (Public Finance Act (Article 29(1)) the EB has to be approved by the Parliament (National Assembly) before the start of the fiscal year (1st January) the budget proposal refers to. Public Finance Act: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO1227> (<http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO1227>) (it is attached).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: EB for 2017 was approved by the parliament on November 17, and it was published at the Ministry of Finance web site on the same day. Enacted Budget 2017: http://www.mf.gov.si/si/delovna_podrocja/proracun/sprejeti_p... (http://www.mf.gov.si/si/delovna_podrocja/proracun/sprejeti_proracun/spremembe_proracuna_rs_za_let_2017/)
Comments: Researcher: News about the approved budget was published by the Ministry of finance on November 17: http://www.mf.gov.si/si/medijsko_sredisce/novica/article/3/3... (http://www.mf.gov.si/si/medijsko_sredisce/novica/article/3/3053/)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: 17 November 2016

Sources: EB for 2017 was approved by the parliament on November 17, and it was published at the Ministry of Finance web site on the same day. Enacted Budget 2017: http://www.mf.gov.si/si/delovna_podrocja/proracun/sprejeti_p... (http://www.mf.gov.si/si/delovna_podrocja/proracun/sprejeti_proracun/spremembe_proracuna_rs_za_let_2017/)
Comments: Researcher: News about the approved budget was published by the Ministry of finance on November 17: http://www.mf.gov.si/si/medijsko_sredisce/novica/article/3/3... (http://www.mf.gov.si/si/medijsko_sredisce/novica/article/3/3053/)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: Date is written at the at the web site (see the link).

Sources: News about the approved budget was published by the Ministry of finance on November 17: http://www.mf.gov.si/si/medijsko_sredisce/novica/article/3/3... (http://www.mf.gov.si/si/medijsko_sredisce/novica/article/3/3053/)
Comments: Researcher: -

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: Enacted Budget 2017: http://www.mf.gov.si/si/delovna_podrocja/proracun/sprejeti_p... (http://www.mf.gov.si/si/delovna_podrocja/proracun/sprejeti_proracun/spremembe_proracuna_rs_za_let_2017/) Document is written only in Slovenian language.

Sources: -

Comments: Researcher: EB consists of three documents: 1. Splošni del (General Part) 2. Posebni del (Special Part) 3. Načrt razvojnih programov (Plan of Developing Programs) In addition, there are explanations (see the link).

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: b.

Sources: Enacted Budget 2017: http://www.mf.gov.si/si/delovna_podrocja/proracun/sprejeti_p...
(http://www.mf.gov.si/si/delovna_podrocja/proracun/sprejeti_proracun/spremembe_proracuna_rs_za_letno_2017/) Document is written only in Slovenian language.

Comments: Researcher: As combination of PDF and CSV formats, the document it is partly machine-readable.

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: -

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: -

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: Spremembe proračuna Republike Slovenije za leto 2017 /Changes of the budget of the Republic of Slovenia for 2017 Document is written only in Slovenian language.

Sources: Enacted Budget 2017: http://www.mf.gov.si/si/delovna_podrocja/proracun/sprejeti_p...
(http://www.mf.gov.si/si/delovna_podrocja/proracun/sprejeti_proracun/spremembe_proracuna_rs_za_leto_2017/)

Comments: Researcher: Slovenia implements 2-year budget cycle and EB 2017 which passed parliament in 2016 technically speaking includes last year (2015) budget for 2017 with added changes.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: a.

Sources: Ministry of finance published Citizens Budget together with the EB on November 17.

<http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/slike/p...>

(http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/slike/prora%C4%8Dun/Infografika_PRORACUN_2017_KONCNI.pdf)

Comments: Researcher: Citizens Budget is rather short document which includes major figures of budget revenue and expenditure, budget priorities and short explanations of selected public finance issues (i.e. budget deficit, budget timetable).

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: 2017

Sources: Ministry of finance published Citizens Budget together with the EB on November 17.

<http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/slike/p...>

(http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/slike/prora%C4%8Dun/Infografika_PRORACUN_2017_KONCNI.pdf) Citizens Budget is written in Slovenian language.

Comments: Researcher: Citizens Budget is rather short document which includes major figures of budget revenue and expenditure, budget priorities and short explanations of selected public finance issues (i.e. budget deficit, budget timetable). The researcher had a discussion regarding this issue via e-mail with Slovenia authorities. This year the Ministry of Finance prepared a completely new CB (for the first time), and thus the answer differs from OBS2015 and the 2016 Update.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Citizens Budget is also available in English language. See the link: <http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/slike/p...>
(http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/slike/prora%C4%8Dun/ANG_Infografika_PRORACUN_2017_KONCNI.pdf)

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: Ministry of finance published Citizens Budget together with the EB on November 17.
<http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/slike/p...>
(http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/slike/prora%C4%8Dun/Infografika_PRORACUN_2017_KONCNI.pdf) Citizens Budget is written in Slovenian language.

Comments: Researcher: Citizens Budget is publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Citizens Budget is also available in English language. See the link: <http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/slike/p...>
(http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/slike/prora%C4%8Dun/ANG_Infografika_PRORACUN_2017_KONCNI.pdf)

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

Answer: n/a

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-3a: If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

Answer: 17 November 2016.

Sources: News about the approved budget (EB) and Citizens Budget was published by the Ministry of finance on 17 November 2016 (see the link). Simultaneously, the Citizens Budget was published at the same site of the Ministry of Finance where is available – click widow: Proračun Republike Slovenije za leto 2017 / Budget of the Republic of Slovenia for year 2017. http://www.mf.gov.si/si/medijsko_sredisce/novica/article/3/3...
(http://www.mf.gov.si/si/medijsko_sredisce/novica/article/3/3053/)

Comments: Researcher: News about the approved budget (EB) and Citizens Budget was published by the Ministry of finance on 17 November 2016 (see the link). Simultaneously, the Citizens Budget was published at the same site of the Ministry of Finance where is available – click widow: Proračun Republike Slovenije za leto 2017 / Budget of the Republic of Slovenia for year 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: Date is written at the web site (see the link).

Sources: http://www.mf.gov.si/si/medijsko_sredisce/novica/article/3/3... (http://www.mf.gov.si/si/medijsko_sredisce/novica/article/3/3053/)

Comments: Researcher: News about the approved budget (EB) and Citizens Budget was published by the Ministry of finance on 17 November 2016 (see the link). Simultaneously, the Citizens Budget was published at the same site of the Ministry of Finance where is available – click widow: Proračun Republike Slovenije za leto 2017 / Budget of the Republic of Slovenia for year 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: <http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/slike/p...>

(http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/slike/prora%C4%8Dun/Infografika_PRORACUN_2017_KONCNI.pdf) Citizens Budget is written in Slovenian language.

Sources: Citizens Budget is rather short document which includes major figures of budget revenue and expenditure, budget priorities and short explanations of selected public finance issues (i.e. budget deficit, budget timetable).

Comments: Researcher: -

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Citizens Budget is also available in English language. See the link: <http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/slike/p...> (http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/slike/prora%C4%8Dun/ANG_Infografika_PRORACUN_2017_KONCNI.pdf)

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: Proračun Republike Slovenije za leto 2017 / Budget of the Republic of Slovenia for year 2017.

Sources: Citizens Budget is rather short document which includes major figures of budget revenue and expenditure, budget priorities and short explanations of selected public finance issues (i.e. budget deficit, budget timetable).

Comments: Researcher: -

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: Citizens Budget correspond to Enacted Budget 2017.

Sources: -

Comments: Researcher: Citizens Budget for Enacted Budget 2017 was published for the first time by the Ministry of Finance.

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: 2016

Sources: IYRs: http://www.mf.gov.si/si/delovna_podrocja/javne_finance/tekoc...
(http://www.mf.gov.si/si/delovna_podrocja/javne_finance/tekoca_gibanja_v_javnih_financah/blagajne_javnega_financiranja/) Go to "Državni proračun 1992-2017".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: IYRs: http://www.mf.gov.si/si/delovna_podrocja/javne_finance/tekoc...
(http://www.mf.gov.si/si/delovna_podrocja/javne_finance/tekoca_gibanja_v_javnih_financah/blagajne_javnega_financiranja/) Go to "Državni proračun 1992-2017".

Comments: Researcher: Data about budgeted revenue/expenditure are updated monthly with two months lag.

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: October 2016 was published on 17 November 2016.

Sources: IYRs: http://www.mf.gov.si/si/delovna_podrocja/javne_finance/tekoc...
(http://www.mf.gov.si/si/delovna_podrocja/javne_finance/tekoca_gibanja_v_javnih_financah/blagajne_javnega_financiranja/) Go to "Državni proračun 1992-2017".

Comments: Researcher: Data about budgeted revenue/expenditure are updated monthly (during the last week of a month, with the exact date varying) with one months lag. For example: data for For example: data for October 2016 were published on 17 November 2016. News that data for October were published is available at the Ministry of Finance web site (the site with official announcements for media): http://www.mf.gov.si/si/medijsko_sredisce/novica/archive/201...
(http://www.mf.gov.si/si/medijsko_sredisce/novica/archive/2016/11/article/43/3054/) (Mesečna realizacija državnega proračuna – oktober / Monthly realization of state budget-October)

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: Data about budgeted revenue/expenditure are updated monthly (during the last week of a month, with the exact date varying) with one months lag. I can not determine the exact date as it is an excel. For example, October 2016 was published on 17 November 2016.

Sources: -

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Data about budget revenue/expenditure are updated monthly (during the last week of the month, with the exact date varying) with one months lag. This can be seen from the publish date on the Ministry of Finance web page (the site with official announcements for media).
http://www.mf.gov.si/si/splosno/cns/arhiv_novic/ (http://www.mf.gov.si/si/splosno/cns/arhiv_novic/)

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: IYRs: http://www.mf.gov.si/si/delovna_podrocja/javne_finance/tekoc...
(http://www.mf.gov.si/si/delovna_podrocja/javne_finance/tekoca_gibanja_v_javnih_financah/blagajne_javnega_financiranja/) Go to “Državni proračun 1992-2017”.

Sources: IYR exists as Excel document. Its title is Državni proračun / Central government budget. Document is written only in Slovenian language.

Comments: Researcher: -

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The document is also available in English language. See link: http://www.mf.gov.si/en/areas_of_work/general_government_fin...
(http://www.mf.gov.si/en/areas_of_work/general_government_finance/public_finance_budgets/) go to: State Budget 1992-2017

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

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

Answer: a.

Sources: IYRs: http://www.mf.gov.si/si/delovna_podrocja/javne_finance/tekoc...
(http://www.mf.gov.si/si/delovna_podrocja/javne_finance/tekoca_gibanja_v_javnih_financah/blagajne_javnega_financiranja/) Go to “Državni proračun 1992-2017”.

Comments: Researcher: As XLSX document it is machine readable.

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: -

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: -

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: IYR exists as Excel document. Its title is Državni proračun / Central government budget. IYRs:

http://www.mf.gov.si/si/delovna_podrocja/javne_finance/tekoc...

(http://www.mf.gov.si/si/delovna_podrocja/javne_finance/tekoca_gibanja_v_javnih_financah/blagajne_javnega_financiranja/) Go to “Državni proračun 1992-2017”. Document is attached.

Sources: -

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The document is also available in English language. See link: http://www.mf.gov.si/en/areas_of_work/general_government_fin...

(http://www.mf.gov.si/en/areas_of_work/general_government_finance/public_finances/public_finance_budgets/) go to: State Budget 1992-2017

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

a. Yes

b. No

Answer: b.

Sources: Citizen version of IYRs is not produced.

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: 2016

Sources: <https://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbra...> (https://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=C1257A70003EE749C1257FFF0044FB0D&db=kon_akt&mandat=VII&tip=doc) Go to: "poročilo".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: <https://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbra...> (https://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=C1257A70003EE749C1257FFF0044FB0D&db=kon_akt&mandat=VII&tip=doc) Go to: "poročilo". According to the law (Public finance act (Article 63) the Government has to prepare MYR and submit it to the Parliament in July. Public finance act: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO1227> (<http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO1227>) (it is attached)

Comments: Researcher: MYR was available to the public on 29.7.2016, date is written at the web site (see the link).

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: 29 July 2016

Sources: MYR was available to the public on 29.07.2016, date is written at the web site (see the link). <https://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbra...> (https://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=C1257A70003EE749C1257FFF0044FB0D&db=kon_akt&mandat=VII&tip=doc) Go to: "poročilo".

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: Date is written at the web site (see the link).

Sources: <https://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbra...> (https://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=C1257A70003EE749C1257FFF0044FB0D&db=kon_akt&mandat=VII&tip=doc) Go to: "poročilo".

to: "poročilo".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: <https://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbra...> (https://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=C1257A70003EE749C1257FFF0044FB0D&db=kon_akt&mandat=VII&tip=doc) Go to: "poročilo".

Sources: Document is written only in Slovenian language.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The document is also published on the Ministry of Finance web pages: http://www.mf.gov.si/si/delovna_podrocja/proracun/izvrsevanj... (http://www.mf.gov.si/si/delovna_podrocja/proracun/izvrsevanje_proracuna/) go to: Poročilo o izvrševanju proračuna RS za leto 2016 v obdobju januar-junij 2016/Poročilo

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

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

Answer: c.

Sources: <https://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbra...> (https://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=C1257A70003EE749C1257FFF0044FB0D&db=kon_akt&mandat=VII&tip=doc) Go to: "poročilo".

Comments: Researcher: As PDF document it is not machine readable.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: e.

Sources: -

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: -

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: Report on realization of Central government budget January-June 2016 / Poročilo o izvrševanju proračuna RS za leto 2016v obdobju januar-junij 2016 <https://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbra...> (https://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=C1257A70003EE749C1257FFF0044FB0D&db=kon_akt&mandat=VII&tip=doc) Go to: “poročilo”. Document is attached.

Sources: -

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: Citizen version of MYR is not produced.

