

Open Budget Survey 2023

Questionnaire

Slovenia

May 2024

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 2023

Source:

PBS for FY 2023 and FY 2024 is published on the website of the National Assembly: <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/4af9abe1c28b5c2573ef8b4521e857a32b4c95fa8524e3d6098e22eca0d7ecb6>

Comment:

In Slovenia, PBS is usually adopted for the following two years. Therefore, budgets for both FY 2023 and FY 2024 are already available.

The following document provides information on the adoption and adjustment, as necessary, of the PBS, which can take place in the year before the relevant FY, or even during the relevant FY, if expenses increase: <https://www.gov.si/assets/ministrstva/MF/Proracun-direktorat/Drzavni-proracun/Priprava-proracuna/Proracuni.pdf>.

Peer Reviewer

Opinion: Agree

Comments: I agree that the FY for which the PBS (Budget Memorandum) is evaluated is 2023, but see my comments in the separate file. There are two PBS to consider (PBS 2022-23 and PBS 2023-24) but they are both structured the same and with a comparable (insufficient) level of information. So the answers to questions would be the same regardless of which of the two PBS one takes as the basis for analysis.

Government Reviewer

Opinion: Agree

Comments: In Slovenia the budget for FY X is adopted by the National Assembly - NA, and the second chamber National Council - NC already by the end of year X-2. If necessary, it is amended by the end of year X-1. The budget adopted for FY X in year X-2 is fully legally binding and has all legal and technical elements of a full-fledged budget, i.e. it is not an «indicative» either a «planning» document. This procedure is stipulated by the Law on Public Finance and has generally been respected except for some election years. Accordingly, there are two PBS prepared for the budget of FY X: the PBS for X-1 and X, and the PBS for X and X+1. In addition to budget memorandum 2023-2024, the researcher should also have mentioned the budget memorandum for 2022-2023 dated 29/09/2021 and published on 30/09/2021 on the web page of the National Assembly : https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbrani/ut/p/z1/jY_BC0JAFEW_xYVb310xrJ0SGGMRapLNjSmUVBHximhr09oVZT4dvdyzoUHFDKgbf6oeK4q0eb1mM90cSGr0CNhYGLgBC5Gx_AQk62Prr-E0xdgxQ5GG8vfJ2hjKphA5_j45zyc508AdHqeAOW1KN6vem1huxyoZDcmmTTucqXLpbp-ra00wzAYXAheM-MqGh1_KaXoFWSfJHRNmbPHTt5mvYcc9LReA!!/dz/d5/L2dBISevZ0FBIS9nQSEh/?uid=C1257A70003EE749C1258761003DDE19&db=kon_akt&mandat=VIII&tip=doc

Researcher Response

Thank you to the Government reviewer for the helpful suggestion and agree to also mention the budget memorandum for 2022-2023 dated 29/09/2021 and published on 30/09/2021 on the web page of the National Assembly : https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbrani/ut/p/z1/jY_BC0JAFEW_xYVb310xrJ0SGGMRapLNjSmUVBHximhr09oVZT4dvdyzoUHFDKgbf6oeK4q0eb1mM90cSGr0CNhYGLgBC5Gx_AQk62Prr-E0xdgxQ5GG8vfJ2hjKphA5_j45zyc508AdHqeAOW1KN6vem1huxyoZDcmmTTucqXLpbp-ra00wzAYXAheM-MqGh1_KaXoFWSfJHRNmbPHTt5mvYcc9LReA!!/dz/d5/L2dBISevZ0FBIS9nQSEh/?uid=C1257A70003EE749C1258761003DDE19&db=kon_akt&mandat=VIII&tip=doc

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for a PBS to be considered publicly available, it must be made available to the public one month before the Executive's Budget Proposal is submitted to the legislature for consideration. If the PBS is not released to the public at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the PBS.

Answer:

d. 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

Source:

PBS for FY 2023 and FY 2024 is published on the website of the National Assembly: <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/4af9abe1c28b5c2573ef8b4521e857a32b4c95fa8524e3d6098e22eca0d7ecb6>.

Comment:

While the Ministry of Finance is required to prepare the PBS by 20 September of the current budget year, and Government is required to submit it to the National Assembly by September 30 (see Article 34 of the Decree on development planning documents and procedures for the preparation of the central government budget and Article 14(2) of the Public Finance Act), there is no requirement in the Decree nor in the Act that the PBS be released to the public.

See laws here:

<http://www.pisrs.si/Pis.web/pregledPredpisa?id=URED5312>
<http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO1227>

The document was published at the same time as the EBP, so we score this question "D".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: In addition to budget memorandum 2023-2024, the researcher should also have mentioned the budget memorandum for 2022-2023 dated 29/09/2021 and published on 30/09/2021 on the web page of the National Assembly: https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbrani/ut/p/z1/jY_BC0JAFEW_xYVb310xrJ0SGGMRapLNjSmUVBHximhr09oVZT4dvdyzoUHFDKgbf6oeK4q0eb1mM90cSGr0CNhYGLgBC5Gx_AQk62Prr-E0xdgxQ5GG8vfJ2hkphA5_j45zyc508AdHqeAOW1KN6vem1huxyoZDcmmTTucqxLpbp-ra00wzAYXAheM-MqGh1_KaXoFWSfJHRNmbPHTt5mvYCc9LReA!!/dz/d5/L2dBISevZ0FBIS9nQSEh/?uid=C1257A70003EE749C1258761003DDE19&db=kon_akt&mandat=VIII&tip=doc

Researcher Response

Agree.

PBS-3a. If the PBS is published, what is the date of publication of the PBS?

Note that the date of publication is not necessarily the same date that is printed on the document.

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/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

30/9/2022

Source:

<https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/4af9abe1c28b5c2573ef8b4521e857a32b4c95fa8524e3d6098e22eca0d7ecb6>

Comment:

PBS was not published by the Government or by the Ministry of Finance, but rather on the website of the National Assembly on September 30, 2022.

Please note that this is pertaining to the state budgets for FY2023 and FY2024.

Peer Reviewer

Opinion: Agree

Comments: The link the researcher provided opens the document directly. But if you go to the list of documents on the NA webpage, there you can also see the date they put it online: https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran!/ut/p/z1/04_Sj9CPyKssy0xPLMnMz0vMAfIjo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZGgS6GDn5BhsYGwQHG-pHEaPFAAdwNCBOPx4FUfiNL8gNDQ11VFQEAAXcoa4!/dz/d5/L2dBISEvZ0FBIS9nQSEh/?uid=C1257A70003EE749C12588CD002F4924&db=kon_akt&mandat=IX see Proračunski memorandum. The same way I checked publication dates of other documents which are made public only when received by the NA.

Government Reviewer

Opinion: Agree

Comments: In addition to budget memorandum 2023-2024, the researcher should also have mentioned the budget memorandum for 2022-2023 dated 29/09/2021 and published on 30/09/2021 on the web page of the National Assembly: https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran!/ut/p/z1/jY_BC0JAFEW_xYVb31OxrJ0SGGMRapLNjSmUVBHximhr09oVZT4dvdyzoUHFDKgbf6oeK4q0eb1mM90cSGr0CNhYGLgBC5Gx_AQk62Prr-E0xdgxQ5GG8vfJ2hjphA5_j45zyc508AdHqeAOW1KN6vem1huxyoZDcmmTTucqxLpbp-ra00wzAYXAheM-MqGh1_KaXoFWSfJHRNmmPHTt5mvYc9LReA!!/dz/d5/L2dBISEvZ0FBIS9nQSEh/?uid=C1257A70003EE749C1258761003DDE19&db=kon_akt&mandat=VIII&tip=doc

PBS-3b. In the box below, please explain how you determined the date of publication of the PBS.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

The date was determined based on the information on the National Assembly website.

Source:

https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran!/ut/p/z1/04_Sj9CPyKssy0xPLMnMz0vMAfIjo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZGgS6GDn5BhsYGwQHG-pHEaPFAAdwNCBOPx4FUfiNL8gNDQ11VFQEAAXcoa4!/dz/d5/L2dBISEvZ0FBIS9nQSEh/?uid=C1257A70003EE749C12588CD0059D80F&db=kon_akt&mandat=IX&tip=doc

Comment:

The document was not published by the Government or by the Ministry of Finance, but rather by the National Assembly.

The document itself is dated September 28, 2022.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: In addition to budget memorandum 2023-2024, the researcher should also have mentioned the budget memorandum for 2022-2023 dated 29/09/2021 and published on 30/09/2021 on the web page of the National Assembly: https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran!/ut/p/z1/jY_BC0JAFEW_xYVb31OxrJ0SGGMRapLNjSmUVBHximhr09oVZT4dvdyzoUHFDKgbf6oeK4q0eb1mM90cSGr0CNhYGLgBC5Gx_AQk62Prr-E0xdgxQ5GG8vfJ2hjphA5_j45zyc508AdHqeAOW1KN6vem1huxyoZDcmmTTucqxLpbp-ra00wzAYXAheM-MqGh1_KaXoFWSfJHRNmmPHTt5mvYc9LReA!!/dz/d5/L2dBISEvZ0FBIS9nQSEh/?uid=C1257A70003EE749C1258761003DDE19&db=kon_akt&mandat=VIII&tip=doc

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 leave this question blank.

Answer:

<https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/4af9abe1c28b5c2573ef8b4521e857a32b4c95fa8524e3d6098e22eca0d7ecb6>.

Source:

Link to the National Assembly Website: https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran/lut/p/z1/04_Sj9CPykyssy0xPLMnMz0vMAfjjo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwnMz1w9EUGAWZGgS6GDn5BhsYGwQHg-pHEaPFAAdwNCBOPx4FUfiNL8gNDQ11VFQEAAXcoa4!/dz/d5/L2dBISvZ0FBIS9nQSEh/?uid=C1257A70003EE749C12588CD0059D80F&db=kon_akt&mandat=IX&tip=doc.

Link to the PBS: <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/4af9abe1c28b5c2573ef8b4521e857a32b4c95fa8524e3d6098e22eca0d7ecb6>.

Comment:

The document was not published by the Government or the Ministry of finance, but rather by the National Assembly.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: In addition to budget memorandum 2023-2024, the researcher should also have mentioned the budget memorandum for 2022-2023 dated 29/09/2021 and published on 30/09/2021 on the web page of the National Assembly: https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran/lut/p/z1/jY_BC0JAFEW_xYVb310xrJ0SGGMRapLNjSmUVBHximhr09oVZT4dvdyzoUHFDKgbf6oeK4q0eb1mM90cSGr0CNhYGLgBC5Gx_AQk62Prr-E0xdgxQ5GG8vfJ2hjkphA5_j45zyc508AdHqeAOW1KN6vem1huxyoZDcmmT1TucqXlpb-ra00wzAYXAheM-MqGh1_KaXoFWSfJHRNmbPHTt5mvYCC9LReA!!/dz/d5/L2dBISvZ0FBIS9nQSEh/?uid=C1257A70003EE749C1258761003DDE19&db=kon_akt&mandat=VIII&tip=doc

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) or HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the PBS is not publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

Document title: Proračunski memorandum za leti 2023 in 2024, available at: <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/4af9abe1c28b5c2573ef8b4521e857a32b4c95fa8524e3d6098e22eca0d7ecb6>.

Comment:

Not published on the website of the Ministry of Finance or Government, but rather on the website of the National Assembly.

Document published on the website of the National Assembly is in scanned PDF form and does not qualify as computer readable.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: With respect to Public Finance Act (Art. 14 (1)) and Regulation on development planning documents and procedures for the preparation of the state budget proposal (Art. 26 (1)) the PBS is a government act which takes into account at least economic development assumptions and the target development scenario; the basic orientations of the economic and public finance policy with respect to the medium-term fiscal strategy; assessment of receipts and expenditures of the state budget and budgets of self-governing local communities, ZPIZ, ZZZS (according to economic classification); review of assumed obligations for the state budget; breakdown (estimate) of budget expenditures for the state budget by program classification. Thus, the PBS is not entirely a numerical document. Both documents referred to are available at:
<http://pisrs.si/Pis.web/pregledPredpisa?id=ZAKO1227#> <http://www.pisrs.si/Pis.web/pregledPredpisa?id=URED5312#>

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

If the PBS is not considered publicly available under the OBS methodology (and thus the answer to Question PBS-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

a. Produced but made available online to the public too late (published after the acceptable time frame)

Source:

Link to the National Assembly website: https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran!/ut/p/z1/04_Sj9CPykssy0xPLMnMz0vMAfljo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZGgS6GDn5BhsYGwQHg-pHEaPfaAdwNCBOPx4FUfiNL8gNDQ11VFQEAAXcoa4!/dz/d5/L2dBISevZ0FBIS9nQSEh/?uid=C1257A70003EE749C12588CD0059D80F&db=kon_akt&mandat=IX&tip=doc.

Direct link to the PBS: <https://imss.dz-rs.si/IMIS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/4af9abe1c28b5c2573ef8b4521e857a32b4c95fa8524e3d6098e22eca0d7ecb6>.

Comment:

PBS made available in electronic format (pdf) on the official website of the National Assembly. Free access granted.

Answer "a" was selected because the PBS was published at the same time as the EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: PBS is produced and published when submitted to the National Assembly - right after the adoption by the government.

PBS-6b. If you selected option "c" or "d" in question PBS-6a, 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:

No answer.