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: 2015

Sources: YER 2015: Official Gazette web site: <http://www.uradni-list.si/1/objava.jsp?sop=2016-01-3220> (<http://www.uradni-list.si/1/objava.jsp?sop=2016-01-3220>) or Ministry of Finance web site: http://www.mf.gov.si/si/delovna_podrocja/proracun/zakljucni_... (http://www.mf.gov.si/si/delovna_podrocja/proracun/zakljucni_racun/zakljucni_racun_proracuna_republike_slovenije_za_leto_2015/)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: In the Official Gazette only the numerical part of the YER is published. The full version of the YER is it available at the Ministry of Finance web pages.

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: c. (33)

Sources: YER 2015: Official Gazette web site: <http://www.uradni-list.si/1/objava.jsp?sop=2016-01-3220> (<http://www.uradni-list.si/1/objava.jsp?sop=2016-01-3220>) or Ministry of Finance web site: http://www.mf.gov.si/si/delovna_podrocja/proracun/zakljucni_... (http://www.mf.gov.si/si/delovna_podrocja/proracun/zakljucni_racun/zakljucni_racun_proracuna_republike_slovenije_za_let_2015/) YER for 2015 was accepted by the parliament on 22.11.2016. It was available to the public on 2.12.2016 by publishing in the Official Gazette. According to the law (Public finance act (Article 97) the Year-End Report is prepared within 3 months after the end of the fiscal year by the government (i.e. within three months of the year after the budget year), then submitted to the SAI. The SAI writes the report about the Year-End-Report (Audit Report). The Audit Report and the Year-End Report are together submitted to Parliament by October 1st (in the year after the fiscal year). The process is officially completed when the audited Year-End Report passes the Parliament. Public finance act: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO1227> (<http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO1227>) (it is attached)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: 2 December 2016

Sources: YER 2015: Official Gazette web site: <http://www.uradni-list.si/1/objava.jsp?sop=2016-01-3220> (<http://www.uradni-list.si/1/objava.jsp?sop=2016-01-3220>) or Ministry of Finance web site: http://www.mf.gov.si/si/delovna_podrocja/proracun/zakljucni_... (http://www.mf.gov.si/si/delovna_podrocja/proracun/zakljucni_racun/zakljucni_racun_proracuna_republike_slovenije_za_let_2015/)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: Date is written at the web site of Official Gazette (see the link).

Sources: YER 2015: Official Gazette web site: <http://www.uradni-list.si/1/objava.jsp?sop=2016-01-3220> (<http://www.uradni-list.si/1/objava.jsp?sop=2016-01-3220>) or Ministry of Finance web site: http://www.mf.gov.si/si/delovna_podrocja/proracun/zakljucni_... (http://www.mf.gov.si/si/delovna_podrocja/proracun/zakljucni_racun/zakljucni_racun_proracuna_republike_slovenije_za_let_2015/)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Answer: YER 2015: Official Gazette web site: <http://www.uradni-list.si/1/objava.jsp?sop=2016-01-3220> (<http://www.uradni-list.si/1/objava.jsp?sop=2016-01-3220>) or Ministry of Finance web site: http://www.mf.gov.si/si/delovna_podrocja/proracun/zakljucni_... (http://www.mf.gov.si/si/delovna_podrocja/proracun/zakljucni_racun/zakljucni_racun_proracuna_republike_slovenije_za_let_2015/) YER consists of different documents.

Sources: Document is written only in Slovenian language.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: In the Official Gazette only the numerical part of the YER is published. The full version of the YER is it available at the Ministry of Finance web pages.

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: c.

Sources: As PDF document it is not machine readable.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: e.

Sources: -

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: -

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: Zaključni račun proračuna Republike Slovenije za leto 2015/ Year-End Report of the Budget of the Republic of Slovenia for 2015 YER 2015: Official Gazette web site: <http://www.uradni-list.si/1/objava.jsp?sop=2016-01-3220> (<http://www.uradni-list.si/1/objava.jsp?sop=2016-01-3220>) or Ministry of Finance web site: http://www.mf.gov.si/si/delovna_podrocja/proracun/zakljucni_... (http://www.mf.gov.si/si/delovna_podrocja/proracun/zakljucni_racun/zakljucni_racun_proracuna_republike_slovenije_za_leto_2015/)

Sources: YER consists of different documents: 1. Zaključni račun proračuna Republike Slovenije za leto 2015 – I. Splošni del (General Part) 2. Zaključni račun proračuna Republike Slovenije za leto 2015 – II. Posebni del (Special Part) 3. Zaključni račun proračuna Republike Slovenije za leto 2015– III. Načrt razvojnih programov (Plan of Developing Programs) They are attached. (Explanations which are not attached are available only at the Ministry of Finance web site - see the link above).

Comments: Researcher: -

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

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

a. Yes

b. No

Answer: b.

Sources: Citizen version of YER is not produced.

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: <http://www.rs-rs.si/rsrs/rsrs.nsf/I/KE82DCBCA970C4816C1257FF...> (<http://www.rs-rs.si/rsrs/rsrs.nsf/I/KE82DCBCA970C4816C1257FF50049614A>) AR consists of two documents. Both are available at the web site (one in PDF format, one in DOC format): 1. Revizijsko poročilo (Audit Report) 2. Povzetek revizijskega poročila (Summary of Audit Report)

Comments: Researcher: According to the law (Public finance act (Article 97) the Year-End Report is prepared within 3 months after the end of the fiscal year by the government (i.e. within three months of the year after the budget year), then submitted to the SAI. The SAI writes the report about the Year-End-Report (Audit Report). The Audit Report and the Year-End Report are together submitted to Parliament by October 1st (in the year after the fiscal year). The process is officially completed when the audited Year-End Report passes the Parliament. The SAI wrote the Audit Report for 2015 on 20 July 2016.

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

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

- a. (100) Six months or less after the end of the budget year
- b. (67) 12 months or less, but more than six months, after the end of the budget year
- c. (33) More than 12 months, but within 18 months, after the end of the budget year
- d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

Answer: b. (67)

Sources: The date of the AR is 20 July 2016 (see the link). <http://www.rs-rs.si/rsrcs/rsrs.nsf/I/KE82DCBCA970C4816C1257FF50049614A> (<http://www.rs-rs.si/rsrcs/rsrs.nsf/I/KE82DCBCA970C4816C1257FF50049614A>)

Comments: Researcher: According to the law (Public finance act (Article 97) the Year-End Report is prepared within 3 months after the end of the fiscal year by the government (i.e. within three months of the year after the budget year), then submitted to the SAI. The SAI writes the report about the Year-End-Report (Audit Report). The Audit Report and the Year-End Report are together submitted to Parliament by October 1st (in the year after the fiscal year). The process is officially completed when the audited Year-End Report passes the Parliament. Public finance act: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO1227> (<http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO1227>) (it is attached)

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: The date of the AR is 20 July 2016. It is written at the web site (see the link). <http://www.rs-rs.si/rsrcs/rsrs.nsf/I/KE82DCBCA970C4816C1257FF50049614A> (<http://www.rs-rs.si/rsrcs/rsrs.nsf/I/KE82DCBCA970C4816C1257FF50049614A>)

Sources: According to the law (Public finance act (Article 97) the Year-End Report is prepared within 3 months after the end of the fiscal year by the government (i.e. within three months of the year after the budget year), then submitted to the SAI. The SAI writes the report about the Year-End-Report (Audit Report). The Audit Report and the Year-End Report are together submitted to Parliament by October 1st (in the year after the fiscal year). The process is officially completed when the audited Year-End Report passes the Parliament.

Comments: Researcher: -

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 the AR is 20 July 2016. It is written at the web site (see the link). <http://www.rs-rs.si/rsrcs/rsrs.nsf/I/KE82DCBCA970C4816C1257FF50049614A> (<http://www.rs-rs.si/rsrcs/rsrs.nsf/I/KE82DCBCA970C4816C1257FF50049614A>)

Sources: According to the law (Public finance act (Article 97) the Year-End Report is prepared within 3 months after the end of the fiscal year by the government (i.e. within three months of the year after the budget year), then submitted to the SAI. The SAI writes the report about the Year-End-Report (Audit Report). The Audit Report and the Year-End Report are together submitted to Parliament by October 1st (in the year after the fiscal year). The process is officially completed when the audited Year-End Report passes the Parliament.

Comments: Researcher: -

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.rs-rs.si/rsrs/rsrs.nsf/I/KE82DCBCA970C4816C1257FF...> (<http://www.rs-rs.si/rsrs/rsrs.nsf/I/KE82DCBCA970C4816C1257FF50049614A>) AR consists of two documents. Both are available at the web site (one in PDF format, one in DOC format): 1. Revizijsko poročilo (Audit Report) 2. Povzetek revizijskega poročila (Summary of Audit Report)

Sources: Document is written only in Slovenian language.

Comments: Researcher: According to the law (Public finance act (Article 97) the Year-End Report is prepared within 3 months after the end of the fiscal year by the government (i.e. within three months of the year after the budget year), then submitted to the SAI. The SAI writes the report about the Year-End-Report (Audit Report). The Audit Report and the Year-End Report are together submitted to Parliament by October 1st (in the year after the fiscal year). The process is officially completed when the audited Year-End Report passes the Parliament.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: c.

Sources: <http://www.rs-rs.si/rsrs/rsrs.nsf/I/KE82DCBCA970C4816C1257FF...> (<http://www.rs-rs.si/rsrs/rsrs.nsf/I/KE82DCBCA970C4816C1257FF50049614A>) AR consists of two documents. Both are available at the web site (one in PDF format, one in DOC format): 1. Revizijsko poročilo (Audit Report) 2. Povzetek revizijskega poročila (Summary of Audit Report)

Comments: Researcher: As PDF/DOC document it is not machine readable.

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: -

Comments: Researcher: AR is publicly available.

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: -

Comments: Researcher: AR is publicly available.

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: Revizijsko poročilo - Predlog zaključnega računa proračuna Republike Slovenije za leto 2015/ Auditing report of the proposed year-end report of the budget of the Republic of Slovenia for year 2015 AR consists of two documents. Both are available at the web site (one in PDF format, one in DOC format): 1. Revizijsko poročilo (Audit Report) 2. Povzetek revizijskega poročila (Summary of Audit Report) They are attached.

Sources: -

Comments: Researcher: According to the law (Public finance act (Article 97) the Year-End Report is prepared within 3 months after the end of the fiscal year by the government (i.e. within three months of the year after the budget year), then submitted to the SAI. The SAI writes the report about the Year-End-Report (Audit Report). The Audit Report and the Year-End Report are together submitted to Parliament by October 1st (in the year after the fiscal year). The process is officially completed when the audited Year-End Report passes the Parliament.

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: Citizen version of AR is not produced.

Comments: Researcher: Citizen version of AR is not produced.

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: Most fiscal information are published at Ministry of Finance web site: <http://www.mf.gov.si> (<http://www.mf.gov.si>) More precisely, go to: http://www.mf.gov.si/si/delovna_podrocja/javne_finance/ (http://www.mf.gov.si/si/delovna_podrocja/javne_finance/) (this site is dedicated for "general" public finance issues) and http://www.mf.gov.si/si/delovna_podrocja/proracun/ (http://www.mf.gov.si/si/delovna_podrocja/proracun/) (this site is dedicated for the central government budget)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Yes
- b. No

Answer: a.

Sources: Yes, go to the site: http://www.mf.gov.si/si/delovna_podrocja/javne_finance/tekoc... (http://www.mf.gov.si/si/delovna_podrocja/javne_finance/tekoca_gibanja_v_javnih_financah/bilten_javnih_financ/) and then go to: "Konsolidirana bilanca javnega financiranja 1992-2016" (consolidated public finance 1992-2016)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

- a. Yes
- b. No

Answer: a.

Sources: Yes, go to the site: http://www.mf.gov.si/si/delovna_podrocja/javne_finance/tekoc... (http://www.mf.gov.si/si/delovna_podrocja/javne_finance/tekoca_gibanja_v_javnih_financah/bilten_javnih_financ/) and then go to: "Konsolidirana bilanca javnega financiranja 1992-2016" (consolidated public finance 1992-2016)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree with Comments

Comments: English version available at: http://www.mf.gov.si/en/areas_of_work/general_government_fin... (http://www.mf.gov.si/en/areas_of_work/general_government_finance/public_finances/consolidated_general_government_budgetary_accounts/)

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: Yes, go to the site: http://www.mf.gov.si/si/delovna_podrocja/ (http://www.mf.gov.si/si/delovna_podrocja/) There are several links to subcategories connected with fiscal issues.

Comments: Researcher: This link opens the web site of the Ministry of finance where Areas of work ("DELOVNA PODROČJA") are listed - 19 further links, each of them lead to relevant area of work. For example, if you open link "Proracun" (Budget) a new set of links open where all data are available. In addition, in the upper right corner there is a "search" window for the web site.

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: There are several laws/acts dedicated to public financial management: 1. Zakon o javnih financah/Public finance act: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO1227> (<http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO1227>) 2. Poslovnik državnega zbora/Rules of procedure of the National Assembly: <http://pisrs.si/Pis.web/pregledPredpisa?id=POSL34> (<http://pisrs.si/Pis.web/pregledPredpisa?id=POSL34>) 3. Zakon o dostopu do informacij javnega značaja / Acces to public informacion act: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO3336> (<http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO3336>) 4. Zakon o računskem sodišču/ Court of auditors act: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO2550> (<http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO2550>) They are attached.

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: Zakon o dostopu do informacij javnega značaja / Acces to public informacion act: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO3336> (<http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO3336>) Other laws are already cited at previous answer (GQ2).

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: Executive's Budget Proposal 2017: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=71D82C12B8688CBAC125803C002FB25F&db=pre_akt&mandat=VII&tip=doc) - Select: "06_oPROR2017AoPOSEBNI.pdf" (Special part of the budget/Posebni del)

Comments: Researcher: Expenditures that are classified by administrative units can be found in the Executive's Budget Proposal 2017 in Special part of the budget/Posebni del. Executive's Budget Proposal 2017 contains 70 separated files. All of them are available at the web site in PDF format (see the link). Due to their volume/number they are not attached to this answer. EBP is legally a single document, but it is put on the web separated into 70 different files (each of them including one comprehensive part ("chapter") of the EBP.