Source:

No sources.

Comment:

No comments.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-7. If the PBS is produced, please write the full title of the PBS.

For example, a title for the Pre-Budget Statement could be "Proposed 2023 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2022/23."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

PRORAČUNSKI MEMORANDUM 2023–2024

Source:

Link to National Assembly website: https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran/!ut/p/z1/04_Sj9CPykyssy0xPLMnMz0vMAfljo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZGgS6GDn5BhsYGwQHG-pHEaPfAAdwNCBOPx4FufiNL8gNDQ11VFQEAAAXcoa4!/dz/d5/L2dBISevZ0FBIS9nQSEh/?uid=C1257A70003EE749C12588CD0059D80F&db=kon_akt&mandat=IX&tip=doc

Link to PBS: <https://imss.dz-rs.si/IMIS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/4af9abe1c28b5c2573ef8b4521e857a32b4c95fa8524e3d6098e22eca0d7ecb6>

Comment:

See page 1 of the PBS (page 2 of the PDF) for full title: "PRORAČUNSKI MEMORANDUM 2023–2024"

Unofficial translation: Budget memorandum 2023-2024

Peer Reviewer

Opinion: Agree

Comments: See also my explanation in a separate file why I agree that this is the document that plays the role of a PBS, although it is late and lacks information (which is assessed in other questions).

Government Reviewer

Opinion: Agree

PBS-8. Is there a "citizens version" of the PBS?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

No sources.

Comment:

No comments.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-1a. What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2023

Source:

Document title: Besedilo Predloga sprememb proračuna Republike Slovenije za leto 2023 (Proposal for budget amendment for FY 2023), dated 30.9.2022, available at https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran/lut/p/z1/04_Sj9CPykyssy0xPLMnMz0vMAfljo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZGgS6GDn5BhsYGwQHg-pHEaPfAAdwNCBOPx4FufiNL8gNDQ11VFQEAAxcoa4!/dz/d5/L2dBISevZ0FBIS9nQSEh/?uid=C1257A70003EE749C12588CD0058D679&db=kon_akt&mandat=IX&tip=doc

Comment:

Please note that this document is not published as executive budget proposal by the Government, but rather by the National Assembly after being adopted by the Government and sent to the Parliament.

Peer Reviewer

Opinion: Agree

Comments: The first EBP for FY 2023 was submitted to the NA in Sept 2021, and adopted. However, routinely amendments to the adopted budget are submitted a year later, i.e. in Sept 2022 for FY 2023. The document the researcher refers to is this proposal of amendments to the adopted budget. However, since this proposal includes the full budget information (not only changes) and is submitted before the beginning of the FY, I agree that this proposal of changes is the most relevant EBP to be considered and evaluated in the OBS.

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/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:
30/9/2022

Source:
https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran/lut/p/z1/04_Sj9CPykssy0xPLMnMz0vMAfjjo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZGgS6GDn5BhsYGwQHg-pHEaPfAAdwNCBOPx4FUfiNL8gNDQ11VFQEAAXcoa4!/dz/d5/L2dBISEvZ0FBIS9nQSEh/?uid=C1257A70003EE749C12588CD0058D679&db=kon_akt&mandat=IX&tip=doc

Comment:
see: "Datum dokumenta: 30.09.2022"

Peer Reviewer

Opinion: Disagree

Suggested Answer: 28/09/2022

Comments: Among the many documents published on the NA website, there is also a letter from the government secretary by which the EBP was sent to the NA. The letter is dated 28/09/2022 (the same day the government adopted the EBS). <https://imss.dz-rs.si/IMIS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/8d0a0297c748018929a86ff386dcf7c89a5594b054a45b3d27288b619a694aa6>
Of course, it takes a day or two before the documents received from government are published in the NA information system and thus become available online, which then is the date of publication (30/09/2022, as correctly stated in another answer).

Government Reviewer

Opinion: Agree

Researcher Response

Thank you to the Peer Reviewer for raising this point - I would agree to keep this response as 30.09.

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EBP to be considered publicly available, it must be made available to the public while the legislature is still considering it and before the legislature approves (enacts) it. If the EBP is not released to the public before the legislature approves it, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EBP.

The OBS definition of an Executive's Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval process and (ii) the legislature either approves or on which it approves proposed amendments.

The OBS will treat the Executive's Budget Proposal as "Not Produced," in the following cases:

- *The executive does not submit the draft budget to the legislature; or*
- *The legislature receives the draft budget but does not approve it or does not approve recommendations on the draft budget;*
- *The legislature rejects the draft budget submitted by the executive, but the executive implements it without legislative approval; or*
- *There is no legislature, or the legislature has been dissolved.*

Answer:

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

Source:

Document title: Besedilo Predloga sprememb proračuna Republike Slovenije za leto 2023 (proposal for budget amendment for FT 2023), dated 30.9.2022, link: https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran/lut/p/z1/04_Sj9CPykyssy0xPLMnMz0vMAfljo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZGgS6GDn5BhsYGwQHg-pHEaPFAAdwNCBOPx4FUfiNL8gNDQ11VFQEAAXcoa4!/dz/d5/L2dBISEvZ0FBIS9nQSEh/?uid=C1257A70003EE749C12588CD0058D679&db=kon_akt&mandat=IX&tip=doc

The most relevant documents are:

03_01PROR23SPL.pdf (general part of the budget - economic)
04_02PROR23POS.pdf (special part of the budget - functional and administrative)
05_03PROR23NRP.pdf (development programmes plan - functional and administrative)
06_OBR23SPLOSNIDEL.pdf (narrative pertaining to the general part of the budget)

Comment:

Please note that the budget is made available to the public as soon as it is submitted by the Government to the National Assembly. However, it is not first published by the Government or by the Ministry of Finance, but rather on the website of the National Assembly. The EBP is made publicly available on the Government website after it is submitted by the National Assembly for consideration and approval.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-3a. If the EBP is published, what is the date of publication of the EBP?

Note that the date of publication is not necessarily the same date that is printed on the document.

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/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer:

30/9/2022

Source:

National Assembly website: https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran/lut/p/z1/04_Sj9CPykyssy0xPLMnMz0vMAfljo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZGgS6GDn5BhsYGwQHg-pHEaPFAAdwNCBOPx4FUfiNL8gNDQ11VFQEAAXcoa4!/dz/d5/L2dBISEvZ0FBIS9nQSEh/?uid=C1257A70003EE749C12588CD0058D679&db=kon_akt&mandat=IX&tip=doc

Government cover letter to the 2023 budget amendment proposal: <https://imss.dz-rs.si/IMIS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/8d0a0297c748018929a86ff386dcf7c89a5594b054a45b3d27288b619a694aa6>

Comment:

See date of document ("Datum dokumenta"): 30.09.2022

Please note that the Government sent the documents to the National Assembly on 28/09/2022 and the documents were received by the National Assembly on 30/09/2022. This can be found by reviewing the "cover letter" link, which includes the date on which the document was produced by the Government "Datum: 28. 9. 2022" and the date on which the document was received by the National Assembly "DRŽAVNI ZBOR PREJETO 30. 09. 2022" (see top of first page for both).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-3b. In the box below, please explain how you determined the date of publication of the EBP.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

The date of the publication was determined from the National Assembly website where the document is available, and which indicated 30.09.2022 as the date.

Source:

https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran/lut/p/z1/04_Sj9CPyKssy0xPLMnMz0vMAfljo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZGgS6GDn5BhsYGwQHg-pHEaPfaAdwNCBOPx4FUfiNL8gNDQ11VFQEAAXcoa4!/dz/d5/L2dBISEvZ0FBIS9nQSEh/?uid=C1257A70003EE749C12588CD0058D679&db=kon_akt&mandat=IX&tip=doc

Comment:

See also this publication in media that was done on September 28, 2022, concerning the EBP: <https://www.rtvlo.si/slovenija/vladni-predlog-proracuna-poraba-leta-2023-bo-16-7-mrd-evrov-primanjkljaj-3-3-mrd-evrov/641888>.

Another publication by the government is available here: <https://www.gov.si/novice/2022-09-28-vlada-potrdira-proracuna-za-leti-2023-in-2024/>.

Peer Reviewer

Opinion: Agree

Comments: The media publications are related to the government adopting the EBP. The date of publication is correct - in the source link, see "datum dokumenta".

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 leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer:

https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran/lut/p/z1/04_Sj9CPyKssy0xPLMnMz0vMAfljo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZGgS6GDn5BhsYGwQHg-pHEaPfaAdwNCBOPx4FUfiNL8gNDQ11VFQEAAXcoa4!/dz/d5/L2dBISEvZ0FBIS9nQSEh/?uid=C1257A70003EE749C12588CD0058D679&db=kon_akt&mandat=IX&tip=doc

Source:

https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran/lut/p/z1/04_Sj9CPyKssy0xPLMnMz0vMAfljo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZGgS6GDn5BhsYGwQHg-pHEaPfaAdwNCBOPx4FUfiNL8gNDQ11VFQEAAXcoa4!/dz/d5/L2dBISEvZ0FBIS9nQSEh/?uid=C1257A70003EE749C12588CD0058D679&db=kon_akt&mandat=IX&tip=doc

rs.si/wps/portal/Home/zakonodaja/izbran/!ut/p/z1/04_Sj9CPykssy0xPLMnMz0vMAfljo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZ GgS6GDn5BhsYGwQHg-pHEaPfaAdwNCBOPx4FUfiNL8gNDQ11VFQEAAXcoa4!/dz/d5/L2dBISevZ0FBIS9nQSEh/? uid=C1257A70003EE749C12588CD0058D679&db=kon_akt&mandat=IX&tip=doc

Additional source: [https://www.dz-](https://www.dz.si/wps/portal/Home/zakonodaja/izbran/!ut/p/z1/04_Sj9CPykssy0xPLMnMz0vMAfljo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZ GgS6GDn5BhsYGwQHg-pHEaPfaAdwNCBOPx4FUfiNL8gNDQ11VFQEAAXcoa4!/dz/d5/L2dBISevZ0FBIS9nQSEh/? uid=C1257A70003EE749C12588CD0059D80F&db=kon_akt&mandat=IX)

rs.si/wps/portal/Home/zakonodaja/izbran/!ut/p/z1/04_Sj9CPykssy0xPLMnMz0vMAfljo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZ GgS6GDn5BhsYGwQHg-pHEaPfaAdwNCBOPx4FUfiNL8gNDQ11VFQEAAXcoa4!/dz/d5/L2dBISevZ0FBIS9nQSEh/? uid=C1257A70003EE749C12588CD0059D80F&db=kon_akt&mandat=IX

Comment:

The source above relates to the National Assembly website with the relevant documents made accessible.

The link provided above is the direct link to the document. Relevant documents can be found on the first link listed under "Source" and are as follows:

03_01PROR23SPL.pdf
04_02PROR23POS.pdf
05_03PROR23NRP.pdf
06_OBR23SPLOSNIDEL.pdf

In addition, under "additional source" above, the link provided includes an overview of the legislative procedure and all relevant documents associated with the proposal for amendment of the FY 2023 budget. These documents include as follows:

- Besedilo Predloga sprememb proračuna Republike Slovenije za leto 2023 30. 9. 2022 [Vlada Republike Slovenije]
- Proračunski memorandum za leti 2023 in 2024 30. 9. 2022 [Vlada Republike Slovenije]
- Predlog sprememb proračuna Republike Slovenije za leto 2023 Slovensko obveščevalno - varnostne agencije 30. 9. 2022 [Vlada Republike Slovenije]
- Načrt izvajanja finančnih instrumentov v kmetijstvu za obdobje 2023–2027, Načrt izvajanja finančnih instrumentov za obdobje 2022–2023 za operacijo Finančni instrumenti v programskem obdobju 2014–2020, Predlog skupnega kadrovskega načrta (SKN) organov državne uprave za leti 2023 in 2024, Predlog zbirnega kadrovskega načrta (ZKN) oseb javnega prava po 22. členu Zakona o javnih uslužbencih za leti 2023 in 2024, Zbirni predlog skupnih kadrovskih načrtov pravosodnih organov za leti 2023 in 2024 in Predlog kadrovskih načrtov nevladnih uporabnikov državnega proračuna za leto 2023 in 2024 k Predlogu sprememb proračuna Republike Slovenije za leto 2023 in Predlogu proračuna Republike Slovenije za leto 2024 30. 9. 2022 [Vlada Republike Slovenije]
- Finančna projekcija poslovanja ZZS v obdobju 2022 – 2024 in Finančna projekcija ZPIZ v obdobju 2022 – 2024 30. 9. 2022 [Vlada Republike Slovenije]

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?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the EBP is not publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

Document title: Besedilo Predloga sprememb Proračuna Republike Slovenije za leto 2023 (proposal for budget amendment for FY 2023), dated 30.9.2022, available at: [https://www.dz-](https://www.dz.si/wps/portal/Home/zakonodaja/izbran/!ut/p/z1/04_Sj9CPykssy0xPLMnMz0vMAfljo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZ GgS6GDn5BhsYGwQHg-pHEaPfaAdwNCBOPx4FUfiNL8gNDQ11VFQEAAXcoa4!/dz/d5/L2dBISevZ0FBIS9nQSEh/? uid=C1257A70003EE749C12588CD0058D679&db=kon_akt&mandat=IX&tip=doc)
rs.si/wps/portal/Home/zakonodaja/izbran/!ut/p/z1/04_Sj9CPykssy0xPLMnMz0vMAfljo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZ GgS6GDn5BhsYGwQHg-pHEaPfaAdwNCBOPx4FUfiNL8gNDQ11VFQEAAXcoa4!/dz/d5/L2dBISevZ0FBIS9nQSEh/? uid=C1257A70003EE749C12588CD0058D679&db=kon_akt&mandat=IX&tip=doc.

Document titles (all referring to the enacted budget)

- Sprejeti Proračun 2023 - Splošni del (general part)
- Sprejeti Proračun 2023 - Posebni del (special part)
- Sprejeti Proračun 2023 - Načrt razvojnih programov (development programmes plan)
Link: <https://podatki.gov.si/dataset/proracun-republike-slovenije>

Comment:

The document with respect to EBP is available in PDF only. The EBP package includes over 100 files.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EBP-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

No sources.

Comment:

No comments.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-6b. If you selected option "c" or "d" in question EBP-6a, 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:

No answer.

Source:

No sources.

Comment:

No comments.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-7. If the EBP is produced, please write the full title of the EBP.

For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2022-23, produced by the Ministry of Finance, Planning and Economic Development."

If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Predlog sprememb proračuna Republike Slovenije za leto 2023

Source:

National Assembly website: https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran/!ut/p/z1/04_Sj9CPykssy0xPLMnMz0vMAfIjo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwnMz1w9EUGAWZGgS6GDn5BhsYGwQHG-pHEaPfaAdwNCBOPx4FUfiNL8gNDQ11VFQEAAxcoa4!/dz/d5/L2dBISEvZ0FBIS9nQSEh/?uid=C1257A70003EE749C12588CD0058D679&db=kon_akt&mandat=IX&tip=doc

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-8. Is there a "citizens version" of the EBP?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is

happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

No sources.

Comment:

No comments.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-1a. What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2023

Source:

Document title: Spremembe proračuna Republike Slovenije za leto 2023 (DP2023-A) (amended budget FY 2023), dated 23.11.2022, available at: <https://www.uradni-list.si/glasilo-uradni-list-rs/vsebina/2022-01-3734?sop=2022-01-3734>.

Document title: Proračun Republike Slovenije za leto 2023 (DP2023) (Budget of the Republic of Slovenia for 2023), dated 18.11.2021, available at <https://www.uradni-list.si/glasilo-uradni-list-rs/vsebina/2021-01-3712?sop=2021-01-3712>.

Comment:

The first link provided above pertains to the adopted amended budget for FY 2023 ("Spremembe proračuna Republike Slovenije za leto 2023 (DP2023-A)", published in the official gazette of the Republic of Slovenia 150/2022 of 2.12.2022.

The second link provides the link to the first adopted budget for FY 2023 ("Proračun Republike Slovenije za leto 2023 (DP2023)", published in the official gazette of the Republic of Slovenia 187/2021 of 1.12.2021.

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/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

23/11/2022

Source:

<https://www.uradni-list.si/glasilo-uradni-list-rs/vsebina/2022-01-3734?sop=2022-01-3734>.

Comment:

Please see under "datum seje" (Meeting date). The amended 2023 budget was passed on November 23, 2022.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EB.

Answer:

a. Two weeks or less after the budget has been enacted

Source:

<https://www.uradni-list.si/glasilo-uradni-list-rs/vsebina/2022-01-3734?sop=2022-01-3734>

Comment:

On the website of the National Assembly documents are available in real time. Document with respect to which the vote has taken place was hence available immediately on 23/11/2022. The above link provides the documents as sent to the Official gazette of the Republic of Slovenia to be subsequently published on 2.12.2022.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-3a. If the EB is published, what is the date of publication of the EB?

Note that the date of publication is not necessarily the same date that is printed on the document.

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/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

23/11/2022

Source:

Official gazette of the Republic of Slovenia: <https://www.uradni-list.si/glasilo-uradni-list-rs/vsebina/2022-01-3734?sop=2022-01-3734>

Comment:

The document with respect to which the vote has taken place was published in the Official gazette of the Republic of Slovenia, on 2.12.2022. Please note that these documents were available already on the website of the National Assembly on 23-11-2022.

Peer Reviewer

Opinion: Disagree

Suggested Answer: 23/11/2022

Comments: The first publication of the adopted EB is on the NA website, under the title "document sent to the Official Gazette". So I think we should take the date of publication on the NA here (same as for other documents, PBS and EBP, which are also published by NA but not sent to the OG). The publication in the OG is the same and also online, but later.

Government Reviewer

Opinion: Agree

Researcher Response

Agree with the Peer Reviewer to state 23.11. as the publication date.

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:

There are two dates: (i) when the National Assembly finalizes the legislative procedure by sending the budget to the Official gazette of the Republic of Slovenia (i.e. on 23/11/2022, the day on which the final vote has taken place and the final version of the budget is made public on the website of the National Assembly) and (ii) when the Official gazette of the Republic of Slovenia publishes the EB, which was on 2.12.2022.

Source:

With respect to date (ii): <https://www.uradni-list.si/glasilo-uradni-list-rs/vsebina/2022-01-3734?sop=2022-01-3734>

Comment:

Peer Reviewer

Opinion: Agree

Comments: See my comment to the previous question.

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 leave this question blank.

Answer:

<https://www.uradni-list.si/glasilo-uradni-list-rs/vsebina/2022-01-3734?sop=2022-01-3734>

Source:

There are several sources where the public may access the EB, as follows:

- (i) Official Gazette: <https://www.uradni-list.si/glasilo-uradni-list-rs/vsebina/2022-01-3734?sop=2022-01-3734>
- (ii) Government website: <https://www.gov.si/zbirke/seznami/sprejeti-proracuni-republike-slovenije/sprejeti-proracun-za-let-2023/>

Comment:

- (i) the link to the Official gazette of the Republic of Slovenia pg. 11507 (2.12.2022)
- (ii) The link of the Government website, where the relevant documents with respect to the 2023 budget are available.

Peer Reviewer

Opinion: Agree

Comments: It is also available from the NA website. But I agree with the researcher that the best link is to the OG as this is official publication.

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?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the EB is not publicly available, therefore its machine readability cannot be assessed.

Answer:

a. Yes, all of the numerical data are available in a machine readable format

Source:

<https://podatki.gov.si/dataset/proracun-republike-slovenije>

Comment:

Some data is computer readable (csv format). Please note that this data is published separately on a website pertaining to the "open data" project of the Ministry of Public administration. Data for a long line of past budgets is also available (i.e. 2014-2022).

Peer Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, all of the numerical data are available in a machine readable format

Comments: At the link researcher provided, there are 3 excel file which contain the full budget (general and special part and the plan of development projects). So the link provides the full budget data (not only some) in a machine readable format.

Government Reviewer

Opinion: Agree

Comments: The link posted by the researcher provides csv data of the General and the Special Part of the budget as well as the Development Programmes Plan. This provides a comprehensive set of all numerical data of the budget (i.e. not only some data).

Researcher Response

Agree to a).

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

If the EB is not considered publicly available under the OBS methodology (and thus the answer to Question EB-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EB-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-6b. If you selected option "c" or "d" in question EB-6a, 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:

No answer.

Source:

No sources.

Comment:

No comments.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-7. If the EB is produced, please write the full title of the EB.

For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2023."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Spremembe proračuna Republike Slovenije za leto 2023 (DP2023-A)

Source:

<https://www.uradni-list.si/glasilo-uradni-list-rs/vsebina/2022-01-3734?sop=2022-01-3734>

Comment:

See also Budget for the Republic of Slovenia for 2023, available at: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=DRPR25>
English translation: "Changes to the budget of the Republic of Slovenia for 2023"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The document "Spremembe proračuna Republike Slovenije za leto 2023 (DP2023-A)", in English: "Changes to the budget of the Republic of Slovenia for 2023 (DP2023-A)" is available at: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=DRPR26>.

IBP Comment

Many thanks to the government reviewer for the correct link.

EB-8. Is there a "citizens version" of the EB?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

a. Yes

Source:

Infografics: <https://www.gov.si/assets/ministrstva/MF/Glavno-urednistvo/Novice/DOKUMENTI/Infografika-2023/Infografika-Drzavni-proracun-2023>

Text: <https://www.gov.si/assets/ministrstva/MF/Glavno-urednistvo/Novice/DOKUMENTI/Infografika-2023/Tekstovna-alternativa.docx>

Comment:

Please note that the citizens version of the EB for 2024 is not available.

Currently the "citizens version" of the EB for 2023 is available (see above links).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

CB-1. What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer:

FY 2023

Source:

Infographics, document title: Državni proračun 2023, available at <https://www.gov.si/assets/ministrstva/MF/Glavno-urednistvo/Novice/DOKUMENTI/Infografika-2023/Infografika-Drzavni-proracun-2023>.

Text, document title: Državni proračun 2023, available at <https://www.gov.si/assets/ministrstva/MF/Glavno-urednistvo/Novice/DOKUMENTI/Infografika-2023/Tekstovna-alternativa.docx>.

Comment:

The above sources refer to the CB for FZ 2023 published by the Government after the budget has been adopted by the legislative.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: Typo in researcher's comment: FY instead of FZ.

Researcher Response

Thank you for raising the typo. Agree to modify as follows: The above sources refer to the CB for FY 2023 published by the Government after the budget has been adopted by the legislative.

CB-2a. For the fiscal year indicated in CB-1, what is the public availability status of the CB?

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document (Executive's Budget Proposal or Enacted Budget) you are referring to, and – in the same comment box – which other Citizens Budget is produced and its public availability status.

Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology
Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

Answer:

e. Not applicable (the document is publicly available)

Source:

Infographics available at: <https://www.gov.si/assets/ministrstva/MF/Glavno-urednistvo/Novice/DOKUMENTI/Infografika-2023/Infografika-Drzavni-proracun-2023>

Text available at: <https://www.gov.si/assets/ministrstva/MF/Glavno-urednistvo/Novice/DOKUMENTI/Infografika-2023/Tekstovna-alternativa.docx>

Comment:

No comments.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-2b. If you selected option "c" or "d" in question CB-2a, 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:

No answer.

Source:

No sources.

Comment:

No comments.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-3a. If the CB is published, what is the date of publication of the CB?

Note that the date of publication is not necessarily the same date that is printed on the document.

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/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

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 Budget is produced and its dates of publication.

Answer:

16/12/2022

Source:

<https://www.gov.si/assets/ministrstva/MF/Glavno-urednistvo/Novice/DOKUMENTI/Infografika-2023/Tekstovna-alternativa.docx>

Comment:

The date is visible in checking the Word document properties, i.e. the author and the date of document creation are visible.

Peer Reviewer

Opinion: Agree

Comments: I can't think of a better way to verify the date of publication.

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:

When reviewing the details of the word documents, the authors and the date of creation of the document can be identified, i.e., Ms. Franja Zagorc (last modified; PR officer at the Ministry for Finance) and Ms. Karmen Rus (author; Undersecretary at the Ministry for Finance), and date of 16.12.2022.

Also, the javascript code [javascript:alert(document.lastModified)], confirms that date of publication.

Source:

<https://www.gov.si/assets/ministrstva/MF/Glavno-urednistvo/Novice/DOKUMENTI/Infografika-2023/Tekstovna-alternativa.docx>

Comment:

No comments.

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 leave this question blank.

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 Budget is produced and its URL or weblink.

Answer:

<https://www.gov.si/assets/ministrstva/MF/Glavno-urednistvo/Novice/DOKUMENTI/Infografika-2023/Infografika-Drzavni-proracun-2023>

Source:

Infographics: <https://www.gov.si/assets/ministrstva/MF/Glavno-urednistvo/Novice/DOKUMENTI/Infografika-2023/Infografika-Drzavni-proracun-2023>

Text: <https://www.gov.si/assets/ministrstva/MF/Glavno-urednistvo/Novice/DOKUMENTI/Infografika-2023/Tekstovna-alternativa.docx>

Comment:

Both the infographics and the text version can be found at <https://www.gov.si teme/sprejeti-proracun/>. See at the bottom "Graphic presentation of key data on the state budget for 2023"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-5. If the CB is produced, please write the full title of the CB.

For example, a title for the Citizens Budget could be "Budget 2022 People's Guide" or "2023 Proposed Budget in Brief: A People's Budget Publication."

If the document is not produced at all, researchers should mark this question "n/a."

If more than one Citizens Budget is produced, for the other CB, indicate the document the CB refers to and, next to it, its full title.

Answer:

Državni proračun 2023

English translation: National Budget 2023

Source:

Infographics: <https://www.gov.si/assets/ministrstva/MF/Glavno-urednistvo/Novice/DOKUMENTI/Infografika-2023/Infografika-Drzavni-proracun-2023>

Text: <https://www.gov.si/assets/ministrstva/MF/Glavno-urednistvo/Novice/DOKUMENTI/Infografika-2023/Tekstovna-alternativa.docx>

Comment:

See also <https://www.gov.si teme/sprejeti-proracun/>, where both infographics and the text version are available.

Peer Reviewer

Opinion: Agree

Comments: The infographics also has a subtitle: Kako polnimo proračun in za kaj namenjamo vaš denar How we fill the budget and what we use your money for

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 Budget is produced and which budget document it simplifies.