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: Executive's Budget Proposal 2017: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=71D82C12B8688CBAC125803C002FB25F&db=pre_akt&mandat=VII&tip=doc) - Select: "06_oPROR2017AoPOSEBNI.pdf" (Special part of the budget/Posebni del)

Comments: Researcher: Expenditures that are classified by functional classification can be found in the Executive's Budget Proposal 2017 in Special part of the budget/Posebni del. Further details are included in other files listed below (numbered: 08 - 70). Executive's Budget Proposal 2017 contains 70 separated files. All of them are available at the web site in PDF format (see the link). Due to their volume/number they are not attached to this answer. EBP is legally a single document, but it is put on the web separated into 70 different files (each of them including one comprehensive part ("chapter") of the EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Executive's Budget Proposal 2017: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=71D82C12B8688CBAC125803C002FB25F&db=pre_akt&mandat=VII&tip=doc) - Select: "05_oPROR2017AoSPLOSNI.pdf" (General part of the budget/Splošni del)

Comments: Researcher: The functional classification is compatible with international standards.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Executive's Budget Proposal 2017: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=71D82C12B8688CBAC125803C002FB25F&db=pre_akt&mandat=VII&tip=doc) - Select: "05_oPROR2017AoSPLOSNI.pdf" (General part of the budget/Splošni del)

Comments: Researcher: Expenditures that are classified by economic classification can be found in the Executive's Budget Proposal 2017 in General part of the budget/Splošni del. Executive's Budget Proposal 2017 contains 70 separated files. All of them are available at the web site in PDF format (see the link). Due to their volume/number they are not attached to this answer. EBP is legally a single document, but it is put on the web separated into 70 different files (each of them including one comprehensive part ("chapter") of the EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, the economic classification is compatible with international standards.

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

Answer: a. (100)

Sources: Executive's Budget Proposal 2017: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=71D82C12B8688CBAC125803C002FB25F&db=pre_akt&mandat=VII&tip=doc) (General part of the budget/Splošni del: <http://imss.dz-rs.si/imis/db339e04fbad2c8c559e.pdf> (<http://imss.dz-rs.si/imis/db339e04fbad2c8c559e.pdf>))

Comments: Researcher: Expenditures that are classified by economic classification can be found in the Executive's Budget Proposal 2017 in General part of the budget/Splošni del. Executive's Budget Proposal 2017 contains 70 separated files. All of them are available at the web site in PDF format (see the link). Due to their volume/number they are not attached to this answer. EBP is legally a single document, but it is put on the web separated into 70 different files (each of them including one comprehensive part ("chapter") of the EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Executive's Budget Proposal 2017: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=71D82C12B8688CBAC125803C002FB25F&db=pre_akt&mandat=VII&tip=doc) - Select: "07_oPROR2017AoNRP.pdf" (Plan of developing programs/Načrt razvojnih programov)

Comments: Researcher: Expenditures for individual programs can be found in the Executive's Budget Proposal 2017 in Plan of developing programs/Načrt razvojnih programov. Executive's Budget Proposal 2017 contains 70 separated files. All of them are available at the web site in PDF format (see the link). Due to their volume/number they are not attached to this answer. EBP is legally a single document, but it is put on the web separated into 70 different files (each of them including one comprehensive part ("chapter") of the EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: b. (67)

Sources: Executive's Budget Proposal 2017: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=71D82C12B8688CBAC125803C002FB25F&db=pre_akt&mandat=VII&tip=doc) Select "07_oPROR2017AoNRP.pdf" (Plan of developing programs/Načrt razvojnih programov)

Comments: Researcher: Multi-year expenditure estimates are presented by functional classifications as the headers until 2020 for all functions of government (with the programs underneath the functions). Executive's Budget Proposal 2017 contains 70 separated files. All of them are available at the web site in PDF format (see the link). Due to their volume/number they are not attached to this answer. EBP is legally a single document, but it is put on the web separated into 70 different files (each of them including one comprehensive part ("chapter") of the EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Underneath programs there is also information about the administrative units.

Researcher response: I agree with the comment and I changed answer to b); administrative classification is also available.

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: Executive's Budget Proposal 2017: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=71D82C12B8688CBAC125803C002FB25F&db=pre_akt&mandat=VII&tip=doc) Select "07_oPROR2017AoNRP.pdf" (Plan of developing programs/Načrt razvojnih programov)

Comments: Researcher: Expenditure estimates for a multi-year period by program can be found in the Executive's Budget Proposal 2017 in Plan of developing programs/Načrt razvojnih programov as well as inside proposed budget expenditures of individual line ministries and other budget users. Executive's Budget Proposal 2017 contains 70 separated files. All of them are available at the web site in PDF format (see the link). Due to their volume/number they are not attached to this answer. EBP is legally a single document, but it is put on the web separated into 70 different files (each of them including one comprehensive part ("chapter") of the EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

9: Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

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

Answer: a. (100)

Sources: Executive's Budget Proposal 2017: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=71D82C12B8688CBAC125803C002FB25F&db=pre_akt&mandat=VII&tip=doc) Select: "05_oPROR2017AoSPLOSNI.pdf" (General part of the budget/Splošni del)

Comments: Researcher: Individual sources of tax revenue (such as income tax or VAT) for the budget year can be found in the Executive's Budget Proposal 2017 in General part of the budget/Splošni del. Executive's Budget Proposal 2017 contains 70 separated files. All of them are available at the web site in PDF format (see the link). Due to their volume/number they are not attached to this answer. EBP is legally a single document, but it is put on the web separated into 70 different files (each of them including one comprehensive part ("chapter") of the EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Executive's Budget Proposal 2017: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=71D82C12B8688CBAC125803C002FB25F&db=pre_akt&mandat=VII&tip=doc) Select "05_oPROR2017AoSPLOSNI.pdf" (General part of the budget/Splošni del)

Comments: Researcher: Individual sources of non-tax revenue for the budget year can be found in the Executive's Budget Proposal 2017 in General part of the budget/Splošni del. Executive's Budget Proposal 2017 contains 70 separated files. All of them are available at the web site in PDF format (see the link). Due to their volume/number they are not attached to this answer. EBP is legally a single document, but it is put on the web separated into 70 different files (each of them including one comprehensive part ("chapter") 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: Supporting document to the EBP: Stability Programme - 2016 -amendments / Program stabilnosti - dopolnitev 2016: http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/EU_seme... (http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/EU_semester/2016-04-28_PS_2016F.pdf) English version is available at the EU web site: http://ec.europa.eu/europe2020/pdf/csr2016/sp2016_slovenia_e... (http://ec.europa.eu/europe2020/pdf/csr2016/sp2016_slovenia_en.pdf)

Comments: Researcher: Supporting document to the EBP: Stability Programme is prepared every year (in April) by all EU member states (it is compulsory for them) and submitted to the EU Commission. It includes macroeconomic forecasts, forecast of government revenue and expenditure. It is a base for Executive Budget proposal and for Budget Memorandum. However, it is very general document but includes revenue estimates of for 2 years beyond the budgeted year 2017 (i.e. for 2018 and 2019, p. 28) by category. More detailed estimates are prepared by the Ministry of Finance for internal use. The Institute of Macroeconomic Analysis and Development (UMAR), which is part of the government, is also producing several forecasts, but we do not include them among "supporting budget documents."

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: c. (33)

Sources: Supporting document to the EBP: Stability Programme - 2016 -amendments / Program stabilnosti - dopolnitev 2016: http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/EU_seme... (http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/EU_semester/2016-04-28_PS_2016F.pdf) English version is available at the EU web site: http://ec.europa.eu/europe2020/pdf/csr2016/sp2016_slovenia_e... (http://ec.europa.eu/europe2020/pdf/csr2016/sp2016_slovenia_en.pdf)

Comments: Researcher: Supporting document to the EBP: Stability Programme is prepared every year (in April) by all EU member states (it is compulsory for them) and submitted to the EU Commission. It includes macroeconomic forecasts, forecast of government revenue and expenditure. It is a base for Executive Budget proposal and for Budget Memorandum. However, it is very general document but includes revenue estimates for 2 years beyond the budgeted year 2017 (i.e. for 2018 and 2019, p. 28) by "groups": taxes on capital, social security contributions etc. More detailed estimates are prepared by the Ministry of Finance for internal use. The Institute of Macroeconomic Analysis and Development (UMAR), which is part of the government, is also producing several forecasts, but we do not include them among "supporting budget documents."

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: Executive's Budget Proposal 2017: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=71D82C12B8688CBAC125803C002FB25F&db=pre_akt&mandat=VII&tip=doc) Select: "05_oPROR2017AoSPLOSNI.pdf" (General part of the budget/Splošni del) Supporting document to the EBP: Stability Programme - 2016 - amendments / Program stabilnosti - dopolnitev 2016 http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/EU_seme... (http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/EU_semester/2016-04-28_PS_2016F.pdf) English version is available at the EU web site: http://ec.europa.eu/europe2020/pdf/csr2016/sp2016_slovenia_e... (http://ec.europa.eu/europe2020/pdf/csr2016/sp2016_slovenia_en.pdf)
Comments: Researcher: All three estimates related to government borrowing and debt are presented in Executive's Budget Proposal 2017 (General part of the budget/Splošni del): - the amount of net new borrowing during the budget year in Section C. Račun financiranja (page 13) - interest payments in Section A. Bilanca prihodkov in odhodkov (page 7: 403 Plačila domačih obresti / 404 Plačila tujih obresti). And Supporting EBP Document 2014: - total debt outstanding at the end of the budget year in Section 3.5. Dolg sektorja države (page 13).

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: d.

Sources: Executive's Budget Proposal 2017 and Supporting document to the EBP do not include composition of the total debt outstanding at the end of the budget year.
Comments: Researcher: Executive's Budget Proposal 2017 and Supporting document to the EBP do not include composition, maturity profile, information whether it is domestic/external, of the total debt outstanding at the end of the budget year. However, the report on government debt is continuously updated including all those details and available on the web site of the Ministry of Finance: http://www.mf.gov.si/si/delovna_podrocja/javne_finance/tekoc... (http://www.mf.gov.si/si/delovna_podrocja/javne_finance/tekoca_gibanja_v_javnih_financah/porocilo_o_primanjkljaju_in_dolgu_sektorja_drzave/)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.

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

Answer: a. (100)

Sources: Supporting document to the EBP: Stability Programme - 2016 - amendments / Program stabilnosti - dopolnitev 2016 http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/EU_seme... (http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/EU_semester/2016-04-28_PS_2016F.pdf) English version is available at the EU web site: http://ec.europa.eu/europe2020/pdf/csr2016/sp2016_slovenia_e... (http://ec.europa.eu/europe2020/pdf/csr2016/sp2016_slovenia_en.pdf)

Comments: Researcher: Information on the macroeconomic forecast upon which the budget projections are based is presented in Supporting document to the EBP. Chapter 1 includes Economic review. Projections/assumptions on GDP growth of major trade partners, oil prices and exchange rate USD/EUR are presented in Table 1.1/page 4. Nominal and real GDP growth, consumption and investments are presented in Table 1.2/page 5 while labor market assumptions are presented in Table 1.3/page 5. Chapter 2 includes Framework and economic policy objectives. Medium-term balance of general government is presented in Table 2.1/page 8, cyclical development is presented in Table 2.2 /page 9. Section 2.5 is dedicated to forecast of public debt including the implicit interest rate (Table 2.3/ page 15. Chapter 3 includes Sensitivity analysis of budget forecast. Section 3.2 includes sensitivity analysis of public debt and interest payment on different levels of European Central Bank interest rate and budget deficit. Chapter 4 includes Long-term sustainability of public finance based on data connected with population ageing (Table 4.1/page 21) and potential government liabilities (Section 4.2/page 22).

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: b. (67)

Sources: Supporting document to the EBP: Stability Programme - 2016 - amendments / Program stabilnosti - dopolnitev 2016 http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/EU_seme... (http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/EU_semester/2016-04-28_PS_2016F.pdf) English version is available at the EU web site: http://ec.europa.eu/europe2020/pdf/csr2016/sp2016_slovenia_e... (http://ec.europa.eu/europe2020/pdf/csr2016/sp2016_slovenia_en.pdf)

Comments: Researcher: Supporting document to the EBP: Chapter 3 is dedicated to Sensitivity analysis. Section 3.1 includes sensitivity analysis of general government balance to movements of GDP, Section 3.2 includes debt sensitivity analysis, Section 3.3. compares the GDP forecast with the preliminary programme and section 3.4 is dedicated to quality of forecasts.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: c. (33)

Sources: Executive's Budget Proposal 2017: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=71D82C12B8688CBAC125803C002FB25F&db=pre_akt&mandat=VII&tip=doc) (Explanation of the General part of the budget/Obrazložitev splošnega dela: <http://imss.dz-rs.si/imis/bd64d1732f1b517b6ee8.pdf> (<http://imss.dz-rs.si/imis/bd64d1732f1b517b6ee8.pdf>))

Comments: Researcher: Information that shows how policy proposals in the budget, as distinct from existing policies, affect expenditure are briefly presented for different policy areas in the Executive's Budget Proposal 2017. The discussion of policy impacts is fairly cursory. See Explanation of the General part of the budget/Obrazložitev splošnega dela, pages 12-22.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: c. (33)

Sources: Executive's Budget Proposal 2017: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=71D82C12B8688CBAC125803C002FB25F&db=pre_akt&mandat=VII&tip=doc) (Explanation of the General part of the budget/Obrazložitev splošnega dela: <http://imss.dz-rs.si/imis/bd64d1732f1b517b6ee8.pdf> (<http://imss.dz-rs.si/imis/bd64d1732f1b517b6ee8.pdf>))

Comments: Researcher: Information that shows how policy proposals in the budget, as distinct from existing policies, affect expenditure are briefly presented for different policy areas in the Executive's Budget Proposal 2017. The discussion of policy impacts is fairly cursory. See Explanation of the General part of the budget/Obrazložitev splošnega dela, pages 3-11. Precise information about changes in tax revenues are presented in case of any changes in taxes (tax codes), but this is not part of the budget process.