Answer:

The CB corresponds to the adopted budget for 2023.

Source:

Government website: <https://www.gov.si/zbirke/seznami/sprejeti-proracuni-republike-slovenije/sprejeti-proracun-za-leto-2023/>

See also:

Official Gazette publication: <https://www.uradni-list.si/glasilo-uradni-list-rs/vsebina/2022-01-3734?sop=2022-01-3734>

Machine-readable format (excel) of 2023 Budget and previous budgets: <https://podatki.gov.si/dataset/proracun-republike-slovenije>

Comment:

Please note that also a real-time user-friendly searchable overview of the budget is available: <https://proracun.gov.si/>.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-1. What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2022

Source:

Example of a quarterly report: <https://www.gov.si/assets/ministrstva/MF/ekonomska-in-fiskalna-poltika/Blagajne-JF/Cetrletni-pregled-javnofinancnih-gibanj-oktober-2022.pdf> (dated October 2022).

All other quarterly reports (April 2022, July 2022 and January 2023) are available here: <https://www.gov.si teme/fiskalna-in-javnofinancna-politika/>. (see towards the bottom of the page)

Example of a monthly report: <https://www.gov.si/assets/ministrstva/MF/ekonomska-in-fiskalna-poltika/Blagajne-JF/Pregled-javnofinancnih-gibanj-januar-2022.pdf> (January 2022).

Comment:

Please note that, for FY 2022, the only monthly report available is for January 2022. Monthly reports for FY 2021 are available for the whole 12-month period.

State Budget data can also be found for 1992-2022: https://www.gov.si/assets/ministrstva/MF/ekonomska-in-fiskalna-poltika/Blagajne-JF/Drzavni_proracun_1992-2022.xlsx.

Peer Reviewer

Opinion: Disagree

Suggested Answer: FY 2023

Comments: Since the time the researcher filled the questionnaire, two more quarterly reports were published, i.e., April 2023 and July 2023. So we already have two reports for FY 2023 and we should probably take this as the FY for evaluation. It is still true that the last monthly report was published in January 2022, related to December 2021. This means that since FY 2022 monthly reports are not published anymore.

Government Reviewer

Opinion: Agree

Researcher Response

I understood that the cut off date is December 31, 2022, hence did not include any reports pertaining to FY 2023.

IBP Comment

Thank you to the peer reviewer for the comment. As the researcher notes, the cutoff date for this Open Budget Survey is 31 December 2022, so we can ensure consistency across countries.

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the IYRs.

Answer:

b. At least every quarter, and within one month of the period covered

Source:

Monthly report (January 2022): <https://www.gov.si/assets/ministrstva/MF/ekonomska-in-fiskalna-poltika/Blagajne-JF/Pregled-javnofinancnih-gibanj-januar-2022.pdf>

Quarterly report (October 2022): <https://www.gov.si/assets/ministrstva/MF/ekonomska-in-fiskalna-poltika/Blagajne-JF/Cetrletni-pregled-javnofinancnih-gibanj-oktober-2022.pdf>

XLSX document: https://www.gov.si/assets/ministrstva/MF/ekonomska-in-fiskalna-poltika/Blagajne-JF/Drzavni_proracun_1992-2022.xlsx

Comment:

Answer a) was chosen because the information is provided on a monthly basis in the XLSX document, although it must be noted that the textual monthly report for 2022 is only available for January 2022, even though the report indicates that monthly reports are available each month (see page 14 of the January 2022 monthly report).

In addition to monthly reports, quarterly reports are also available and published according to the schedule as indicated on page 22 of the quarterly report (October 2022).

Peer Reviewer

Opinion: Disagree

Suggested Answer: b. At least every quarter, and within one month of the period covered

Comments: As explained in the comment to the previous question, the publications of monthly reports was discontinued (since FY 2022), so A cannot be an answer regardless of whether we refer to FY 2022 or FY 2023. The researcher chose A because an Excel file with data on the central budget (and another one with consolidated data for the general government) and, it is true, new data are added to these files every month. So this files are a great data source. However, in my opinion, they cannot be considered a report. The monthly reports, when they were still published, contained not only table but also quite some text explaining the current trends. So I propose B because quarterly reports are only published now (since 2022) and they are published within a month after the end of quarter.

Government Reviewer

Opinion: Agree

Researcher Response

Thank you for the recommendation, but would keep the answer a) given that these files could be considered reports and are updated on a monthly basis.

IBP Comment

Many thanks to the peer reviewer and the researcher for the comments. In the Open Budget Survey we do accept XLSX files as monthly reports. However, since we are unable to verify the exact date of publication of the data in the Excel file (see researcher's comment in the next question) - it appears to be published irregularly, and not necessarily within one month of the reporting period - score is revised from "A" to "B".

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.

Note that the date of publication is not necessarily the same date that is printed on the document.

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 2022 should be entered as 05 September 2022. If the document is not published or not produced, please mark this question "n/a."

Answer:

Quarterly:

April 2022: April 29, 2022

July 2022: July 29, 2022

October 2022: November 2, 2022

January 2023: February 1, 2023

Monthly MS Excel: updated irregularly, i.e., not necessarily by the end of the month following the month to which the data pertains.

Source:

October 2022 report, p. 22: <https://www.gov.si/assets/ministrstva/MF/ekonomska-in-fiskalna-poltika/Blagajne-JF/Cetrletni-pregled-javnofinancnih-gibanj-oktober-2022.pdf>

XLSX document: https://www.gov.si/assets/ministrstva/MF/ekonomska-in-fiskalna-poltika/Blagajne-JF/Drzavni_proracun_1992-2022.xlsx

Government website: <https://www.gov.si/teme/fiskalna-in-javnofinancna-politika/>

Comment:

As mentioned previously, monthly data can only be ascertained from the XLSX document as monthly reports are not published on the Government website. However, monthly data in excel is not updated on a monthly basis, but rather irregularly.

Peer Reviewer

Opinion: Agree

Comments: There is now also a July 2023 quarterly report. I didn't verify how regularly the Excel files are updated, but since they are, in my opinion, not a report (only data), this is not relevant for this question.

Government Reviewer

Opinion: Agree

Comments: Quarterly report: <https://www.gov.si/assets/ministrstva/MF/ekonomska-in-fiskalna-poltika/Blagajne-JF/Javnofinancna-gibanja-prvo-cetrletje-2022.pdf> (April 2022) <https://www.gov.si/assets/ministrstva/MF/ekonomska-in-fiskalna-poltika/Blagajne-JF/Cetrletni-pregled-javnofinancnih-gibanj-julij-2022.pdf> (July 2022)

IYRs-3b. In the box below, please explain how you determined the date of publication of the IYRs.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

The dates were determined based on the news date of the publication of the relevant quarterly report. The javascript (last modified) code also confirms those dates of publication.

However, the dates of updating the monthly Excel file could not be determined: https://www.gov.si/assets/ministrstva/MF/ekonomska-in-fiskalna-politika/Blagajne-JF/Drzavni_proracun_1992-2022.xlsx

Source:

April 2022: <https://www.gov.si/novice/2022-04-29-objavljeni-javnofinancni-podatki-za-prvo-cetrletje-2022/>

July 2022: <https://www.gov.si/novice/2022-07-29-objavljeni-polletni-javnofinancni-podatki/>

October 2022: <https://www.gov.si/novice/2022-10-28-objavljeni-javnofinancni-podatki-prvih-treh-cetrletij-2022/>

January 2023: <https://www.gov.si/novice/2023-02-01-objavljeni-predhodni-javnofinancni-podatki-za-let-2022/>

Comment:

The news section of the Ministry of Finance is searchable by directorate and date of document. Links to specific press releases provided within the previous question.

Peer Reviewer

Opinion: Agree

Comments: See also the comment to the previous question.

Government Reviewer

Opinion: Agree

IYRs-4. If the IYRs are published, what is the URL or weblink of the IYRs?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

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.

If the document is not published at all, researchers should leave this question blank.

Answer:

<https://www.gov.si/novice/2022-10-28-objavljeni-javnofinancni-podatki-prvih-treh-cetrletij-2022/>

Source:

Document title: Javnofinančna gibanja (Oktober 2022) - Public Financial Movements (October 2022), available at:

<https://www.gov.si/assets/ministrstva/MF/ekonomska-in-fiskalna-politika/Blagajne-JF/Cetrletni-pregled-javnofinancnih-gibanj-oktober-2022.pdf>.

Document title: Državni proračun 1992–2022 (XLSX) (State budget YTD/MTD data), available at

https://www.gov.si/assets/ministrstva/MF/ekonomska-in-fiskalna-politika/Blagajne-JF/Drzavni_proracun_1992-2022.xlsx

Document title: Javnofinančna gibanja (April 2022), available at <https://www.gov.si/assets/ministrstva/MF/ekonomska-in-fiskalna-politika/Blagajne-JF/Javnofinancna-gibanja-prvo-cetrletje-2022.pdf>

Document title: Javnofinančna gibanja (Julij 2022) - Public Financial Movement (July 2022), available at

<https://www.gov.si/assets/ministrstva/MF/Glavno-urednistvo/Dokumenti/Cetrletni-pregled-javnofinancnih-gibanj-julij-2022.pdf>

Government website: <https://www.gov.si teme/fiskalna-in-javnofinancna-politika/>

Comment:

Please note that the most recent monthly report for FY 2022 is for January 2022 (date of publication unknown, but report available on Government website above). The latest quarterly report published within 2022 (i.e. before cut-off date), was the report for October 2022. See link above.

The most recent MS Excel format of the monthly budget data for FY 2022 is for December 2022, made available in January 2023. The latest published within 2022 (i.e. before cut-off date), was the data for November 2022 (published in December 2022). Please note that this file is updated each month.

Peer Reviewer

Opinion: Disagree

Suggested Answer: <https://www.gov.si/teme/fiskalna-in-javnofinancna-politika/>

Comments: This I think is a better link. It is a webpage which includes last six quarterly reports, last 12 monthly reports (while they were still published) and the Excel files with data. This link was provided by the researcher in one of the previous answers, but the link provided here is only to one MoF news item.

Government Reviewer

Opinion: Agree

Researcher Response

Thank you to the Peer Reviewer - agreed to add this link among the sources: <https://www.gov.si/teme/fiskalna-in-javnofinancna-politika/>

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the IYRs are not publicly available, therefore their machine readability cannot be assessed.

Answer:

a. Yes, all of the numerical data are available in a machine readable format

Source:

https://www.gov.si/assets/ministrstva/MF/ekonomska-in-fiskalna-politika/Blagajne-JF/Drzavni_proracun_1992-2022.xlsx

Comment:

Data provided in MS Excel format is provided in a month-by-month format and is updated on a monthly basis.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRs-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

N.A.

Comment:

No comments.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-6b. If you selected option "c" or "d" in question IYRs-6a, 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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

IYRs-7. If the IYRs are produced, please write the full title of the IYRs.

For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2022."

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:

JAVNOFINANCNA GIBANJA
Ministrstvo za finance
(Month 2022)

Source:

Q1-April 2022: <https://www.gov.si/novice/2022-04-29-objavljeni-javnofinancni-podatki-za-prvo-cetrletje-2022/>

Q2-July 2022: <https://www.gov.si/assets/ministrstva/MF/Glavno-urednistvo/Dokumenti/Cetrletni-pregled-javnofinancnih-gibanj-julij-2022.pdf>

Q3-October 2022: <https://www.gov.si/novice/2022-10-28-objavljeni-javnofinancni-podatki-prvih-treh-cetrletij-2022/>

Monthly report in MS Excel format: Državni proračun 1992–2022: https://www.gov.si/assets/ministrstva/MF/ekonomska-in-fiskalna-politika/Blagajne-JF/Drzavni_proracun_1992-2022.xlsx

Interaktivni prikaz podatkov državnega proračuna (Interactive display of state budget data), available at <https://proracun.gov.si/>

Comment:

Monthly reports are not available for 2022 in a report format, only in the XLSX format, but quarterly reports are available as written reports (PDF).

Rough English translation of the quarterly report title is "Public financial movements"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Press release: Objavljeni javnofinančni podatki za prvo četrletje 2022 (English: Fiscal data for the first quarter of 2022 published).

Published 29/04/2022. Available at: <https://www.gov.si/novice/2022-04-29-objavljeni-javnofinancni-podatki-za-prvo-cetrletje-2022/> Press release:

Objavljeni polletni javnofinančni podatki (English: Half-yearly fiscal data published). Published 29/07/2022. Available at:

<https://www.gov.si/novice/2022-07-29-objavljeni-polletni-javnofinancni-podatki/> Press release: Objavljeni javnofinančni podatki prvih treh četrletij 2022 (English: Published fiscal data for the first three quarters of 2022). Published 28/10/2022. Available at: <https://www.gov.si/novice/2022-10-28-objavljeni-javnofinancni-podatki-prvih-treh-cetrletij-2022/>

IYRs-8. Is there a "citizens version" of the IYRs?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

No sources.

Comment:

No comments.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-1. What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2022

Source:

Mid-Year Review based on the period January-June 2022 (Government website): <https://www.gov.si/assets/ministrstva/MF/Proracun-direktorat/Drzavni-proracun/Izvrsevanje-proracuna/Polletna-porocila/Polletno-porocilo-2022.pdf>

Comment:

No comments.