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: a. (100)

Sources: Executive's Budget Proposal 2017: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=71D82C12B8688CBAC125803C002FB25F&db=pre_akt&mandat=VII&tip=doc)
Select: "05_oPROR2017AoSPLOSNI.pdf" (General part of the budget/Splošni del) and "06_oPROR2017AoPOSEBNI.pdf" (Special part of the budget/Posebni del)

Comments: Researcher: Expenditures for the year BY-1 year are presented in Executive's Budget Proposal 2017 by all three expenditure classifications (by administrative, economic, and functional classification): - by economic classification in General part of the budget/Splošni del in Section A. Bilanca prihodkov in odhodkov (page 1), Section B. Račun finančnih terjatev in naložb (page 11) and Section C (Račun financiranja, page 13) - by functional and administrative classification in Special part of the budget/Posebni del.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Executive's Budget Proposal 2017: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=71D82C12B8688CBAC125803C002FB25F&db=pre_akt&mandat=VII&tip=doc)
 Select: "07_oPROR2017AoNRP.pdf" (Plan of developing programs/Načrt razvojnih programov) and "06_oPROR2017AoPOSEBNI.pdf" (Special part of the budget/Posebni del)

Comments: Researcher: Executive's Budget Proposal 2017: (Plan of developing programs/Načrt razvojnih programov) and and (Special part of the budget/Posebni del) present expenditure for the year preceding the budget year (BY-1).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Executive's Budget Proposal 2017: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=71D82C12B8688CBAC125803C002FB25F&db=pre_akt&mandat=VII&tip=doc)
 (General part of the budget/Splošni del: <http://imss.dz-rs.si/imis/db339e04fbad2c8c559e.pdf> (<http://imss.dz-rs.si/imis/db339e04fbad2c8c559e.pdf>))

Comments: Researcher: Executive's Budget Proposal 2017 (General part of the budget/Splošni del) includes expenditure estimates of the year prior to the budget year (BY-1) which have been updated from the original enacted levels in General part of the budget/Splošni del.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Executive's Budget Proposal 2017: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=71D82C12B8688CBAC125803C002FB25F&db=pre_akt&mandat=VII&tip=doc)
 Select: "05_oPROR2017AoSPLOSNI.pdf" (General part of the budget/Splošni del) and "06_oPROR2017AoPOSEBNI.pdf" (Special part of the budget/Posebni del)

Comments: Researcher: Expenditures for the year BY-2 year are presented in Executive's Budget Proposal 2017 by all three expenditure classifications (by administrative, economic, and functional classification): - by economic classification in General part of the budget/Splošni del in Section A. Bilanca prihodkov in odhodkov (page 1), Section B. Račun finančnih terjatev in naložb (page 11) and Section C (Račun financiranja, page 13) - by functional and administrative classification in Special part of the budget/Posebni del.

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: a. (100)

Sources: Executive's Budget Proposal 2017: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=71D82C12B8688CBAC125803C002FB25F&db=pre_akt&mandat=VII&tip=doc) Select: "07_oPROR2017AoNRP.pdf" (Plan of developing programs/Načrt razvojnih programov) and "06_oPROR2017AoPOSEBNI.pdf" (Special part of the budget/Posebni del)

Comments: Researcher: Executive's Budget Proposal 2017 (Plan of developing programs/Načrt razvojnih programov) and and (Special part of the budget/Posebni del) present expenditure for the years (B-2) preceding the budget year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Executive's Budget Proposal 2017: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=71D82C12B8688CBAC125803C002FB25F&db=pre_akt&mandat=VII&tip=doc) (General part of the budget/Splošni del: <http://imss.dz-rs.si/imis/db339e04fbad2c8c559e.pdf> (<http://imss.dz-rs.si/imis/db339e04fbad2c8c559e.pdf>))

Comments: Researcher: Executive's Budget Proposal 2017 (General part of the budget/Splošni del) includes expenditures which reflect actual outcomes for and BY-2, while for BY-1 there is an estimation.

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: Executive's Budget Proposal 2017: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=71D82C12B8688CBAC125803C002FB25F&db=pre_akt&mandat=VII&tip=doc) (General part of the budget/Splošni del: <http://imss.dz-rs.si/imis/db339e04fbad2c8c559e.pdf> (<http://imss.dz-rs.si/imis/db339e04fbad2c8c559e.pdf>))

Comments: Researcher: Executive's Budget Proposal 2017 (General part of the budget/Splošni del) includes estimates for all categories of revenue for BY-1.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Executive's Budget Proposal 2017: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=71D82C12B8688CBAC125803C002FB25F&db=pre_akt&mandat=VII&tip=doc) (General part of the budget/Splošni del: <http://imss.dz-rs.si/imis/db339e04fbad2c8c559e.pdf> (<http://imss.dz-rs.si/imis/db339e04fbad2c8c559e.pdf>))

Comments: Researcher: Executive's Budget Proposal 2017 (General part of the budget/Splošni del) includes estimates for all individual sources of revenue for BY-1.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Executive's Budget Proposal 2017: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=71D82C12B8688CBAC125803C002FB25F&db=pre_akt&mandat=VII&tip=doc) (General part of the budget/Splošni del: <http://imss.dz-rs.si/imis/db339e04fbad2c8c559e.pdf> (<http://imss.dz-rs.si/imis/db339e04fbad2c8c559e.pdf>))

Comments: Researcher: Executive's Budget Proposal 2017 (General part of the budget/Splošni del) includes revenue estimates of the year prior to the budget year (BY-1) which have been updated from the original enacted levels.

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: Executive's Budget Proposal 2017: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=71D82C12B8688CBAC125803C002FB25F&db=pre_akt&mandat=VII&tip=doc) (General part of the budget/Splošni del: <http://imss.dz-rs.si/imis/db339e04fbad2c8c559e.pdf> (<http://imss.dz-rs.si/imis/db339e04fbad2c8c559e.pdf>))

Comments: Researcher: Executive's Budget Proposal 2017 (General part of the budget/Splošni del) includes estimates for all categories of revenue for BY-2.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Executive's Budget Proposal 2017: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=71D82C12B8688CBAC125803C002FB25F&db=pre_akt&mandat=VII&tip=doc) (General part of the budget/Splošni del: <http://imss.dz-rs.si/imis/db339e04fbad2c8c559e.pdf> (<http://imss.dz-rs.si/imis/db339e04fbad2c8c559e.pdf>))

Comments: Researcher: Executive's Budget Proposal 2017 (General part of the budget/Splošni del) includes individual sources of revenue for BY-2.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Executive's Budget Proposal 2017: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=71D82C12B8688CBAC125803C002FB25F&db=pre_akt&mandat=VII&tip=doc) (General part of the budget/Splošni del: <http://imss.dz-rs.si/imis/db339e04fbad2c8c559e.pdf> (<http://imss.dz-rs.si/imis/db339e04fbad2c8c559e.pdf>))

Comments: Researcher: Executive's Budget Proposal 2017 (General part of the budget/Splošni del) includes revenues which reflect actual outcomes for and BY-2, while for BY-1 there is an estimation.

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: Executive's Budget Proposal 2017: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=71D82C12B8688CBAC125803C002FB25F&db=pre_akt&mandat=VII&tip=doc) (General part of the budget/Splošni del: <http://imss.dz-rs.si/imis/db339e04fbad2c8c559e.pdf> (<http://imss.dz-rs.si/imis/db339e04fbad2c8c559e.pdf>) and Supporting document to the EBP: Stability Programme - 2016 - amendments / Program stabilnosti - dopolnitev 2016: http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/EU_seme...

(http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/EU_semester/2016-04-28_PS_2016F.pdf) English version is available at the EU web site: http://ec.europa.eu/europe2020/pdf/csr2016/sp2016_slovenia_e... (http://ec.europa.eu/europe2020/pdf/csr2016/sp2016_slovenia_en.pdf)

Comments: Researcher: Total debt outstanding at the end of BY-1, the amount of net new borrowing required during BY-1, interest payments on the debt government borrowing and debt are presented in Executive's Budget Proposal 2017 (General part of the budget/Splošni del): - the amount of net new borrowing during the budget year in Section C. Račun financiranja (page 13) - interest payments in Section A. Bilanca prihodkov in odhodkov (page 7: 403 Plačila domačih obresti / 404 Plačila tujih obresti). and in Supporting EBP Document 2014 - total debt outstanding at the end of BY-1 in Section 2.5. Executive's Budget Proposal 2017 and Supporting EBP Document 2017 do not include composition, maturity profile, information whether it is domestic/external, of the total debt outstanding at the end of BY-1. However, the report on government debt is continuously updated including all those details and available on the web site of the Ministry of Finance: http://www.mf.gov.si/si/delovna_podrocja/javne_finance/tekoc... (http://www.mf.gov.si/si/delovna_podrocja/javne_finance/tekoca_gibanja_v_javnih_financah/porocilo_o_primanjkljaju_in_dolgu_sektorja_drzave/)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Supporting document to the EBP: Stability Programme - 2016 - amendments / Program stabilnosti - dopolnitev 2016: http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/EU_seme... (http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/EU_semester/2016-04-28_PS_2016F.pdf) English version is available at the EU web site: http://ec.europa.eu/europe2020/pdf/csr2016/sp2016_slovenia_e... (http://ec.europa.eu/europe2020/pdf/csr2016/sp2016_slovenia_en.pdf)

Comments: Researcher: Aggregate figure of total outstanding debt for BY-2 is presented in Supporting EBP Document 2017 in Section 2.5. However, the report on government debt is continuously updated including all those details and available on the web site of the Ministry of Finance: http://www.mf.gov.si/si/delovna_podrocja/javne_finance/tekoc... (http://www.mf.gov.si/si/delovna_podrocja/javne_finance/tekoca_gibanja_v_javnih_financah/porocilo_o_primanjkljaju_in_dolgu_sektorja_drzave/)

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: c. (33)

Sources: Executive's Budget Proposal 2017: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=71D82C12B8688CBAC125803C002FB25F&db=pre_akt&mandat=VII&tip=doc) (Explanation of the General part of the budget/Obrazložitev splošnega dela: <http://imss.dz-rs.si/imis/bd64d1732f1b517b6ee8.pdf>) (<http://imss.dz-rs.si/imis/bd64d1732f1b517b6ee8.pdf>)

Comments: Researcher: The Executive's Budget Proposal 2017 provides information on transfers to major extra-budgetary funds in Explanation of the General part of the budget/Obrazložitev splošnega dela: <http://imss.dz-rs.si/imis/bd64d1732f1b517b6ee8.pdf> (<http://imss.dz-rs.si/imis/bd64d1732f1b517b6ee8.pdf>) – for example, transfers from central budget to Pension Insurance Fund are explained on page 18. On the other side it does not mention smaller extra-budgetary funds, the extra-budgetary (own-revenue) activities of government organizations, and public enterprises engaged in government activities. Documentation which also presents information on extra-budgetary funds (Proposal for financial plans for social security funds, other public funds and governmental agencies) is available in the National Assembly's Gazette (Poročevalec Državnega zbora).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Supporting document to the EBP: Stability Programme - 2016 - amendments / Program stabilnosti - dopolnitev 2016: http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/EU_seme... (http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/EU_semester/2016-04-28_PS_2016F.pdf) English version is available at the EU web site: http://ec.europa.eu/europe2020/pdf/csr2016/sp2016_slovenia_e... (http://ec.europa.eu/europe2020/pdf/csr2016/sp2016_slovenia_en.pdf)

Comments: Researcher: Central government finances are presented on a consolidated basis in Supporting EBP Document 2017 in section 2.5 (General government debt, page 14); section 5.1 (General government expenditure, page 23); section 5.2 (General government revenue, page 25).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Executive's Budget Proposal 2017: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=71D82C12B8688CBAC125803C002FB25F&db=pre_akt&mandat=VII&tip=doc) (General part of the budget/Splošni del: <http://imss.dz-rs.si/imis/db339e04fbad2c8c559e.pdf>) (<http://imss.dz-rs.si/imis/db339e04fbad2c8c559e.pdf>) and (Explanation of the General part of the budget/Obrazložitev splošnega dela: <http://imss.dz-rs.si/imis/bd64d1732f1b517b6ee8.pdf>) (<http://imss.dz-rs.si/imis/bd64d1732f1b517b6ee8.pdf>)

Comments: Researcher: Estimates of all intergovernmental transfers are presented in General part of the budget/Splošni del; Section A. Bilanca prihodkov in odhodkov, page 7: 41 Tekoči transferi / page 9: 43 Investicijski transferi. A narrative discussion is given in Explanation of the General part of the budget/Obrazložitev splošnega dela proračuna on page 17: 41 Tekoči transferi / page 21: 43 Investicijski transferi.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: Alternative displays of expenditures are not presented.

Comments: Researcher: Alternative displays of expenditures are not presented.

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: Executive's Budget Proposal 2017: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=71D82C12B8688CBAC125803C002FB25F&db=pre_akt&mandat=VII&tip=doc) (General part of the budget/Splošni del: <http://imss.dz-rs.si/imis/db339e04fbad2c8c559e.pdf> (<http://imss.dz-rs.si/imis/db339e04fbad2c8c559e.pdf>)) and (Explanation of the General part of the budget/Obrazložitev splošnega dela: <http://imss.dz-rs.si/imis/bd64d1732f1b517b6ee8.pdf> (<http://imss.dz-rs.si/imis/bd64d1732f1b517b6ee8.pdf>))

Comments: Researcher: Estimates of all transfers to public corporations are presented in General part of the budget/Splošni del; Section A. Bilanca prihodkov in odhodkov, page 7: 4100 Subvencije javnim podjetjem/ page 9: 4311 Investicijski transferi javnim podjetjem in družbam, ki so v lasti države ali občin. A narrative discussion is given in Explanation of the General part of the budget/Obrazložitev splošnega dela proračuna on page 17: 410 Subvencije / page 21: 431 Investicijski transferi pravnim in fizičnim osebam, ki niso proračunski uporabniki.