Peer Reviewer

Opinion: Disagree

Suggested Answer: 2023

Comments: By now we are already in September 2023 so, by the practice of previous years, a MYR should have already been produced by the MoF and published on their webpage. So I think logically the FY for evaluation should be 2023. In case of MYR, the FY chosen for evaluation also has implications for answering some of the following questions - see comments there.

Government Reviewer

Opinion: Agree

Researcher Response

I believe the cut off date for research is December 31, 2022, hence no documents or reports pertaining to FY 2023 have been included.

IBP Comment

Many thanks to the peer reviewer for the comment. The Open Budget Survey provides a snapshot in time of fiscal transparency; thus, for consistency across countries, we maintain a cutoff date before which documents that are evaluated in the survey must be published. In the case of this survey, that date was 31 December 2022, as the researcher notes.

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an MYR to be considered publicly available, it must be made available to the public no later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year). If the MYR is not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the MYR.

Answer:

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

Source:

Document title: Poročilo o izvrševanju proračuna republike Slovenije za leto 2022 v obdobju januar-junij 2022, dated August 2022, available at <https://www.gov.si/assets/ministrstva/MF/Proracun-direktorat/Drzavni-proracun/Izvrsevanje-proracuna/Polletna-porocila/Polletno-porocilo-2022.pdf>.

See also National Assembly Website: https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran/!ut/p/z1/04_Sj9CPykyssy0xPLMnMz0vMAfIjo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwnMz1w9EUGAWZGgS6GDn5BhsYGwQHg-pHEaPfaAdwNCBOPx4FufiNL8gNDQ11VFQEAAxcoa4!/dz/d5/L2dBISevZ0FBIS9nQSEh/?

uid=C1257A70003EE749C12588BF0030323A&db=kon_akt&mandat=IX&tip=doc.

Comment:

Although the document itself is dated August 2022, the date of the document that appears from the National Assembly website is 15.9.2022, which is also the date of the Government session (see above the National Assembly website link). Hence, the answer chosen is c.

Peer Reviewer

Opinion: Agree

Comments: If we take FY 2022, the answer is correct. The mid-term report is a document that need to be formally adopted by the government and sent to the NA for opinion. So, given the practice with other budgetary documents (PBS, EBP) which are submitted to the NA, I don't believe it was published on the MoF page before adoption by government. It is correct that it was published on the NA page on 15/09/2022. For this, see "datum dokumenta" at this link: https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran!/ut/p/z1/04_Sj9CPykssy0xPLMnMz0vMAfIjo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZGgS6GDn5BhsYGwQHG-pHEaPFAAdwNCBOPx4FUfiNL8gNDQ11VFQEAAxcoa4!/dz/d5/L2dBISEvZ0FBIS9nQSEh/?uid=C1257A70003EE749C12588BF0030323A&db=kon_akt&mandat=IX&tip=doc Answer c is also correct in terms of the Public Finance Act which requires the minister of finance to submit a MYR to the government by Sept 1, whicc is more than 9 weeks, but less than 3 months, after the midpoint. Howwwver, if we take FY 2023 for evaluation, than a MYR was not yet published by neither MoF or NA. By implication it was probably also not yet approved by the government. The reason may be that they were simply preoccupied with the emergency budget amendments and fiscal measure in response to the devastating floods of August 2023. By the way, the NA doesn't formally adopt the MYR, it is only discussed at the Budget Oversight Committee. According to the proceedings available online, the 2022 MYR was only put in the BOC session on November 2022 (two months after receipt) and there was no discussion by the MPs.

Government Reviewer

Opinion: Agree

IBP Comment

Many thanks to the peer reviewer. Please see comment in Question MYR-1.

MYR-3a. If the MYR is published, what is the date of publication of the MYR?

Note that the date of publication is not necessarily the same date that is printed on the document.

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/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

15/9/2022

Source:

Published on the National Assembly website on 15.9.2022: https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran!/ut/p/z1/04_Sj9CPykssy0xPLMnMz0vMAfIjo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZGgS6GDn5BhsYGwQHG-pHEaPFAAdwNCBOPx4FUfiNL8gNDQ11VFQEAAxcoa4!/dz/d5/L2dBISEvZ0FBIS9nQSEh/?uid=C1257A70003EE749C12588BF0030323A&db=kon_akt&mandat=IX&tip=doc.

Comment:

The document provides that the MYR was approved during the Government session of 15.9.2022 and sent to the National Assembly. The National Assembly received and published the underlying document on 15.9.2022.

Peer Reviewer

Opinion: Agree

Comments: Please see the comment to the previous question.

Government Reviewer

Opinion: Agree

MYR-3b. In the box below, please explain how you determined the date of publication of the MYR.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

The date can be visible on the "cover letter" submitted by the Government to the National Assembly. According to it, the MYR was approved by the Government on 15.9.2022 and received by the National Assembly on 15.9.2022.

However, grateful if the reviewers could verify that the document was indeed posted on the National Assembly website on September 15, 2022.

As of September 23, 2022, the document had not even been posted on the Ministry of Finance website:

<http://web.archive.org/web/20220925055901/https://www.gov.si/teme/izvrsevanje-proracuna/>

Source:

Document title: Poročilo o izvrševanju proračuna republike Slovenije za leto 2022 v obdobju januar-junij 2022 (Budget report for first half of 2022), dated August 2022, available at <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/718da4c3858053f071970fb4c4a233b08ba96e792d57ff5d6eed88da07107adb>.

Landing site of the National Assembly where the date on which the document was received and published can be seen (i.e. "Datum dokumenta: 15.09.2022", EN Date of the document: 15.09.2022), available at https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran/lut/p/z1/04_Sj9CPykssy0xPLMnMz0vMAfIjo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZGgS6GDn5BhsYGwQHG-pHEaPFAAdwNCBOPx4FUfiNL8gNDQ11VFQEAAXcoa4!/dz/d5/L2dBISEvZ0FBIS9nQSEh/?uid=C1257A70003EE749C12588BF0030323A&db=kon_akt&mandat=IX&tip=doc

Government "cover letter" with date on which it was adopted (15.9.2022), available at <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7a44e4d37d34557f1c24c232f8f8e901ffa10e5c6de6957b8e0838d19a049726>

The Report on the government website has a mark of "August 2022": <https://www.gov.si/assets/ministrstva/MF/Proracun-direktorat/Drzavni-proracun/Izvrsevanje-proracuna/Polletna-porocila/Polletno-porocilo-2022.pdf>

Comment:

The date can be visible on the "cover letter" submitted by the Government to the National Assembly. According to it, the MYR was approved by the Government on 15.9.2022 and received by the National Assembly on 15.9.2022.

Peer Reviewer

Opinion: Agree

Comments: This link to the NA show the "datum objave" (date of publication) which is 15/09/2022: https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran/lut/p/z1/04_Sj9CPykssy0xPLMnMz0vMAfIjo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZGgS6GDn5BhsYGwQHG-pHEaPFAAdwNCBOPx4FUfiNL8gNDQ11VFQEAAXcoa4!/dz/d5/L2dBISEvZ0FBIS9nQSEh/?uid=C1257A70003EE749C12588BF0030323A&db=kon_akt&mandat=IX&tip=doc On MoF publication, see comment to MYR-2.

Government Reviewer

Opinion: Agree

IBP Comment

As a further check on the date of publication, we looked at the document properties of all three PDFs posted to the National Assembly website. The date those documents were created and modified were September 15, 2022; August 25, 2022; and August 29, 2022. Answer is maintained.

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 leave this question blank.

Answer:

<https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/718da4c3858053f071970fb4c4a233b08ba96e792d57ff5d6eed88da07107adb>

Source:

Landing site of the National Assembly with respect to the MYR

Document title: Poročilo o izvrševanju proračuna republike Slovenije za leto 2022 v obdobju januar-junij 2022 (Budget report for the first half of 2022), dated 15.9.2022, available at https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran/lut/p/z1/04_Sj9CPykssy0xPLMnMz0vMAfljo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZGgS6GDn5BhsYGwQHg-pHEaPfAAdwNCBOPx4FUfiNL8gNDQ11VFQEAAxcoa4!/dz/d5/L2dBISEvZ0FBIS9nQSEh/?uid=C1257A70003EE749C12588BF0030323A&db=kon_akt&mandat=IX&tip=doc#

Direct link to the MYR document

Document title: Poročilo o izvrševanju proračuna republike Slovenije za leto 2022 v obdobju januar-junij 2022 (Budget report for the first half of 2022), dated August 2022, available at <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/718da4c3858053f071970fb4c4a233b08ba96e792d57ff5d6eed88da07107adb>

MYR is also available on the Government website: <https://www.gov.si/teme/izvrsevanje-proracuna/>.

Comment:

The first link provides the path to the list of documents pertaining to the proposed MYR (cover letter of the Government, the report and appendices). The second link provides a direct link to the MYR.

Peer Reviewer

Opinion: Agree

Comments: Correct for FY 2022.

Government Reviewer

Opinion: Agree

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the MYR is not publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

Landing site of the National Assembly with respect to the MYR

Document title: Poročilo o izvrševanju proračuna Republike Slovenije za leto 2022 v obdobju januar-junij 2022 (Budget report for the first half of 2022), dated 15.9.2022, available at https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran/lut/p/z1/04_Sj9CPykssy0xPLMnMz0vMAfljo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZGgS6GDn5BhsYGwQHg-pHEaPfAAdwNCBOPx4FUfiNL8gNDQ11VFQEAAxcoa4!/dz/d5/L2dBISEvZ0FBIS9nQSEh/?uid=C1257A70003EE749C12588BF0030323A&db=kon_akt&mandat=IX&tip=doc#

Direct link to the MYR document

Document title: Poročilo o izvrševanju proračuna republike Slovenije za leto 2022 v obdobju januar- junij 2022(Budget report for the first half of 2022), dated 15.9.2022, available at <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/718da4c3858053f071970fb4c4a233b08ba96e792d57ff5d6eed88da07107adb>

Comment:

Available only in PDF format.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

If the MYR is not considered publicly available under the OBS methodology (and thus the answer to Question MYR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

No sources.

Comment:

No comments.

Peer Reviewer

Opinion: Agree

Comments: Correct for FY 2022. For FY 2023 there is still no MYR published. Whether it is produced already, one would need to ask the Mof directly.

Government Reviewer

Opinion: Agree

MYR-6b. If you selected option "c" or "d" in question MYR-6a, 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:

No answer.

Source:

No sources.

Comment:

No comments.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-7. If the MYR is produced, please write the full title of the MYR.

For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2021/22" or "Mid-Year Report on the 2022 National Budget."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

POROČILO O IZVRŠEVANJU PRORAČUNA REPUBLIKE SLOVENIJE ZA LETO 2022, V OBDOBJU JANUAR-JUNIJ

Source:

Landing site of the National Assembly with respect to the MYR

Document title: Poročilo o izvrševanju proračuna republike Slovenije za leto 2022 v obdobju januar-junij 2022 (Budget report for the first half of 2022), dated 15.9.2022, available at https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran/lut/p/z1/04_Sj9CPyKssy0xPLMnMz0vMAfljo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwnMz1w9EUGAWZGgS6GDn5BhsYGwQHg-pHEaPfaAdwNCBOPx4FUfiNL8gNDQ11VFQEAAXcoa4!/dz/d5/L2dBISEvZ0FBIS9nQSEh/?uid=C1257A70003EE749C12588BF0030323A&db=kon_akt&mandat=IX&tip=doc#

Direct link to the MYR document

Document title: Poročilo o izvrševanju proračuna republike Slovenije za leto 2022 v obdobju januar-junij 2022 (Budget report for the first half of 2022), dated 15.9.2022, available at <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/718da4c3858053f071970fb4c4a233b08ba96e792d57ff5d6eed88da07107adb>

Comment:

Unofficial translation: Report on the implementation of the budget of the Republic of Slovenia for the year 2022, in the period from January to June 2022

Peer Reviewer

Opinion: Agree

Comments: Correct for FY 2022.

Government Reviewer

Opinion: Agree

MYR-8. Is there a "citizens version" of the MYR?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see:

<https://www.internationalbudget.org/publications/citizens-budgets/>

Answer:

b. No

Source:

No sources.

Comment:

No comments.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-1. What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2021

Source:

Government website: <https://www.gov.si/zbirke/seznami/zakljucni-racun-proracuna-republike-slovenije/zakljucni-racun-proracuna-republike-slovenije-za-let-2021/>

National Assembly website: https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran/!ut/p/z1/04_Sj9CPyKssy0xPLMnMz0vMAfljo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZGgS6GDn5BhsYGwQHG-pHEaPFAAdwNCBOPx4FUfiNL8gNDQ11VFQEAAAXcoa4!/dz/d5/L2dBISevZ0FBIS9nQSEh/?uid=C1257A70003EE749C125890A00396F7E&db=kon_akt&mandat=IX&tip=doc

Comment:

No comments.

Peer Reviewer

Opinion: Agree

Comments: Indeed, the YER for 2022 was not yet published, although it was produced and audited by the court of auditors, see their report published on 25/8/2023: https://www.rs-rs.si/revizije-in-revidiranje/arhiv-revizij/revizija/predlog-zakljucnega-racuna-proracuna-za-let-2022/?tx_agrevizija_revizija%5Bpuid%5D=4740&cHash=514bfed902c367beafd5342169772658

Government Reviewer

Opinion: Agree

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on

the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an YER to be considered publicly available, it must be made available to the public no later than one year after the fiscal year to which it corresponds. If the YER is not released to the public within one year after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the YER.