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

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

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: d.

Sources: Information related to financial assets is not presented.

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

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: Information related to nonfinancial assets is not presented.

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

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: d.

Sources: Estimates of expenditure arrears are not presented.

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

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: c. (33)

Sources: Supporting document to the EBP: Stability Programme - 2016 - amendments / Program stabilnosti - dopolnitev 2016: http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/EU_seme... (http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/EU_semester/2016-04-28_PS_2016F.pdf) English version is available at the EU web site: http://ec.europa.eu/europe2020/pdf/csr2016/sp2016_slovenia_e... (http://ec.europa.eu/europe2020/pdf/csr2016/sp2016_slovenia_en.pdf)

Comments: Researcher: Information on contingent liabilities is presented (for example, aggregated size of loans guaranteed by the central government is presented in Supporting EBP Document 2017, section 4.2) but it excludes some core elements. Those core elements are available on the web site of the Ministry of Finance, but are not included in budget documentation as defined for the purposes of the questionnaire.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

43: Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

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

Answer: b. (67)

Sources: Supporting document to the EBP: Stability Programme - 2016 - amendments / Program stabilnosti - dopolnitev 2016: http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/EU_seme... (http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/EU_semester/2016-04-28_PS_2016F.pdf) English version is available at the EU web site: http://ec.europa.eu/europe2020/pdf/csr2016/sp2016_slovenia_e... (http://ec.europa.eu/europe2020/pdf/csr2016/sp2016_slovenia_en.pdf)

Comments: Researcher: Information on future liabilities is presented in Supporting EBP Document 2017 (Chapter 4). Projections of public finance liabilities and revenues up to 2060 are presented together with the assumptions about labour productivity, GDP growth, male/female activity rates, unemployment rate and share of population 65+ years. Information on future liabilities is already included in the Executive's Budget Proposal in relevant budget categories.

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: Executive's Budget Proposal 2017: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=71D82C12B8688CBAC125803C002FB25F&db=pre_akt&mandat=VII&tip=doc) (General part of the budget/Splošni del: <http://imss.dz-rs.si/imis/db339e04fbad2c8c559e.pdf>) and (Explanation of the General part of the budget/Obrazložitev splošnega dela: <http://imss.dz-rs.si/imis/bd64d1732f1b517b6ee8.pdf>)

Comments: Researcher: Details of all types of donor assistance (main source is the EU) are included in the Executive's Budget Proposal (discussion of EU funds for example, is given in Explanation of the General part of the budget/Obrazložitev splošnega dela, page 9).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: Information related to tax expenditures is not presented.

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

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: c. (33)

Sources: Executive's Budget Proposal 2017: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=71D82C12B8688CBAC125803C002FB25F&db=pre_akt&mandat=VII&tip=doc) (General part of the budget/Splošni del: <http://imss.dz-rs.si/imis/db339e04fbad2c8c559e.pdf>) and (Explanation of the General part of the budget/Obrazložitev splošnega dela: <http://imss.dz-rs.si/imis/bd64d1732f1b517b6ee8.pdf>)

Comments: Researcher: Earmarked revenues are not a common type of government revenues. The ones that exist (for example social security contributions for unemployment insurance paid to the central government budget) are identified individually among the other budget revenues in General part of the budget/Splošni del; Section A. Bilanca prihodkov in odhodkov, page 1: 701 Prispevki za socialno varnost. A narrative discussion is given in Explanation of the General part of the budget/Obrazložitev splošnega dela proračuna on page 8: 701 Prispevki za socialno varnost. Others, which are collected by indirect budget users (schools, hospitals, universities and autonomous institutions/agencies), are not recorded in the Executive Budget.

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: b. (67)

Sources: Executive's Budget Proposal 2017: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=71D82C12B8688CBAC125803C002FB25F&db=pre_akt&mandat=VII&tip=doc) and Supporting document to the EBP: Stability Programme - 2016 - amendments / Program stabilnosti - dopolnitev 2016: http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/EU_seme... (http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/EU_semester/2016-04-28_PS_2016F.pdf) (it is attached) English version is available at the EU web site: http://ec.europa.eu/europe2020/pdf/csr2016/sp2016_slovenia_e... (http://ec.europa.eu/europe2020/pdf/csr2016/sp2016_slovenia_en.pdf) (it is attached)

Comments: Researcher: Executive's Budget Proposal 2017: Ministries and agencies prepare goals, quantitative estimates and discussions, but in some cases the goals are very general. See links to different policies, for example <http://imss.dz-rs.si/imis/e7d6040d52f0bac35832.pdf> (<http://imss.dz-rs.si/imis/e7d6040d52f0bac35832.pdf>) which includes explanations of policies dedicated to Traffic and traffic infrastructure. Supporting EBP Document 2017: Supporting EBP Document includes macroeconomic goals: Chapter 2. Framework and economic policy objectives (page 7).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: c. (33)

Sources: Executive's Budget Proposal 2017: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=71D82C12B8688CBAC125803C002FB25F&db=pre_akt&mandat=VII&tip=doc) and Supporting document to the EBP: Stability Programme - 2016 - amendments / Program stabilnosti - dopolnitev 2016: http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/EU_seme... (http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/EU_semester/2016-04-28_PS_2016F.pdf) (it is attached) English version is available at the EU web site: http://ec.europa.eu/europe2020/pdf/csr2016/sp2016_slovenia_e... (http://ec.europa.eu/europe2020/pdf/csr2016/sp2016_slovenia_en.pdf) (it is attached)

Comments: Researcher: Executive's Budget Proposal 2017: Ministries and agencies prepare goals, quantitative estimates and discussions, but in some cases the goals are very general. See links to different policies, for example <http://imss.dz-rs.si/imis/e7d6040d52f0bac35832.pdf> (<http://imss.dz-rs.si/imis/e7d6040d52f0bac35832.pdf>) which includes explanations of policies dedicated to Traffic and traffic infrastructure. Supporting EBP Document 2017: Supporting EBP Document includes macroeconomic goals: Chapter 2. Framework and economic policy objectives (page 7). However, information for a multi-year period is very general.

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: d.

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

Comments: Researcher: No, nonfinancial data on inputs to be acquired are not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

50: Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

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

Answer: b. (67)

Sources: Executive's Budget Proposal 2017: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=71D82C12B8688CBAC125803C002FB25F&db=pre_akt&mandat=VII&tip=doc)

Comments: Researcher: Nonfinancial data are typically related to inputs and activities, and say very little about program outputs or outcomes. Nonfinancial data are included and are useful for assessing program performance – how useful they are then depends on one's criterion. See links to different policies. For example, open Executive's Budget Proposal 2017: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=71D82C12B8688CBAC125803C002FB25F&db=pre_akt&mandat=VII&tip=doc) Then select : "12_OBR17oPOL05oZnan.pdf" (Znanost in informacijska družba /Science and information society), page 2/3: C7332 - Izvajanje programa UNESCO (C7332-Implementing UNESCO programme), where percentage of realization is a non-financial data on results. Data on outputs and outcomes are collected through the web based IT application which supports budget preparation process. There is a technical control that each program has to have a goal and a specific measure. So from technical point of view, every program has its own output or outcome.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Executive's Budget Proposal 2017: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=71D82C12B8688CBAC125803C002FB25F&db=pre_akt&mandat=VII&tip=doc)

Comments: Researcher: Performance targets are assigned at the ministry/agency level for all major budgetary purposes. There are extensive sets of input and activity indicators, and some output indicators. See links to different policies. For example, open Executive's Budget Proposal 2017: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=71D82C12B8688CBAC125803C002FB25F&db=pre_akt&mandat=VII&tip=doc)

uid=71D82C12B8688CBAC125803C002FB25F&db=pre_akt&mandat=VII&tip=doc) Then select : "20_OBR17oPOL13oPromet.pdf" (Promet in prometna infrastruktura /Traffic and traffic infrastructure), target C1667 (page 1) measures mobility and safety in traffic; it includes several performance indicators, one of them is I002960 - share of railway's traffic done by passengers. Data on outputs and outcomes are collected through the web based IT application which supports budget preparation process. There is a technical control that each program has to have a goal and a specific measure. So from technical point of view, every program has its own output or outcome.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Executive's Budget Proposal 2017: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=71D82C12B8688CBAC125803C002FB25F&db=pre_akt&mandat=VII&tip=doc)
Comments: Researcher: Extensive information on policies intended to alleviate poverty is included in Social security policy (<http://imss.dz-rs.si/imis/06b41dac58d260eedd56.pdf>) (<http://imss.dz-rs.si/imis/06b41dac58d260eedd56.pdf>)).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

53: Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

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

Answer: a. (100)

Sources: Zakon o javnih financah/Public finance act: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO1227> (<http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO1227>) and Poslovnik državnega zbora/Rules of procedure of the National Assembly: <http://pisrs.si/Pis.web/pregledPredpisa?id=POSL34> (<http://pisrs.si/Pis.web/pregledPredpisa?id=POSL34>)
Comments: Researcher: Zakon o javnih financah/Public finance act and Articles 155-165 of the Poslovnik državnega zbora/Rules of procedure of the National Assembly set the timetable regarding budget formulation which is publicly available. The timeline is also defined by the Decree on the documents of development planning bases and procedures for the preparation of the central budget which is also publicly available at the Ministry of Finance web site: http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/Prora%C4%8Dun/Pravne_podlage/20101229.pdf (http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/Prora%C4%8Dun/Pravne_podlage/20101229.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: The PBS is published late according to the OBS methodology, that is why the answer is D. However, the document considered a PBS does have some relevant information. Pre-Budget Statement 2017: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=B075780F77DEB88CC125803C00303923&db=pre_akt&mandat=VII&tip=doc) Go to: "besedilo proračunskega memoranduma"

Comments: Researcher: The PBS is published late according to the OBS methodology, that is why the answer is D. However it includes information on the macroeconomic forecasts upon which the budget projections are based (page 4). However, only the core components of macroeconomic forecasts are presented, and they are taken from more detailed forecasts developed by the Institute of Macroeconomic Analysis and Development (UMAR). Those forecasts are publically available but not included among budget documents.

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: d.

Sources: The PBS is published late according to the OBS methodology, that is why the answer is D. However, the document considered a PBS does have some relevant information. Pre-Budget Statement 2017: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=B075780F77DEB88CC125803C00303923&db=pre_akt&mandat=VII&tip=doc) Go to: "besedilo proračunskega memoranduma"

Comments: Researcher: The PBS is published late according to the OBS methodology, that is why the answer is D. However, it includes core elements for the government's expenditure policies and priorities: Chapter 3: Ključne kategorije državnega proračuna / Key categories of the state budgeted (page 5); Chapter 4: Nosilna področja ekonomske in javnofinančne politike / Key areas of economic and public-finance politics (page 6); Chapter 5: Prioritetna področja za krepitev gospodarskega razvoja / Priority areas for strengthening economic development (page 12).

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: d.

Sources: The PBS is published late according to the OBS methodology, that is why the answer is D. However, the document considered a PBS does have some relevant information. Pre-Budget Statement 2017: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=B075780F77DEB88CC125803C00303923&db=pre_akt&mandat=VII&tip=doc) Go to: "besedilo proračunskega memoranduma"

Comments: Researcher: The PBS is published late according to the OBS methodology, that is why the answer is D. However, it includes core elements for the government's revenue policies and priorities: Chapter 3: Ključne kategorije državnega proračuna / Key categories of the state budget (page 5); Chapter 4: Nosilna področja ekonomske in javnofinančne politike / Key areas of economic and public-finance politics (page 6); Chapter 5: Prioritetna področja za krepitev gospodarskega razvoja / Priority areas for strengthening economic development (page 12).

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: d.

Sources: The PBS is published late according to the OBS methodology, that is why the answer is D. Pre-Budget Statement 2017: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=B075780F77DEB88CC125803C00303923&db=pre_akt&mandat=VII&tip=doc) Go to: "besedilo proračunskega memoranduma"

Comments: Researcher: PBS does not include any of three estimates related to government borrowing and debt.

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: b.

Sources: The PBS is published late according to the OBS methodology, that is why the answer is B. However, the document considered a PBS does have some relevant information. Pre-Budget Statement 2017: <http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbran...> (http://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=B075780F77DEB88CC125803C00303923&db=pre_akt&mandat=VII&tip=doc) Go to: "besedilo proračunskega memoranduma"

Comments: Researcher: The PBS is published late according to the OBS methodology, that is why the answer is B. However, it includes multi-year expenditure estimates for total expenditure (page 5).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

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

Answer: a. (100)

Sources: Enacted Budget 2017: http://www.mf.gov.si/si/delovna_podrocja/proracun/sprejeti_p...

(http://www.mf.gov.si/si/delovna_podrocja/proracun/sprejeti_proracun/spremembe_proracuna_rs_za_let_2017/)

Comments: Researcher: Expenditures are presented in Enacted Budget 2017 by all three expenditure classifications (by administrative, economic, and functional classification): By economic classification in I.1 General part of the budget/Splošni del. By functional and administrative classification in I.2 Special part of the budget/Posebni del and in II.2 Explanation of policies/Obrazložitev politik, where policies referring to different functions are explained..

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: Enacted Budget 2017: http://www.mf.gov.si/si/delovna_podrocja/proracun/sprejeti_p...

(http://www.mf.gov.si/si/delovna_podrocja/proracun/sprejeti_proracun/spremembe_proracuna_rs_za_let_2017/) (Plan of developing programs/Načrt razvojnih programov)

Comments: Researcher: Enacted Budget 2017 presents expenditures for individual programs in Plan of developing programs/Načrt razvojnih programov.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Enacted Budget 2017: http://www.mf.gov.si/si/delovna_podrocja/proracun/sprejeti_p...