Answer:

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

Source:

National Assembly website: https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran!/ut/p/z1/04_Sj9CPykssy0xPLMnMz0vMAfIjo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZGgS6GDn5BhsYGwQHG-pHEaPFAAdwNCBOPx4FUfiNL8gNDQ11VFQEAAxcoa4!/dz/d5/L2dBISEvZ0FBIS9nQSEh/?uid=C1257A70003EE749C125890A00396F7E&db=kon_akt&mandat=IX&tip=doc#

Comment:

The YER was adopted on 23.11.2022 and sent to the Official Gazette.

Peer Reviewer

Opinion: Disagree

Suggested Answer: b. Nine months or less, but more than six months, after the end of the budget year

Comments: Note that the researcher reported the date when the YER was adopted by the NA and sent to the Official Gazette. The YER as adopted by the government and sent to the NA for approval was published on the NA webpage on 30/09/2022, i.e. just within nine months. See "datum dokumenta" here: https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran!/ut/p/z1/04_Sj9CPykssy0xPLMnMz0vMAfIjo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZGgS6GDn5BhsYGwQHG-pHEaPFAAdwNCBOPx4FUfiNL8gNDQ11VFQEAAxcoa4!/dz/d5/L2dBISEvZ0FBIS9nQSEh/?uid=C1257A70003EE749C12588CD004C6983&db=kon_akt&mandat=IX&tip=doc

Government Reviewer

Opinion: Agree

Comments: After adoption by the National assembly the document: Zaključni račun proračuna Republike Slovenije za leto 2021 (RZ2021) (Year-end report FY 2021) is also published in Official Gazette No. 152/2022 on 06/12/2022. Available at: <https://www.uradni-list.si/glasilo-uradni-list-rs/vsebina/2022-01-3790/zakljucni-racun-proracuna-republike-slovenije-za-leto-2021-rz2021>.

Researcher Response

I believe the response should be c) because the adoption of the document comes in November 2023 (and not in September).

IBP Comment

Many thanks to the peer reviewer for the comment; please see researcher's response and please note that the government reviewer has also agreed to a "C" response. In addition, IBP has been unable to separately verify the publication of the YER on the NA website on 30/09/2022.

YER-3a. If the YER is published, what is the date of publication of the YER?

Note that the date of publication is not necessarily the same date that is printed on the document.

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/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

23/11/2022

Source:

National Assembly website: https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran!/ut/p/z1/04_Sj9CPykssy0xPLMnMz0vMAfIjo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZ

GgS6GDn5BhsYGwQHg-pHEaPFAAdwNCBOPx4FUfiNL8gNDQ11VFQEAAXcoa4!/dz/d5/L2dBISEvZ0FBIS9nQSEh/?uid=C1257A70003EE749C125890A00396F7E&db=kon_akt&mandat=IX&tip=doc#

Government website: <https://www.gov.si/zbirke/seznami/zakljucni-racuni-proracuna-republike-slovenije/zakljucni-racun-proracuna-republike-slovenije-za-let-2021/>

Comment:

The date is visible from:

- the landing National Assembly website (see above), and
- the document referring to the adoption of the YER by the National Assembly, available at <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/586f978eb0fb8ba33debbd9ec86c1854475ebec8f9350f51d45c429fed5f7cf2>

Peer Reviewer

Opinion: Disagree

Suggested Answer: 30/09/2022 Same as with the previous question, the dilemma is whether these question are about the publication of the officially adopted YER (in which case the researcher's answers are correct) or about the date when the proposed YER as adopted by the government was made public, in which case my corrections apply.

Government Reviewer

Opinion: Agree

Comments: The date is also visible from publication of YER in Official Gazette No. 152/2022 on 06/12/2022. Available at: <https://www.uradni-list.si/glasilo-uradni-list-rs/vsebina/2022-01-3790/zakljucni-racun-proracuna-republike-slovenije-za-let-2021-rz2021>

IBP Comment

Many thanks to the peer reviewer. Please see comment in Question YER-2.

YER-3b. In the box below, please explain how you determined the date of publication of the YER.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

The date of publication was determined from the National Assembly website and from the document that was adopted by the National Assembly.

Source:

National Assembly website: https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran/lut/p/z1/04_Sj9CPykyssy0xPLMnMz0vMAfljo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwnMz1w9EUGAWZGgS6GDn5BhsYGwQHg-pHEaPFAAdwNCBOPx4FUfiNL8gNDQ11VFQEAAXcoa4!/dz/d5/L2dBISEvZ0FBIS9nQSEh/?uid=C1257A70003EE749C125890A00396F7E&db=kon_akt&mandat=IX&tip=doc#

Direct link to the document: <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/586f978eb0fb8ba33debbd9ec86c1854475ebec8f9350f51d45c429fed5f7cf2>

See also the following link, which confirms publication before the 12-month mark (copy and paste JavaScript code `javascript:alert(document.lastModified)` in the browser): https://www.uradni-list.si/_pdf/2022/Ur/u2022152.pdf

Comment:

The date is clearly visible on the websites:

- National Assembly landing website, which includes "Datum dokumenta: 23.11.2022", EN Document date: 23.11.2022
- The document on the National Assembly's adoption of the YER

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: : The date is also visible from publication of YER in Official Gazette No. 152/2022 on 06/12/2022. Available at: <https://www.uradni-list.si/glasilo-uradni-list-rs/vsebina/2022-01-3790/zakljucni-racun-proracuna-republike-slovenije-za-let-2021-rz2021>

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 leave this question blank.

Answer:

<https://www.gov.si/zbirke/seznami/zakljucni-racuni-proracuna-republike-slovenije/zakljucni-racun-proracuna-republike-slovenije-za-let-2021/>

Source:

National Assembly website: https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran/lut/p/z1/04_Sj9CPykssy0xPLMnMz0vMAfljo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZGgS6GDn5BhsYGwQHG-pHEaPfaAdwNCBOPx4FUfiNL8gNDQ11VFQEAAXcoa4!/dz/d5/L2dBISEvZ0FBIS9nQSEh/?uid=C1257A70003EE749C125890A00396F7E&db=kon_akt&mandat=IX&tip=doc#

Government website: <https://www.gov.si/zbirke/seznami/zakljucni-racuni-proracuna-republike-slovenije/zakljucni-racun-proracuna-republike-slovenije-za-let-2021/>

Comment:

No comments.

Peer Reviewer

Opinion: Agree

Comments: The YER was also published in the Official Gazette on 6/12/2022: <https://www.uradni-list.si/glasilo-uradni-list-rs/vsebina?urlid=2022152&stevilka=3790>

Government Reviewer

Opinion: Agree

Comments: After adoption by the National assembly the document: Zaključni račun proračuna Republike Slovenije za leto 2021 (RZ2021) (Year-end report FY 2021) is also published in Official Gazette No. 152/2022 on 06/12/2022. Available at: <https://www.uradni-list.si/glasilo-uradni-list-rs/vsebina/2022-01-3790/zakljucni-racun-proracuna-republike-slovenije-za-let-2021-rz2021>

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the YER is not publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

<https://podatki.gov.si/dataset/zakljucni-racun-proracuna-republike-slovenije>

Comment:

It must be noted that the website containing numerical data available in a machine readable format does not provide information for 2021, but for the period between 2002 and 2020. Therefore, the last YER that contains some numerical data is for 2020. Data is available on the "open data" platform in the website of the Ministry of Public administration in CSV format.

Because data for 2021 and 2022 is not yet available, the answer chosen was "No".

Peer Reviewer

Opinion: Agree

Comments: I checked and the excel with data of YER 2021 is still not available.

Government Reviewer

Opinion: Agree

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

If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

No sources.

Comment:

No comments.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-6b. If you selected option "c" or "d" in question YER-6a, 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:

No answer.

Source:

No sources.

Comment:

No comments.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-7. If the YER is produced, please write the full title of the YER.

For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2022" or "Annual Report 2021 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Zaključni račun proračuna Republike Slovenije za leto 2021 (RZ2021)

Source:

Government website: <https://www.gov.si/zbirke/sezname/zakljucni-racun-proracuna-republike-slovenije/zakljucni-racun-proracuna-republike-slovenije-za-leto-2021/>

National Assembly website: https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran/!ut/p/z1/04_Sj9CPykyssy0xPLMnMz0vMAfljo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZGgS6GDn5BhsYGwQHG-pHEaPfaAdwNCBOPx4FufiNL8gNDQ11VFQEAAxcoa4!/dz/d5/L2dBISEvZ0FBIS9nQSEh/?uid=C1257A70003EE749C125890A00396F7E&db=kon_akt&mandat=IX&tip=doc#

Official Gazette, nb. 152/2022 dated 6. 12. 2022, https://www.uradni-list.si/_pdf/2022/Ur/u2022152.pdf

Comment:

The title is visible on the above listed website of the Official Gazette: "Zaključni račun proračuna Republike Slovenije za leto 2021 (RZ2021)" (Annual Accounts of the Budget of the Republic of Slovenia for 2021 (RZ2021)).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-8. Is there a "citizens version" of the YER?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

No sources.

Comment:

No comments.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

Comments: The Court of Audits produced an infographich (in 7 slides) as part of their audit report, see here: https://www.rs-rs.si/revizije-in-revidiranje/arhiv-revizij/revizija/predlog-zakljucnega-racuna-proracuna-za-letu-2021-2971/?no_cache=1&tab=%23tabs-4549#tabs-4549 The slides present the basic aggregate information from the YER and the main findings of the CoA. Not sure this counts as a citizen's version, especially because it wasn't produced and published by the MoF, but I thought it might be relevant to mention this.

Government Reviewer

Opinion: Agree

Researcher Response

Thanks to the Peer Reviewer for raising this, it is well noted.

IBP Comment

Many thanks to the peer reviewer and researcher for the comments. We are scoring the link proposed by the peer reviewer in Question AR-8 (citizens version of the Audit Report).

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 2021 FY 2021

Source:

Report published on the website of the Court of auditors: https://www.rs-rs.si/fileadmin/user_upload/Datoteke/Revizije/2022/lpro21/lPro21_RevizijskoP_P.pdf

Comment:

No comments.

Peer Reviewer

Opinion: Agree

Comments: The CoA already published the audit of YER 2022 but since the previous section was about YER 2021 it is logical to here also take AR for 2021 in consideration.

Government Reviewer

Opinion: Agree

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.

Answer:

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

Source:

Website where the report is available: https://www.rs-rs.si/revizije-in-revidiranje/arhiv-revizij/revizija/predlog-zakljucnega-racuna-proracuna-za-let-2021-2971/?no_cache=1&tab=%23tabs-4549#tabs-4549

Direct link to the report: https://www.rs-rs.si/fileadmin/user_upload/Datoteke/Revizije/2022/lpro21/lPro21_RevizjskoP_P.pdf

Another source that shows publication on August 31, 2022:

<https://www.facebook.com/racunskosodisce/photos/a.10156073706548896/10160702067423896/>

Comment:

Report is dated 31.8.2022.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-3a. If the AR is published, what is the date of publication of the AR?

Note that the date of publication is not necessarily the same date that is printed on the document.

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/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

31/8/2022 31/8/2022

Source:

Direct link to the report: https://www.rs-rs.si/fileadmin/user_upload/Datoteke/Revizije/2022/lpro21/lPro21_RevizjskoP_P.pdf

Website on which the report is available: https://www.rs-rs.si/revizije-in-revidiranje/arhiv-revizij/revizija/predlog-zakljucnega-racuna-proracuna-za-let-2021-2971/?no_cache=1&tab=%23tabs-4549#tabs-4549

Comment:

The document was published on the date of document, i.e., 31.8.2022, which can be seen from the website.

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 publication was determined based on the website on which it is available and the report itself. The date of the publication of the AR was determined from the website on which the report is available and from the report itself.

Source:

Website on which the report is available: https://www.rs-rs.si/revizije-in-revidiranje/arhiv-revizij/revizija/predlog-zakljucnega-racuna-proracuna-za-let-2021-2971/?no_cache=1&tab=%23tabs-4549#tabs-4549

Report itself: https://www.rs-rs.si/fileadmin/user_upload/Datoteke/Revizije/2022/Ipro21/IPro21_RevizijskoP_P.pdf

Comment:

On the website of the Court of Auditors referenced above it can be found that the audit report was published on 31.8.2022: "Datum izdaje: 31. 8. 2022".

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 leave this question blank.

Answer:

https://www.rs-rs.si/fileadmin/user_upload/Datoteke/Revizije/2022/Ipro21/IPro21_RevizijskoP_P.pdf https://www.rs-rs.si/fileadmin/user_upload/Datoteke/Revizije/2022/Ipro21/IPro21_RevizijskoP_P.pdf

Source:

https://www.rs-rs.si/fileadmin/user_upload/Datoteke/Revizije/2022/Ipro21/IPro21_RevizijskoP_P.pdf

https://www.rs-rs.si/revizije-in-revidiranje/arhiv-revizij/revizija/predlog-zakljucnega-racuna-proracuna-za-let-2021-2971/?no_cache=1&tab=%23tabs-4549#tabs-4549

Comment:

No comments.

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?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the AR is not publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

https://www.rs-rs.si/fileadmin/user_upload/Datoteke/Revizije/2022/Ipro21/IPro21_RevizijskoP_P.pdf

Comment:

The document is provided in PDF format only.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

If the AR is not considered publicly available under the OBS methodology (and thus the answer to Question AR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question AR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

No sources.

Comment:

No comments.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

AR-6b. If you selected option "c" or "d" in question AR-6a, 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:

No answer. N/A

Source:

No sources.

Comment:

No comments.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

AR-7. If the AR is produced, please write the full title of the AR.

For example, a title for the Audit Report could be "Annual General Reports of the Controller and Auditor General." 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 2021 REVIZIJSKO POROČILO, Predlog zaključnega računa proračuna Republike Slovenije za leto 2021

Source:

Document title: REVIZIJSKO POROČILO, Predlog zaključnega računa proračuna Republike Slovenije za leto 2021 (Audit report, proposal for YER FY 2021), dated 31.8.2022, available at https://www.rs-rs.si/fileadmin/user_upload/Datoteke/Revizije/2022/Ipro21/IPro21_RevizijskoP_P.pdf

Document title: Popravljalni ukrepi pri reviziji predloga zaključnega računa proračuna Republike Slovenije za leto 2021 (corrective measures proposed with respect to the audit of the YER for FY 2021), dated 15.12.2022, available at https://www.rs-rs.si/fileadmin/user_upload/Datoteke/Revizije/2022/Ipro-porev/IPro21_PorevizijskoP_P.pdf

Comment:

The document provided in the first link is the Audit Report for FY 2021 ("REVIZIJSKO POROČILO, Predlog zaključnega računa proračuna Republike Slovenije za leto 2021"), while the second is a post-audit report. Both documents are produced by the Court of Auditors.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

AR-8. Is there a "citizens version" of the AR?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

a. Yes

Source:

Infographics: https://www.rs-rs.si/fileadmin/user_upload/Datoteke/Revizije/2022/Ipro21/IPRO_2021_infografika.pdf

Comment:

No comments.

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.

GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (<http://www.treasury.govt.nz/>) hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, In-Year Reports, the Mid-Year Review, and the Year-End Report. In addition, New Zealand's Parliamentary Counsel Office (<http://www.legislation.govt.nz/>) posts the Enacted Budget while the Controller and Auditor-General website (<http://www.oag.govt.nz/>) publishes the annual Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal information, though not in the "documents" format. For example, these portals have been created by Mexico (<https://www.transparenciapresupuestaria.gob.mx/>) and Brazil (<http://www.portaltransparencia.gov.br/>). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found (<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento>). Researchers should include details about all of the relevant websites and/or portals that can be used to access budget information.

Answer:

a. Yes

Source:

Interactive overview of the budget:
<https://proracun.gov.si/>

Data/information on public finance:

<https://www.gov.si/teme/fiskalna-in-javnofinancna-politika/>

Adopted budgets data:
<https://www.gov.si/zbirke/seznami/sprejeti-proracuni-republike-slovenije/>

Open data with respect to the budgets:
<https://podatki.gov.si/dataset/proracun-republike-slovenije>

Comment:
Please note that above are provided Government sites only.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

<http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

GQ-1b, GQ-1c, and GQ-1d ask about whether governments publish specific types of content on their websites/portals: (a) consolidated files that contain disaggregated revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain disaggregated revenue and/or expenditure information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.

Answer:

a. Yes, both revenue and expenditure data can be downloaded as a consolidated file

Source:

Open data with respect to budgets:
<https://podatki.gov.si/dataset/proracun-republike-slovenije>

State budget revenues and expenditures:
https://www.gov.si/assets/ministrstva/MF/ekonomska-in-fiskalna-poltika/Blagajne-JF/Drzavni_proracun_1992-2022.xlsx

Consolidated budget (state, municipalities pension fund, health fund):
https://www.gov.si/assets/ministrstva/MF/ekonomska-in-fiskalna-poltika/Blagajne-JF/Konsolidirana_bilanca_javnega_financiranja_1992-2022.xlsx

Comment:

The "open data" platform is held by the Ministry of Public administration. Data pertaining to adopted budgets and other relevant data can be found in computer readable (i.e. CSV) format.

There is also various data also MS Excel format (state budget execution, consolidated budget execution etc.).

Peer Reviewer

Opinion: Agree

Comments: The question is about the current fiscal year. The relevant link is therefore to the excel files where also monthly data for the current year are added: State budget revenues and expenditures: https://www.gov.si/assets/ministrstva/MF/ekonomska-in-fiskalna-poltika/Blagajne-JF/Drzavni_proracun_1992-2022.xlsx Consolidated budget (state, municipalities pension fund, health fund):

https://www.gov.si/assets/ministrstva/MF/ekonomska-in-fiskalna-poltika/Blagajne-JF/Konsolidirana_bilanca_javnega_financiranja_1992-2022.xls

There is also an Excel file with data for local communities' budgets.

Government Reviewer

Opinion: Agree

GQ-1c. On these websites/portals, can disaggregated revenue and/or expenditure data in consolidated, machine readable files be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation. For more information on machine readability, see: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Answer:

a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

Source:

Open data platform:

<https://podatki.gov.si/dataset/proracun-republike-slovenije>

Various (consolidated) budget and other data in MS Excel file:

<https://www.gov.si/teme/fiskalna-in-javnofinancna-politika/>

Comment:

Data is available in CSV format for the period 2014-2022.

Data on revenues and expenditures in MS Excel format is available for the period 1992-2022.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GQ-1d asks the researcher to list any government websites or portals where infographics/visualizations or other similar tools used to simplify data access and analysis are present. For example, in South Africa the Vulekamali portal (<https://vulekamali.gov.za>) is a project by the National Treasury which contains visualizations of the Consolidated Budget Summary, by departments budget, by division of revenue and by infrastructure budget distribution. (See for example <https://vulekamali.gov.za/2022-23/national/departments/basic-education/>). Other countries that have developed portals that include fiscal visualization and graphics include: Brazil's Transparency Portal (<https://portaldatransparencia.gov.br/>), which presents line graphs, bar graphs, pie charts, and visual maps of electronic invoices, public expenditure, public revenue, annual budget, transferred resources, resources transferred by location of beneficiary, among other information. (<https://portaldatransparencia.gov.br/orcamento> and <https://portaldatransparencia.gov.br/transferencias>). Additionally, United States Department of the Treasury, Fiscal Data portal (<https://fiscaldata.treasury.gov/>) is a one-stop shop for federal financial data that uses charts, exhibits, and figures.

Answer:

a. Yes

Source:

Open data platform:

<https://podatki.gov.si/dataset/proracun-republike-slovenije/resource/99b8f540-b879-4b61-8fb2-d822cdbb6b41>

Budget visualisation portal:

<https://proracun.gov.si/>

Comment:

Open data platform: Data can be visualised in graphs via the use of the online app.

Budget visualisation portal:

Various approaches to visualisation and analysis are provided.

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.

GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://kenyalaw.org:8181/exist/kenyalex/actview.xql?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://finance.gov.mk/wp-content/uploads/2009/05/Audit-law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.

Answer:

a. Yes

Source:

1. <http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO1227>
2. <http://pisrs.si/Pis.web/pregledPredpisa?id=ZAKO2550>
3. <http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO8698>
4. <http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO7056>
5. <http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO1597>

Comment:

There are several laws and regulations related to guiding public financial management and/or auditing, as follows:

1. Public Finance Act (Zakon o javnih financah) (includes an article about the publication of information, see Article 8, as well as other provisions about the publication of necessary information)
2. Court of Audit Act (Zakon o računskem sodišču) (its work is public - see Article 5)
3. Implementation of the Republic of Slovenia Budget for 2023 and 2024 Act (Zakon o izvrševanju proračunov Republike Slovenije za leti 2023 in 2024)
4. Fiscal Rule Act (Zakon o fiskalnem pravilu)
5. Accounting Act (Zakon o računovodstvu)

Public participation is not envisaged in any of the abovementioned laws.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-3. Is there at least one additional law 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.

The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are

relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005 (<https://www.ncess.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. For more information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, see: <https://www.rti-rating.org/country-data/> and <https://www.constituteproject.org/>.

Answer:

a. Yes

Source:

<http://pisrs.si/Pis.web/pregledPredpisa?id=ZAKO3336>

<http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO1227>

Comment:

For access to information, see the Public Information Access Act (Zakon o dostopu do informacij javnega značaja), available at the first link above.

See also the Public Finance Act (Zakon o javnih finančah) and the Guidelines for inclusion of public in preparation of regulations', published by the Ministry of Public Administration in 2015, and drafted by the Centre of NGOs;

https://s3.fr-par.scw.cloud/djnd/cnvos/filer_public/3c/c6/3cc66598-3494-41c5-a059-3b2ef8e9e950/vkljucevanje_javnosti_smernice.pdf

Peer Reviewer

Opinion: Agree

Comments: There is also the NA's Resolution on Normative Activity adopted on 19/11/2009: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO5516> However, this resolution, in Art 2 b (minimal requirements) include the following formulation: public participation in the preparation of regulations should generally last from 30 to 60 days; the exception is proposals for regulations in which cooperation is not possible by the nature of things (for example: emergency procedures, state budget) sodelovanje javnosti pri pripravi predpisov naj traja praviloma od 30 do 60 dni; izjema so predlogi predpisov, pri katerih sodelovanje po naravi stvari ni mogoče (na primer: nujni postopki, državni proračun); Strangely enough, it seems that the public participation in the budget approval process is excluded because of "the nature of things". Not sure whether this affects the response to this question, but it had to be noted,

Government Reviewer

Opinion: Agree

Researcher Response

Thanks for the Peer Reviewer for raising this; propose that the additional information and the link suggested are also added, as follows: There is also the NA's Resolution on Normative Activity adopted on 19/11/2009: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO5516>

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)?

GUIDELINES:

Question 1 addresses the presentation of expenditure by administrative unit. This information indicates which government entity (ministry, department, or agency, or MDAs) will be responsible for spending the funds and, ultimately, held accountable for their use.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all expenditures, in the budget year. To answer "b," the administrative units shown individually, in the Executive's Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that particular year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents administrative units that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by administrative unit.

Answer:

a. Yes, administrative units accounting for all expenditures are presented.

Source:

Please see below the links to the proposed amendments to the 2023 state budget of 1.10.2022 (as sent by the Government to the National Assembly) from which expenditure for all administrative units is visible.

Link to relevant Documents (National Assembly website):

[https://www.dz-](https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran/!ut/p/z1/04_Sj9CPykyssy0xPLMnMz0vMAfljo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZGgS6GDn5BhsYGwQHg-pHEaPfaAdwNCBOPx4FUfiNL8gNDQ11VFQEAAxcoa4!/dz/d5/L2dBISevZ0FBIS9nQSEh/?uid=C1257A70003EE749C12588CD0058D679&db=kon_akt&mandat=IX&tip=doc)

[rs.si/wps/portal/Home/zakonodaja/izbran/!ut/p/z1/04_Sj9CPykyssy0xPLMnMz0vMAfljo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZGgS6GDn5BhsYGwQHg-pHEaPfaAdwNCBOPx4FUfiNL8gNDQ11VFQEAAxcoa4!/dz/d5/L2dBISevZ0FBIS9nQSEh/?uid=C1257A70003EE749C12588CD0058D679&db=kon_akt&mandat=IX&tip=doc](https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran/!ut/p/z1/04_Sj9CPykyssy0xPLMnMz0vMAfljo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZGgS6GDn5BhsYGwQHg-pHEaPfaAdwNCBOPx4FUfiNL8gNDQ11VFQEAAxcoa4!/dz/d5/L2dBISevZ0FBIS9nQSEh/?uid=C1257A70003EE749C12588CD0058D679&db=kon_akt&mandat=IX&tip=doc)

Link to the Document with relevant expenditures (National Assembly website):

<https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7f43506be37d578be7c6e231ee33fb883a2c0f81a67c6255cf53600451b4c0e2>

Comment:

The executive budget proposal presents expenditures for all administrative units.

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?

GUIDELINES:

Question 2 addresses the presentation of expenditure by functional classification. This classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Administrative units are not necessarily aligned with functional classifications. For instance, in one country all functions connected with water supply (which fall into the "Housing" function) may be undertaken by a single government agency, while in another country they may be distributed across the Ministries of Environment, Housing, and Industrial Development. In the latter case, three ministries have programs addressing water supply, so three ministries contribute to one function. Similarly, some administrative units may conduct activities that cut across more than one function. For instance, in the example above, some programs of the Ministry of Environment would also be classified in the "environmental protection" function.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by functional classification.

Answer:

a. Yes, expenditures are presented by functional classification.