(http://www.mf.gov.si/si/delovna_podrocja/proracun/sprejeti_proracun/spremembe_proracuna_rs_za_let_2017/) (General part of the budget/Splošni del)

Comments: Researcher: Enacted Budget 2017 includes estimates for all categories of revenue in General part of the budget/Splošni del; see Section A. Bilanca prihodkov in odhodkov, pages 1-2.

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: Enacted Budget 2017: http://www.mf.gov.si/si/delovna_podrocja/proracun/sprejeti_p...
(http://www.mf.gov.si/si/delovna_podrocja/proracun/sprejeti_proracun/spremembe_proracuna_rs_za_let_2017/) (General part of the budget/Splošni del)

Comments: Researcher: Enacted Budget 2017 includes individual sources of revenue in General part of the budget/Splošni del; see Section A. Bilanca prihodkov in odhodkov, pages 1-2.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: b. (67)

Sources: Enacted Budget 2017: http://www.mf.gov.si/si/delovna_podrocja/proracun/sprejeti_p...
(http://www.mf.gov.si/si/delovna_podrocja/proracun/sprejeti_proracun/spremembe_proracuna_rs_za_let_2017/) (General part of the budget/Splošni del)

Comments: Researcher: Enacted Budget 2017 includes estimates related to government net borrowing required and interest payments on the debt for the budget year in General part of the budget/Splošni del. - the amount of net new borrowing during the budget year in Section C. Račun financiranja (page 6) - interest payments in Section A. Bilanca prihodkov in odhodkov (page 3: 403 Plačila domačih obresti / 404 Plačila tujih obresti).

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: Citizens Budget 2017: <http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/slike/p...>
(http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/slike/prora%C4%8Dun/Infografika_PRORACUN_2017_KONCNI.pdf)

Comments: Researcher: The Citizens Budget provides core information, but it excludes macroeconomic forecast upon which the budget is based. At the end of the Citizen Budget there is a line "Objava proračuna in kontakti" (Budget and contacts) with a link (http://www.mf.gov.si/si/delovna_podrocja/proracun/sprejeti_p... (http://www.mf.gov.si/si/delovna_podrocja/proracun/sprejeti_proracun)) to the Ministry of Finance web site where addition information and contacts are available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: English version available at: <http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/slike/p...>
(http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/slike/prora%C4%8Dun/ANG_Infografika_PRORACUN_2017_KONCNI.pdf)

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: Citizens Budget 2017: <http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/slike/p...>
(http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/slike/prora%C4%8Dun/Infografika_PRORACUN_2017_KONCNI.pdf)

Comments: Researcher: Citizens Budget is disseminated only by using one means of dissemination - posting on the executive's official website.

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

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

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: Citizens Budget 2017: <http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/slike/p...>
(http://www.mf.gov.si/fileadmin/mf.gov.si/pageuploads/slike/prora%C4%8Dun/Infografika_PRORACUN_2017_KONCNI.pdf)

Comments: Researcher: A citizens version of budget documents is published for only at one stage of the budget process - for the Enacted Budget.

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: IYRs: http://www.mf.gov.si/si/delovna_podrocja/javne_finance/tekoc...

(http://www.mf.gov.si/si/delovna_podrocja/javne_finance/tekoca_gibanja_v_javnih_financah/blagajne_javnega_financiranja/) Go to "Državni proračun 1992-2017".

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

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

69: Do the In-Year Reports present actual expenditures for individual programs?

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

Answer: d.

Sources: IYRs: http://www.mf.gov.si/si/delovna_podrocja/javne_finance/tekoc...

(http://www.mf.gov.si/si/delovna_podrocja/javne_finance/tekoca_gibanja_v_javnih_financah/blagajne_javnega_financiranja/) Go to "Državni proračun 1992-2017".

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

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: IYRs: http://www.mf.gov.si/si/delovna_podrocja/javne_finance/tekoc...

(http://www.mf.gov.si/si/delovna_podrocja/javne_finance/tekoca_gibanja_v_javnih_financah/blagajne_javnega_financiranja/) Go to "Državni proračun 1992-2017".

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

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: IYRs: http://www.mf.gov.si/si/delovna_podrocja/javne_finance/tekoc...
(http://www.mf.gov.si/si/delovna_podrocja/javne_finance/tekoca_gibanja_v_javnih_financah/blagajne_javnega_financiranja/) Go to "Državni proračun 1992-2017".

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?

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

Answer: a. (100)

Sources: IYRs: http://www.mf.gov.si/si/delovna_podrocja/javne_finance/tekoc...
(http://www.mf.gov.si/si/delovna_podrocja/javne_finance/tekoca_gibanja_v_javnih_financah/blagajne_javnega_financiranja/) Go to "Državni proračun 1992-2017".

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

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: IYRs: http://www.mf.gov.si/si/delovna_podrocja/javne_finance/tekoc...
(http://www.mf.gov.si/si/delovna_podrocja/javne_finance/tekoca_gibanja_v_javnih_financah/blagajne_javnega_financiranja/) Go to "Državni proračun 1992-2017".

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

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: b. (67)

Sources: IYRs: http://www.mf.gov.si/si/delovna_podrocja/javne_finance/tekoc...
(http://www.mf.gov.si/si/delovna_podrocja/javne_finance/tekoca_gibanja_v_javnih_financah/blagajne_javnega_financiranja/) Go to "Državni proračun 1992-2016".

Comments: Researcher: In-Year Reports include the amount of net new borrowing and interest payments so far during the year. Interest payments are included at: 403 Plačila domačih obresti (Payment of domestic interest) 404 Plačila tujih obresti (Payment of foreign interest) Net borrowing is included at: IX. NETO ZADOLŽEVANJE (Net borrowing)

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: IYRs: http://www.mf.gov.si/si/delovna_podrocja/javne_finance/tekoc...
(http://www.mf.gov.si/si/delovna_podrocja/javne_finance/tekoca_gibanja_v_javnih_financah/blagajne_javnega_financiranja/) Go to "Državni proračun 1992-2017".

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

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: c. (33)

Sources: MYR 2016: <https://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbra...> (https://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=C1257A70003EE749C1257FFF0044FB0D&db=kon_akt&mandat=VII&tip=doc) Go to: "poročilo".

Comments: Researcher: The estimates for macroeconomic forecast have been updated and the Mid-Year Review refers to them (i.e. it refers to the source of updated macroeconomic forecast (page 1): "UMAR, iz marca " which means "macroeconomic forecast" of the Institute of Macroeconomic Analysis and Development (UMAR)) from March, but the estimates per se are not directly included in the Mid-Year Review.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: MYR 2016: <https://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbra...> (https://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=C1257A70003EE749C1257FFF0044FB0D&db=kon_akt&mandat=VII&tip=doc) Go to: "poročilo".

Comments: Researcher: Expenditure estimates have been updated and an explanation of all of the differences between the original and updated expenditure estimates is presented in Chapter 2.2., page 14 and in Chapter 5., page 42.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: MYR 2016: <https://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbra...> (https://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=C1257A70003EE749C1257FFF0044FB0D&db=kon_akt&mandat=VII&tip=doc) Go to: "poročilo".

Comments: Researcher: Mid-Year Review presents expenditure estimates by economic and administrative classification: - by economic classification in Chapter 2 (Section 2.2., page 14), Chapter 3 (page 30), Chapter 4 (page 33) and in Priloga 1/ Appendix 1 – by administrative classification in Priloga 2 /Appendix 2.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: MYR presents expenditure estimates also by functional classification. See Priloga 7 (last two pages of the document).

Researcher response: I agree with the comment and I changed answer to a); functional classification is also available.

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: MYR 2016: <https://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbra...> (https://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=C1257A70003EE749C1257FFF0044FB0D&db=kon_akt&mandat=VII&tip=doc) Go to: "poročilo".

Comments: Researcher: Mid-Year Review presents expenditure estimates for programs accounting for all expenditures in Chapter 12, page 46 in Appendix 7/Priloga 7 (Plan of developing programs/Načrt razvojnih programov) on aggregated level but not for individual programs.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: MYR 2016: <https://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbra...> (https://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=C1257A70003EE749C1257FFF0044FB0D&db=kon_akt&mandat=VII&tip=doc) Go to: "poročilo".

Comments: Researcher: Revenue estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented in Chapter 2.1., page 3 and in Chapter 5., page 42.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: MYR 2016: <https://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbra...> (https://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=C1257A70003EE749C1257FFF0044FB0D&db=kon_akt&mandat=VII&tip=doc) Go to: "poročilo".

Comments: Researcher: Mid-Year Review of the budget presents revenue estimates by category (such as tax and non-tax) in Chapter 2.1., page 3 and in Appendix 1/Priloga 1 (General part of the budget/Splošni del proračuna).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: MYR 2016: <https://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbra...> (https://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=C1257A70003EE749C1257FFF0044FB0D&db=kon_akt&mandat=VII&tip=doc) Go to: "poročilo".

Comments: Researcher: Mid-Year Review presents individual sources of revenue accounting for all revenue in Chapter 2.1, page 3 and in Appendix 1/Priloga 1 (General part of the budget/Splošni del proračuna).

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: b. (67)

Sources: MYR 2016: <https://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbra...> (https://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=C1257A70003EE749C1257FFF0044FB0D&db=kon_akt&mandat=VII&tip=doc) Go to: "poročilo".

Comments: Researcher: Estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented. The central government's total debt burden at the mid of the budget year 2016 is presented on page 1 (1. Uvod). Interest payments on the outstanding debt for the budget year are presented on pages 17-18 (2.2.3. Plačila domačih in tujih obresti (403 in 404)). The amount of net new borrowing required during the budget year is presented on pages 33-40 (4. Račun financiranja). Interest rates on new debt are presented in tables in the same chapter. Repayment of debt in the first six months of 2016 is presented on page 40 (4.3. Odplačilo dolga).

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: YER 2015: Ministry of Finance web site: http://www.mf.gov.si/si/delovna_podrocja/proracun/zakljucni_... (http://www.mf.gov.si/si/delovna_podrocja/proracun/zakljucni_racun/zakljucni_racun_proracuna_republike_slovenije_za_let_2015/)

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

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

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

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

Answer: a. (100)

Sources: YER 2015: Ministry of Finance web site: http://www.mf.gov.si/si/delovna_podrocja/proracun/zakljucni_...
(http://www.mf.gov.si/si/delovna_podrocja/proracun/zakljucni_racun/zakljucni_racun_proracuna_republike_slovenije_za_leto_2015/)

Comments: Researcher: Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification): - by economic classification in General part of the budget/Splošni del (link II.1 "Splošni del") in Section A. Bilanca prihodkov in odhodkov (page 1), Section B. Račun finančnih terjatev in naložb (page 9) and Section C (Račun financiranja, page 11) – by functional and administrative classification in Special part of the budget/Posebni del (link II.2 "Posebni del").

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

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

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

Answer: a. (100)

Sources: YER 2015: Ministry of Finance web site: http://www.mf.gov.si/si/delovna_podrocja/proracun/zakljucni_...
(http://www.mf.gov.si/si/delovna_podrocja/proracun/zakljucni_racun/zakljucni_racun_proracuna_republike_slovenije_za_leto_2015/)

Comments: Researcher: Year-End Report presents estimates for programs accounting for all expenditures in sections dedicated to Plan of developing programs/Načrt razvojnih programov (link II.3).

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

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

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

Answer: a. (100)

Sources: YER 2015: Ministry of Finance web site: http://www.mf.gov.si/si/delovna_podrocja/proracun/zakljucni_...
(http://www.mf.gov.si/si/delovna_podrocja/proracun/zakljucni_racun/zakljucni_racun_proracuna_republike_slovenije_za_let_2015/)

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

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: YER 2015: Ministry of Finance web site: http://www.mf.gov.si/si/delovna_podrocja/proracun/zakljucni_...
(http://www.mf.gov.si/si/delovna_podrocja/proracun/zakljucni_racun/zakljucni_racun_proracuna_republike_slovenije_za_let_2015/)

Comments: Researcher: Year-End Report presents revenue estimates by category (such as tax and non-tax) in sections dedicated to General part of the budget/Splošni del (II.1.)

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: YER 2015: Ministry of Finance web site: http://www.mf.gov.si/si/delovna_podrocja/proracun/zakljucni_...
(http://www.mf.gov.si/si/delovna_podrocja/proracun/zakljucni_racun/zakljucni_racun_proracuna_republike_slovenije_za_let_2015/)

Comments: Researcher: Year-End Report presents all individual sources of revenue in sections dedicated to General part of the budget/Splošni del. (II.1)

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: YER 2015: Ministry of Finance web site: http://www.mf.gov.si/si/delovna_podrocja/proracun/zakljucni_...
(http://www.mf.gov.si/si/delovna_podrocja/proracun/zakljucni_racun/zakljucni_racun_proracuna_republike_slovenije_za_let_2015/)

Comments: Researcher: Estimates of the differences between all of the original estimates and the actual outcome for fiscal year are presented as follows: - government borrowing is presented in General part of the budget/Splošni del (link II.1); Section C. Račun financiranja (page 11) - government borrowing along with a narrative discussion in Obrazložitev zaključnega računa proračuna /Explanation of the year-end report of the budget (link III.1.2.); Section C. Račun financiranja (page 56) - outstanding debt, along with a narrative discussions is presented in Obrazložitev zaključnega računa proračuna /Explanation of the year-end report of the budget (link III.1.2.); Section C. Račun financiranja (page 56).

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: YER 2015: Ministry of Finance web site: http://www.mf.gov.si/si/delovna_podrocja/proracun/zakljucni_...
(http://www.mf.gov.si/si/delovna_podrocja/proracun/zakljucni_racun/zakljucni_racun_proracuna_republike_slovenije_za_let_2015/)

Comments: Researcher: Estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a (rather short) narrative discussion in Obrazložitev zaključnega računa proračuna/Explanation of the year-end report of the budget => Predvidena makroekonomska izhodišča, na katerih je temeljil Sprejeti proračun Republike Slovenije za leto 2015, in njihova realizacija med leto (link III.1.1). Here, in Tabela 1, assumed macroeconomic variables and their actual values are presented: GDP growth, growth of export/import; growth of the employed, growth of the average wage, growth of private/government consumption and growth of investments.

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: YER 2015: Ministry of Finance web site: http://www.mf.gov.si/si/delovna_podrocja/proracun/zakljucni_...
(http://www.mf.gov.si/si/delovna_podrocja/proracun/zakljucni_racun/zakljucni_racun_proracuna_republike_slovenije_za_let_2015/)

Comments: Researcher: No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: YER 2015: Ministry of Finance web site: http://www.mf.gov.si/si/delovna_podrocja/proracun/zakljucni_racun/zakljucni_racun_proracuna_republike_slovenije_za_letno_2015/

Comments: Researcher: Estimates of the differences between the original estimates of non-financial data on results and the actual outcome are presented, along with a narrative discussion in section III. Obrazložitev zaključnega računa proračuna /Explanation of the year-end report of the budget at the level of different Ministries/Agencies.

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: a. (100)

Sources: YER 2015: Ministry of Finance web site: http://www.mf.gov.si/si/delovna_podrocja/proracun/zakljucni_racun/zakljucni_racun_proracuna_republike_slovenije_za_letno_2015/

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.

- c. (33) Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: YER 2015: Ministry of Finance web site: http://www.mf.gov.si/si/delovna_podrocja/proracun/zakljucni_...
(http://www.mf.gov.si/si/delovna_podrocja/proracun/zakljucni_racun/zakljucni_racun_proracuna_republike_slovenije_za_let_2015/)

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

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: YER 2015: Ministry of Finance web site: http://www.mf.gov.si/si/delovna_podrocja/proracun/zakljucni_...
(http://www.mf.gov.si/si/delovna_podrocja/proracun/zakljucni_racun/zakljucni_racun_proracuna_republike_slovenije_za_let_2015/)

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

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: AR 2015: <http://www.rs-rs.si/rsrs/rsrs.nsf/I/KE82DCBCA970C4816C1257FF...> (<http://www.rs-rs.si/rsrs/rsrs.nsf/I/KE82DCBCA970C4816C1257FF50049614A>) Select: "Revizijsko poročilo".

Comments: Researcher: The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public. Responsibilities (types of audits) of the SAI are set by Zakon o računskem sodišču/ Court of auditors act: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO2550> (<http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO2550>) (Article 20). In Audit Report 2015 all three types of audit are involved and presented in different chapters and sections, for example: Financial audit which refers to General part of the budget/Splošni del starts on page 12 (Chapter 2. Splošni del zaključnega računa proračuna). Compliance and performance audits of the budget are presented in Chapter 3 on pages 78-120 (3. Pravilnost izvršitve proračuna).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

98: What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

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

Answer: a. (100)

Sources: AR 2015: <http://www.rs-rs.si/rsrcs/rsrcs.nsf/I/KE82DCBCA970C4816C1257FF...> (<http://www.rs-rs.si/rsrcs/rsrcs.nsf/I/KE82DCBCA970C4816C1257FF50049614A>) Select: "Revizijsko poročilo".

Comments: Researcher: All expenditures within the SAI's mandate have been audited. Page 7 of the AR 2015 includes contents (Kazalo), including all audited elements - i.e. all parts of the budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Pension and Disability Insurance Institute of Slovenia: (<http://www.rs-rs.si/rsrcs/rsrcs.nsf/I/K5F590805E2AD5EF6C125806...> (<http://www.rs-rs.si/rsrcs/rsrcs.nsf/I/K5F590805E2AD5EF6C1258067004B0918>)) Health Insurance Institute of Slovenia: (<http://www.rs-rs.si/rsrcs/rsrcs.nsf/I/KA6CE1A81D2D0362DC1257E3...> (<http://www.rs-rs.si/rsrcs/rsrcs.nsf/I/KA6CE1A81D2D0362DC1257E3D00443789?openDocument&appSource=FC914121789FBE94C12571550047D1A9>)) Employment Service of Slovenia: (<http://www.rs-rs.si/rsrcs/rsrcs.nsf/I/01CB42701C59CA9CC125717F0...> (<http://www.rs-rs.si/rsrcs/rsrcs.nsf/I/01CB42701C59CA9CC125717F0045FFDF>))

Comments: Researcher: All extra-budgetary funds within the SAI's mandate have been audited. Since those funds are outside the central government budget, they are audited separately and reports about their auditing are not part of the Audit Report 2015, which refers to the central government budget. According to law, the SAI is responsible for annual auditing of: - Pension and Disability Insurance Institute of Slovenia -Health Insurance Institute of Slovenia - Employment Service of Slovenia (links to SAI auditing reports of those three of extra-budgetary funds are listed above). Auditing of other extra-budgetary funds is not compulsory on annual basis; the SAI decides independently which of other funds will be audited.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: <http://www.rs-rs.si/rsrcs/rsrcs.nsf/I/KE82DCBCA970C4816C1257FF...> (<http://www.rs-rs.si/rsrcs/rsrcs.nsf/I/KE82DCBCA970C4816C1257FF50049614A>) Go to: "Povzetek revizijskega poročila (Summary of Audit Report)"

Comments: Researcher: SAI publishes Povzetek revizijskega poročila (Summary of Audit Report).

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: b. (67)

Sources: Zakon o računskem sodišču/ Court of auditors act: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO2550> (<http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO2550>)

Comments: Researcher: The report about steps and actions (Odzivno poročilo) should be written according to Article 29 of the Zakon o računskem sodišču/ Court of auditors act: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO2550> (<http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO2550>). The executive informs the public about the report. The report is not put on the web site, but is available upon request.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Zakon o računskem sodišču/ Court of auditors act: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO2550> (<http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO2550>)

Comments: Researcher: The report about steps and actions: Porevizijsko poročilo (After Audit Report) should be written according to Article 29 of the Zakon o računskem sodišču/ Court of auditors act: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO2550> (<http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO2550>). The SAI publishes it. However, for AR 2015 it is not available yet. On the other side, Porevizijsko poročilo (After Audit Report) for 2014 is available at: <http://www.rs-rs.si/rsrs/rsrs.nsf/I/KBE1859E6F386C7C4C1257DB...> (<http://www.rs-rs.si/rsrs/rsrs.nsf/I/KBE1859E6F386C7C4C1257DBE001DB8AD>) Select: "Porevizijsko poročilo"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: Zakon o fiskalnem pravilu /Fiscal rule act, which was accepted in 2015, includes an establishment of IFI named Fiskalni svet/Fiscal Council. However, by October 2016 Fiskalni svet/Fiscal Council has not been established yet. Zakon o fiskalnem pravilu /Fiscal rule act: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO7056> (<http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO7056>) It is attached.

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: d.**Sources:** Zakon o fiskalnem pravilu /Fiscal rule act, which was accepted in 2015, includes an establishment of IFI named Fiskalni svet/Fiscal Council. However, by 31 December 2016 Fiskalni svet/Fiscal Council has not been established yet.**Comments:** Researcher: Zakon o fiskalnem pravilu /Fiscal rule act, which was accepted in 2015, includes an establishment of IFI named Fiskalni svet/Fiscal Council. However, by 31 December 2016 Fiskalni svet/Fiscal Council has not been established yet.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?**

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

Answer: d.**Sources:** Zakon o fiskalnem pravilu /Fiscal rule act, which was accepted in 2015, includes an establishment of IFI named Fiskalni svet/Fiscal Council. However, by October 2016 Fiskalni svet/Fiscal Council has not been established yet.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**106: In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?**

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

Answer: d.**Sources:** Zakon o fiskalnem pravilu /Fiscal rule act, which was accepted in 2015, includes an establishment of IFI named Fiskalni svet/Fiscal Council. However, by 31 December 2016 Fiskalni svet/Fiscal Council has not been established yet.**Comments:** Researcher: Zakon o fiskalnem pravilu /Fiscal rule act, which was accepted in 2015, includes an establishment of IFI named Fiskalni svet/Fiscal Council. However, by 31 December 2016 Fiskalni svet/Fiscal Council has not been established yet.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: d.

Sources: Zakon o javnih financah/Public finance act: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO1227> (<http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO1227>) Poslovnik državnega zbora/Rules of procedure of the National Assembly: <http://pisrs.si/Pis.web/pregledPredpisa?id=POSL34> (<http://pisrs.si/Pis.web/pregledPredpisa?id=POSL34>)

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Zakon o javnih financah/Public finance act: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO1227> (<http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO1227>) (Article 28(1)) Poslovnik državnega zbora/Rules of procedure of the National Assembly: <http://pisrs.si/Pis.web/pregledPredpisa?id=POSL34> (<http://pisrs.si/Pis.web/pregledPredpisa?id=POSL34>) (Article 155(1))

Comments: Researcher: According to the law, the EBP for the next year has to be submitted to Parliament by October 1st. EBP for 017 was submitted in September 2016.

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: a. (100)

Sources: Zakon o javnih financah/Public finance act: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO1227> (<http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO1227>) (Article 29(1))

Comments: Researcher: According to the law (Public Finance Act (Article 29(1))) the EBP has to be approved by the Parliament (National Assembly) before the start of the fiscal year (1st January) the budget proposal refers to. EB for 2016 was approved in November 2015.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: b. (67)

Sources: Poslovnik državnega zbora/Rules of procedure of the National Assembly: <http://pisrs.si/Pis.web/pregledPredpisa?id=POSL34> (<http://pisrs.si/Pis.web/pregledPredpisa?id=POSL34>) (Article 157(6))

Comments: Researcher: Amendments should not increase the budget deficit.

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: c. (33)

Sources: Poslovnik državnega zbora/Rules of procedure of the National Assembly: <http://pisrs.si/Pis.web/pregledPredpisa?id=POSL34> (<http://pisrs.si/Pis.web/pregledPredpisa?id=POSL34>)

Comments: Researcher: The legislature proposed several amendments to EBP, and some of them were adopted - included in the EB. Amendments for EBP 2017 are available at: <https://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbra...> (https://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=C1257A70003EE749C125804C0029DE25&db=kon_akt&mandat=VII) Select: "Vloženi amandmanji po delih akta" (Amendments by areas) and "Vloženi amandmanji po predlagateljih" (Amendments by their promoters) However in all those documents committees express their opinion but do not propose any amendments. For example: open "Vloženi amandmanji po predlagateljih" and then. "Mnenje ZDT 13.10.2016 [20 - Odbor za zdravstvo]" (Opinion of the Committee for health) and then "VSEBINA357AB879F16F93A1C125804B0043 13.10.2016.PD". It is where here that the committee does not propose any amendments. ("Odbor k Predlogu sprememb proračuna Republike Slovenije za leto 2017 in k Predlogu proračuna Republike Slovenije za leto 2018 ni sprejel svojih amandmajev.") (page 2).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: The response has been changed from A to C because in the most recent budget approval process there were no amendments made by the legislature.

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

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

Answer: a. (100)

Sources: Poslovnik državnega zbora/Rules of procedure of the National Assembly: <http://pisrs.si/Pis.web/pregledPredpisa?id=POSL34> (<http://pisrs.si/Pis.web/pregledPredpisa?id=POSL34>)

Comments: Researcher: EBP was examined firstly by the Committee on Finance and Monetary Policy (Odbor za finance in monetarno politiko) which is responsible for conducting budgetary process. In addition, other committees of the parliament responsible for particular sectors examined those parts of EBP which are relevant for them. Parliament received EBP on September 27 and the process was concluded by November 12. Report of the Committee on Finance and Monetary Policy is available at: <http://imss.dz-rs.si/imis/b73c027d6920c2fe1e47.pdf> (<http://imss.dz-rs.si/imis/b73c027d6920c2fe1e47.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: b. (67)

Sources: Poslovnik državnega zbora/Rules of procedure of the National Assembly: <http://pisrs.si/Pis.web/pregledPredpisa?id=POSL34> (<http://pisrs.si/Pis.web/pregledPredpisa?id=POSL34>)

Comments: Researcher: EBP was examined firstly by the Committee on Finance and Monetary Policy (Odbor za finance in monetarno politiko) which is responsible for conducting budgetary process. In addition, other committees of the parliament responsible for particular sectors examined those parts of EBP which are relevant for them. Parliament received EBP on September 27 and the process was concluded by November 12. Report of the Committee on Finance and Monetary Policy is available at: <http://imss.dz-rs.si/imis/b73c027d6920c2fe1e47.pdf> (<http://imss.dz-rs.si/imis/b73c027d6920c2fe1e47.pdf>) Other reports are available at: <https://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbra...> (<https://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbra...>)
uid=C1257A70003EE749C125804C0029DE25&db=kon_akt&mandat=VII) For Education committee report select: "Mnenje ZDT 13.10.2016 [21 - Odbor za izobraževanje, znanost, šport in mladino]" For Health committee report select: "Mnenje ZDT 13.10.2016 [20 - Odbor za zdravstvo]"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: The response has been adjusted from A to B, because the date of publication of the reports provided as example is 13 October 2016, which is less than a month since the EBP was received by Parliament.

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

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

e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Poslovnik državnega zbora/Rules of procedure of the National Assembly: <http://pisrs.si/Pis.web/pregledPredpisa?id=POS134> (<http://pisrs.si/Pis.web/pregledPredpisa?id=POS134>)

Comments: Researcher: In-year implementation of the Enacted Budget during the relevant budget execution period is examined by Commission for Public Finance Supervision (Komisija za nadzor javnih financ). The Commission regularly monitors the budget and regularly requires answers and clarifications from the government regarding the budget implementation. For example, report of the Commission for Public Finance Supervision regarding Mid Year review is available at: <http://imss.dz-rs.si/imis/e7a1116c4e56b3f2a305.pdf> (<http://imss.dz-rs.si/imis/e7a1116c4e56b3f2a305.pdf>) Commission for Public Finance Supervision (Komisija za nadzor javnih financ) has regular sessions where implementation of the budget is discussed (budget supervision is the main task of this Commission). All minutes of the Commission are available on the web site of the parliament using "search" function. See for example: https://www.dz-rs.si/wps/portal/Home/Iskalknik!/ut/p/z1/04_Sj... (https://www.dz-rs.si/wps/portal/Home/Iskalknik!/ut/p/z1/04_Sj9CPykssy0xPLMnMz0vMAfj08zivT39gy2dDB0N_P3d3Qw8PZxcwxwdQ40NnE30w8EKDHAARwP9KGL041EQhd_4gtz) For example, the 33 regular meeting had as agenda item the review of the budget Jan-June 2016: <http://imss.dz-rs.si/imis/3b596535c7fc62312f09.pdf> (<http://imss.dz-rs.si/imis/3b596535c7fc62312f09.pdf>) Ad the minutes can be found here: <http://imss.dz-rs.si/imis/b3f394ec3a3c954450cd.pdf> (<http://imss.dz-rs.si/imis/b3f394ec3a3c954450cd.pdf>) Also, the meeting from 23.3.2016 refers to the economic situation in the country for 2016: <http://imss.dz-rs.si/imis/64a56baf0a1fedd6937e.pdf> (<http://imss.dz-rs.si/imis/64a56baf0a1fedd6937e.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: This response has been changed from A to B as there is evidence of a number of meetings by the committee but only one to two published reports with substance could be located.

115: Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

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

Answer: a. (100)

Sources: Zakon o javnih financah/Public finance act: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO1227> (<http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO1227>) Currently applicable Zakon o izvrševanju proračunov Republike Slovenije za leti 2016 in 2017 /Budget implementation act (for EB 2016): <http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO7119> (<http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO7119>) (it is attached)

Comments: Researcher: The shifting of funds between administrative units up to certain level, without special (additional) approval of the legislator is defined in advance in Public finance act and annual Budget implementation act (every year EB is legislative by nature). However, the Government has to report about shifted funds in line with this procedure to the Parliament every six months. Above this level the Government needs the approval. There are different levels for funds shifting, which can be done without approval, depend on level/type of funds.

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.

rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=C1257A70003EE749C1258073004EEFC2&db=kon_akt&mandat=VII&tip=doc)) Commission for Public Finance Supervision (Komisija za nadzor javnih financ) discussed audited YER and AR on its session on 28.10.2016 (<https://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbra...> (https://www.dz-rs.si/wps/portal/Home/deloDZ/zakonodaja/izbranZakonAkt?uid=C1257A70003EE749C125805900338285&db=kon_akt&mandat=VII&tip=doc)).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: Ustava Republike Slovenije/Constitution of the Republic of Slovenia: <http://www.us-rs.si/media/ustava.republike.slovenije.pdf> (<http://www.us-rs.si/media/ustava.republike.slovenije.pdf>) Zakon o računskem sodišču/ Court of auditors act: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO2550> (<http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO2550>)

Comments: Researcher: According to the Article 151 of the Ustava Republike Slovenije/Constitution of the Republic of Slovenia, SAI members are appointed by the Parliament. According to the Court of auditors act (Article 10) the members of SAI (including the head) can also be removed from the office only by the Parliament.

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: Ustava Republike Slovenije/Constitution of the Republic of Slovenia: <http://www.us-rs.si/media/ustava.republike.slovenije.pdf> (<http://www.us-rs.si/media/ustava.republike.slovenije.pdf>) Zakon o računskem sodišču/ Court of auditors act: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO2550> (<http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO2550>)

Comments: Researcher: According to the Article 151 of the Ustava Republike Slovenije/Constitution of the Republic of Slovenia, SAI members are appointed by the Parliament. According to the Court of auditors act (Article 10) the members of SAI (including the head) can also be removed from the office only by the Parliament.

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: See Enacted Budget (Posebni del /Special Part), where the Budget of SAI (Računsko sodišče) is presented.

Comments: Researcher: The budget of SAI is proposed by the SAI itself and confirmed by the Parliament (National Assembly). At the SAI web site: <http://www.rs-rs.si/rsrcs/rsrseng.nsf/I/KA92CE48CCCEFABBCC1257155004C0628> (http://www.rs-rs.si/rsrcs/rsrseng.nsf/I/KA92CE48CCCEFABBCC1257155004C0628) the following information is presented: "For covering the costs of its activities the Court of Audit proposes a financial plan to the National Assembly, which approves the required working funds. The Court of Audit is an independent budget user and receives budget funding under a special part of the budget, but it must use the funds in accordance with the provisions of the law regulating the implementation of the budget."

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: Zakon o računskem sodišču/ Court of auditors act: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO2550> (<http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO2550>)

Comments: Researcher: The SAI has full discretion to decide which audits it wishes to undertake. This is defined by article 25. of the Court of auditors act (Določanje revizij/Determination of audits).

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: SAI Strategy 2014-20120: <http://www.rs-rs.si/rsrcs/rsrs.nsf/V/K569F66CDDE98AD4AC1257C3...> ([http://www.rs-rs.si/rsrcs/rsrs.nsf/V/K569F66CDDE98AD4AC1257C3C00267143/\\$file/strategija2014-2020.pdf](http://www.rs-rs.si/rsrcs/rsrs.nsf/V/K569F66CDDE98AD4AC1257C3C00267143/$file/strategija2014-2020.pdf))

Comments: Researcher: SAI accepted document about strategic development in 2013. According to it the work of SAI shall be "peer-reviewed" by a similar institution every five years.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: a. (100)

Sources: SAI Annual Report 2015: <http://www.rs-rs.si/rsrs/rsrs.nsf/V/K6D1E75479691AD45C1257F7...> ([http://www.rs-rs.si/rsrs/rsrs.nsf/V/K6D1E75479691AD45C1257F7D00468E62/\\$file/Letno_porocilo_2015.pdf](http://www.rs-rs.si/rsrs/rsrs.nsf/V/K6D1E75479691AD45C1257F7D00468E62/$file/Letno_porocilo_2015.pdf))

Comments: Researcher: In 2015 the parliament (both parts: upper chamber (National Council) and lower chamber (National Assembly)) examined 19 SAI reports (see SAI Annual Report). In period January- October 2016, the parliament examined 9 SAI reports and one SAI opinion. In all cases senior staff members of the SAI took part and testified in hearings of a committee of the legislature. For example, the National assembly web site : <http://imss.dz-rs.si/imis/b3f394ec3a3c954450cd.pdf> (<http://imss.dz-rs.si/imis/b3f394ec3a3c954450cd.pdf>) includes the minute of Commission for Public Finance Control (from 4.10.2016), where SAI representatives were presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

Answer: d.

Sources: Poslovnik državnega zbora/Rules of procedure of the National Assembly: <http://pisrs.si/Pis.web/pregledPredpisa?id=POSL34> (<http://pisrs.si/Pis.web/pregledPredpisa?id=POSL34>)

Comments: Researcher: There is no formal requirement for the executive to engage with the public during formulation of the annual budget. According to the Rules of procedure of the National Assembly, the representatives of the public could be invited on sessions of the National Assembly Committees, which may at its own discretion adapt any of the public proposals when drafting budget amendments. These amendments are then submitted to the executive, which has discretion to accept/reject them.

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: Rules of procedure of the National Assembly: <http://pisrs.si/Pis.web/pregledPredpisa?id=POSL34> (<http://pisrs.si/Pis.web/pregledPredpisa?id=POSL34>)

Comments: Researcher: There is no formal requirement for the executive to engage with the public during formulation of the annual budget. According to the Rules of procedure of the National Assembly, the representatives of the public could be invited on sessions of the National Assembly Committees, which may at its own discretion adapt any of the public proposals when drafting budget amendments. These amendments are then submitted to the executive, which has discretion to accept/reject them.

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: Rules of procedure of the National Assembly: <http://pisrs.si/Pis.web/pregledPredpisa?id=POSL34> (<http://pisrs.si/Pis.web/pregledPredpisa?id=POSL34>)

Comments: Researcher: There is no formal requirement for the executive to engage with the public during formulation of the annual budget. According to the Rules of procedure of the National Assembly, the representatives of the public could be invited on sessions of the National Assembly Committees, which may at its own discretion adapt any of the public proposals when drafting budget amendments. These amendments are then submitted to the executive, which has discretion to accept/reject them.

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: -

Comments: Researcher: Please see comment to Question 125. The same mechanism of public engagement (at the National Assembly Committees) is used for monitoring the implementation of the annual budget as it is for budget formulation.

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: -

Comments: Researcher: Please see comment to Question 125. The same mechanism of public engagement (at the National Assembly Committees) is used for the implementation of the annual budget as it is for budget formulation.

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: -

Comments: Researcher: Please see comment to Question 125. The same mechanism of public engagement (at the National Assembly Committees) is used for the implementation of the annual budget as it is for budget formulation.

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: -

Comments: Researcher: Please see comment to Question 125. There is no formal requirement for the executive to engage with the public during formulation of the annual budget and the executive does not provide prior information.

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: -

Comments: Researcher: Please see comment to Question 125. There is no formal requirement for the executive to engage with the public during formulation of the annual budget and the executive does not provide feedback on how citizens’ inputs have been used in the formulation of the annual budget.

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: -

Comments: Researcher: Please see comment to Question 125. There is no formal requirement for the executive to engage with the public during formulation of the annual budget and the executive does not provide information on how citizens’ inputs have been used to assist in monitoring the implementation of the annual budget.

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: Zakon o javnih financah/Public finance act: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO1227> (<http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO1227>) Poslovnik državnega zbora/Rules of procedure of the National Assembly: <http://pisrs.si/Pis.web/pregledPredpisa?id=POSL34> (<http://pisrs.si/Pis.web/pregledPredpisa?id=POSL34>)

Comments: Researcher: The Public finance act and Articles 155-165 of the Rules of procedure of the National Assembly set the timetable regarding budget formulation which is publicly available. But the participation mechanisms used to enable citizen inputs to be incorporated into the annual budget are limited to procedure of the National Assembly. The representatives of the public could be invited on sessions of the National Assembly Committees, which may at its own discretion adapt any of the public proposals when drafting budget amendments. These amendments are then submitted to the executive, which has discretion to accept/reject them.

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: -

Comments: Researcher: No, there are no such mechanisms.

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: Poslovnik državnega zbora/Rules of procedure of the National Assembly: <http://pisrs.si/Pis.web/pregledPredpisa?id=POSL34> (<http://pisrs.si/Pis.web/pregledPredpisa?id=POSL34>)

Comments: Researcher: There is no formal requirement for the executive to engage with the public during formulation of the annual budget. According to the Rules of procedure of the National Assembly, the representatives of the public could be invited on sessions of the National Assembly Committees, which may at its own discretion adapt any of the public proposals when drafting budget amendments. These amendments are then submitted to the executive, which has discretion to accept/reject them.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree**Researcher response:** The response has been change from D to C to reflect the existence of a participatory mechanism at the legislature.**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: c. (33)**Sources:** Poslovnik državnega zbora/Rules of procedure of the National Assembly: <http://pisrs.si/Pis.web/pregledPredpisa?id=POSL34>
(<http://pisrs.si/Pis.web/pregledPredpisa?id=POSL34>)**Comments:** Researcher: The participation mechanisms used to enable citizen inputs to be incorporated into the annual budget are limited to procedure of the National Assembly. The representatives of the public could be invited on sessions of the National Assembly Committees, which may at its own discretion adapt any of the public proposals when drafting budget amendments. These amendments are then submitted to the executive, which has discretion to accept/reject them.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**Researcher response:** The response has been change from D to C to reflect the existence of engagement with citizens mechanism at the legislature.**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:** Poslovnik državnega zbora/Rules of procedure of the National Assembly: <http://pisrs.si/Pis.web/pregledPredpisa?id=POSL34>
(<http://pisrs.si/Pis.web/pregledPredpisa?id=POSL34>)**Comments:** Researcher: It does not provide feedback.**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: -

Comments: Researcher: No, there are no such mechanisms.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: SAI Annual Report 2015: <http://www.rs-rs.si/rsrs/rsrs.nsf/V/K6D1E75479691AD45C1257F7...> ([http://www.rs-rs.si/rsrs/rsrs.nsf/V/K6D1E75479691AD45C1257F7D00468E62/\\$file/Letno_porocilo_2015.pdf](http://www.rs-rs.si/rsrs/rsrs.nsf/V/K6D1E75479691AD45C1257F7D00468E62/$file/Letno_porocilo_2015.pdf))

Comments: Researcher: For example, in 2015 the SAI received 455 proposals for auditing (207 from individuals) (SAI Annual Report 2015, p. 33-34)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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: SAI Annual Report 2015: <http://www.rs-rs.si/rsrs/rsrs.nsf/V/K6D1E75479691AD45C1257F7...> ([http://www.rs-rs.si/rsrs/rsrs.nsf/V/K6D1E75479691AD45C1257F7D00468E62/\\$file/Letno_porocilo_2015.pdf](http://www.rs-rs.si/rsrs/rsrs.nsf/V/K6D1E75479691AD45C1257F7D00468E62/$file/Letno_porocilo_2015.pdf))

Comments: Researcher: SAI Annual Report includes the number of the inputs received from the public. See SAI Annual Report 2015, p. 33-34.

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: Zakon o računskem sodišču/ Court of auditors act: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO2550>
(<http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO2550>)

Comments: Researcher: According to the Court of auditors act, the SAI occasionally hires external experts for its work. This is defined by article 19. of the Court of auditors act (Izvedenci računskega sodišča / Experts (external) of Court of auditors)

Peer Reviewer

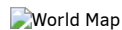
Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: The response has been changed from A to B because the mechanism that involves external experts cannot be considered as a public participation mechanism. This question explores on whether or not the general public can participate, which is broader than the engagement of experts.

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