Source:

See the link to documents associated with the proposed amendments to the 2023 state budget of 1.10.2022 (sent by the Government to the National Assembly):

[https://www.dz-](https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran/!ut/p/z1/04_Sj9CPykyssy0xPLMnMz0vMAfljo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZGgS6GDn5BhsYGwQHg-pHEaPfaAdwNCBOPx4FUfiNL8gNDQ11VFQEAAxcoa4!/dz/d5/L2dBISevZ0FBIS9nQSEh/?uid=C1257A70003EE749C12588CD0058D679&db=kon_akt&mandat=IX&tip=doc)

[rs.si/wps/portal/Home/zakonodaja/izbran/!ut/p/z1/04_Sj9CPykyssy0xPLMnMz0vMAfljo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZGgS6GDn5BhsYGwQHg-pHEaPfaAdwNCBOPx4FUfiNL8gNDQ11VFQEAAxcoa4!/dz/d5/L2dBISevZ0FBIS9nQSEh/?uid=C1257A70003EE749C12588CD0058D679&db=kon_akt&mandat=IX&tip=doc](https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran/!ut/p/z1/04_Sj9CPykyssy0xPLMnMz0vMAfljo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZGgS6GDn5BhsYGwQHg-pHEaPfaAdwNCBOPx4FUfiNL8gNDQ11VFQEAAxcoa4!/dz/d5/L2dBISevZ0FBIS9nQSEh/?uid=C1257A70003EE749C12588CD0058D679&db=kon_akt&mandat=IX&tip=doc)

See also, in particular:

Development Programs Plan: <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7c9ab4e987758e945efae8e0fa4cc5ba58904d74cce3f55a510c5592f2f39def>

Special part of the budget for FY 2023: <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7f43506be37d578be7c6e231ee33fb883a2c0f81a67c6255cf53600451b4c0e2>

Comment:

The executive budget proposal provides also a break down of expenditures by function.

The list, included in the Development Programs Plan, is as follows:

In Slovene:

- 01 POLITICNI SISTEM
- 02 EKONOMSKA IN JAVNOFINANCNA POLITIKA
- 03 ZUNANJA POLITIKA IN MEDNARODNO RAZVOJNO SODELOVANJE
- 04 SPLOSNE JAVNE STORITVE IN SKUPNE ADMINISTRATIVNE SLUZBE
- 05 ZNANOST IN INFORMACIJSKA DRUZBA
- 06 LOKALNA SAMOUPRAVA
- 07 ...

In English:

- 01 POLITICAL SYSTEM
- 02 ECONOMIC AND PUBLIC FINANCES POLICIES
- 03 FOREIGN AFFAIRS
- 04 GENERAL PUBLIC SERVICES AND JOINT ADMINISTRATIVE SERVICES
- 05 SCIENCE AND INFORMATION SOCIETY
- 06...

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?

GUIDELINES:

Question 3 asks whether a country's functional classification meets international standards. To answer "a," a country's functional classification must be aligned with the OECD and the UN's Classification of the Functions of Government (COFOG), or provide a cross-walk between the national functional presentation and COFOG.

The OECD Best Practices for Budget Transparency can be viewed at <http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf>

COFOG can be viewed at https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf or at <http://www.imf.org/external/pubs/ft/qfs/manual/pdf/ch6ann.pdf>.

Answer:

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

Source:

An overview of the functional classification used when preparing the state budget can be seen on the Government website:
https://www.gov.si/assets/ministrstva/MF/Proracun-direktorat/Drzavni-proracun/Priprava-proracuna/programska_klasifikacija.pdf

An overview of the functional classification used when preparing the state budget can also be seen on the Ministry of Finance website:
https://www.gov.si/assets/ministrstva/MF/Proracun-direktorat/Drzavni-proracun/Dokumenti-za-opis-podrocja/Proracunske_klasifikacije.pdf

See also examples:

Development Programs Plan: <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7c9ab4e987758e945efae8e0fa4cc5ba58904d74cce3f55a510c5592f2f39def>

Special part of the Budget: <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7f43506be37d578be7c6e231ee33fb883a2c0f81a67c6255cf53600451b4c0e2>

Comment:

Classification is compliant with international standards.

The list is as follows:

- 01 Politični sistem
- 02 Ekonomska in javnofinančna politika
- 03 Zunanja politika in mednarodno razvojno sodelovanje
- 04 Splošne javne storitve in skupne administrativne službe
- 05 Znanost in informacijska družba
- 06 Lokalna samouprava
- 07 Obramba in zaščita
- 08 Notranje zadeve in varnost
- 09 Pravosodje
- 10 Trg dela in delovni pogoji
- 11 Kmetijstvo, gozdarstvo, ribištvo in prehrana
- 12 Viri energije in energetska učinkovitost
- 13 Promet in prometna infrastruktura
- 14 Podjetništvo in konkurenčnost
- 15 Varovanje okolja in okoljska infrastruktura
- 16 Prostorsko planiranje in stanovanjska dejavnost
- 17 Zdravstveno varstvo
- 18 Kultura in civilna družba
- 19 Izobraževanje in šport
- 20 Socialna varnost
- 21 Pokojninsko varstvo
- 22 Servisiranje javnega dolga
- 23 Intervencijski programi in obveznosti
- 24 Plačila v evropsko unijo

For example, the IMF Manual also includes 702 Defense (compatible with 07 and 08), 704 Economic Affairs (compatible with 02 and, as it relates to transport and energy, also with 12 and 13), 707 Health (compatible with 17), etc.

Peer Reviewer

Opinion: Agree

Comments: I agree with the response, but note that what researcher has cited is the top level of the budget programme classification. The 24 chapters are called "policy areas" (področja politik) and they are compatible with functional classification.

Government Reviewer

Opinion: Agree

Researcher Response

Agreed with Peer Reviewer.

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

Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits. Please note that a presentation of expenditures by current and capital expenditures without additional disaggregation or detail will not qualify as an economic classification.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by economic classification.

Answer:

- a. Yes, expenditures are presented by economic classification.

Source:

General part of the EBP: <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7e320881daba30ca778b24f751682865d9654d0104c85997c8b87d1aaa410175>

Comment:

The general part of the EBP (Splošni del - Predlog sprememb proračuna RS za leto 2023) includes detailed data on the expenditures by economic classification.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 5 asks whether a country's economic classification meets international standards. To answer "a," a country's economic classification must be consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS). The GFS economic classification is presented here: <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>. To learn more about Government Finance Statistics also refer to the entire IMF 2001 GFS manual (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>).

Answer:

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

Source:

General part of the EBP: <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7e320881daba30ca778b24f751682865d9654d0104c85997c8b87d1aaa410175>

Adherence to the IMF's SDDS: https://dsbb.imf.org/Content/pdfs/AnnualReports/2022/SVN_SDDS_AR2022.pdf

Comment:

Slovenia is compliant with international standards with respect to state budget data/classification compatibility.

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?

GUIDELINES:

Question 6 asks whether expenditures are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should treat the term "program" as meaning any level of detail below an administrative unit – that is, any programmatic grouping that is below the ministry, department, or agency level. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, in the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures in the budget year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Budget decisions for the upcoming year can also affect the parameters of future budgets. It is therefore useful to estimate revenues and expenditures for multi-year periods, understanding that these estimates might be revised as circumstances change. Sometimes referred to as a Medium Term Expenditure Framework (MTEF), a three-year period – that is, the budget year plus two more years – is generally considered an appropriate horizon for budgeting and planning.

Answer:

a. Yes, programs accounting for all expenditures are presented.

Source:

Website of the National assembly:

Besedilo Predloga sprememb Proračuna Republike Slovenije za leto 2023 (proposal of amended budget proposal FY 2023), dated 1.10.2022:

[https://www.dz-](https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran/lut/p/z1/04_Sj9CPykssy0xPLMnMz0vMAfljo8zivSy9Hb283QON3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZGgS6GDn5BhsYGwQHg-pHEaPfaAdwNCBOPx4FufiNL8gNDQ11VFQEAAxcoa4!/dz/d5/L2dBISEvZ0FBIS9nQSEh/?uid=C1257A70003EE749C12588CD0058D679&db=kon_akt&mandat=IX&tip=doc#)

[rs.si/wps/portal/Home/zakonodaja/izbran/lut/p/z1/04_Sj9CPykssy0xPLMnMz0vMAfljo8zivSy9Hb283QON3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZGgS6GDn5BhsYGwQHg-pHEaPfaAdwNCBOPx4FufiNL8gNDQ11VFQEAAxcoa4!/dz/d5/L2dBISEvZ0FBIS9nQSEh/?uid=C1257A70003EE749C12588CD0058D679&db=kon_akt&mandat=IX&tip=doc#](https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran/lut/p/z1/04_Sj9CPykssy0xPLMnMz0vMAfljo8zivSy9Hb283QON3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZGgS6GDn5BhsYGwQHg-pHEaPfaAdwNCBOPx4FufiNL8gNDQ11VFQEAAxcoa4!/dz/d5/L2dBISEvZ0FBIS9nQSEh/?uid=C1257A70003EE749C12588CD0058D679&db=kon_akt&mandat=IX&tip=doc#)

uid=C1257A70003EE749C12588CD0058D679&db=kon_akt&mandat=IX&tip=doc#

Development Programs Plan (proposal of amendment): <https://imss.dz-rs.si/IMIS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7c9ab4e987758e945efae8e0fa4cc5ba58904d74cce3f55a510c5592f2f39def>

General Part of the Budget (proposal of amendment): <https://imss.dz-rs.si/IMIS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7e320881daba30ca778b24f751682865d9654d0104c85997c8b87d1aaa410175>

Special Part of the Budget (proposal of amendment): <https://imss.dz-rs.si/IMIS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7f43506be37d578be7c6e231ee33fb883a2c0f81a67c6255cf53600451b4c0e2>

Comment:

The data in the Development Programs Plan (proposed amendment, 2023-2026) is provided in the following format: policy / program / subprogram / measures-project groups / (administrator code) measures projects / source for financing.

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)?

GUIDELINES:

Question 7 asks if multi-year expenditure estimates are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates by all three of the expenditure classifications for at least two years beyond the budget year. To answer "b," multi-year expenditure estimates must be presented by two of these three classifications. A "c" answer applies if multi-year expenditure estimates are presented by one of the three classifications. Answer "d" applies if multi-year

expenditure estimates are not presented by any of the three classifications.

Answer:

b. Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.

Source:

Only the Development Programs Plan includes some data pertaining to t+3 (i.e. FY 2023 - 2026). Please see here: <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7c9ab4e987758e945efae8e0fa4cc5ba58904d74cce3f55a510c5592f2f39def>

Other documents related to the proposed amendments to the FY 2023 Budget do not include such data, please see here: https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran/!ut/p/z1/04_Sj9CPykyssy0xPLMnMz0vMAfljo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwnMz1w9EUGAWZGgS6GDn5BhsYGwQHg-pHEaPfaAdwNCBOPx4FUfiNL8gNDQ11VFQEAAxcoa4!/dz/d5/L2dBISevZ0FBIS9nQSEh/?uid=C1257A70003EE749C12588CD0058D679&db=kon_akt&mandat=IX&tip=doc#

Special Part of the Budget (proposed amendments): <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7f43506be37d578be7c6e231ee33fb883a2c0f81a67c6255cf53600451b4c0e2>

General Part of the Budget (proposed amendments): <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7e320881daba30ca778b24f751682865d9654d0104c85997c8b87d1aaa410175>

Comment:

Only the Development Programs Plan includes some data pertaining to t+3 (i.e. FY 2023 - 2026). The information given is functional and administrative.

The rest of the documents with respect to the budget for FY 2023 do not contain data for t+3, neither does the package made available in October with respect to the budget for FY 2023.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

7b. Based on the response to Question 7, check the box(es) to identify which expenditure classifications have estimates for a multi-year period in the Executive's Budget Proposal?

Answer:

Administrative classification

Functional classification

Source:

Only the Development Programs Plan includes some data pertaining to t+3 (i.e. FY 2023 - 2026). Please see here: <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7c9ab4e987758e945efae8e0fa4cc5ba58904d74cce3f55a510c5592f2f39def>

Other documents related to the proposed amendments to the FY 2023 Budget do not include such data, please see here: https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran/!ut/p/z1/04_Sj9CPykyssy0xPLMnMz0vMAfljo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwnMz1w9EUGAWZGgS6GDn5BhsYGwQHg-pHEaPfaAdwNCBOPx4FUfiNL8gNDQ11VFQEAAxcoa4!/dz/d5/L2dBISevZ0FBIS9nQSEh/?uid=C1257A70003EE749C12588CD0058D679&db=kon_akt&mandat=IX&tip=doc#

Special Part of the Budget (proposed amendments): <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7f43506be37d578be7c6e231ee33fb883a2c0f81a67c6255cf53600451b4c0e2>

General Part of the Budget (proposed amendments): <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7e320881daba30ca778b24f751682865d9654d0104c85997c8b87d1aaa410175>

Comment:

Only the Development Programs Plan includes some data pertaining to t+3 (i.e. FY 2023 - 2026). The information given is functional and administrative.

The rest of the documents with respect to the budget for FY 2023 do not contain data for t+3, neither does the package made available in October with respect to the budget for FY 2023.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for at least two years beyond the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures over the multi-year period. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates for programs that account for less than two-thirds of expenditures. Answer "d" applies if multi-year estimates are not presented by program.

Revenues generally are separated into two major categories: "tax" and "non-tax" revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social security funds, can be considered either a tax or non-tax revenue depending on the nature of the approach to these contributions. Particularly because different revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is helpful when estimates for revenues are disaggregated and displayed based on their sources.

For more information, please refer to the 2001 GFS manual, in particular Appendix 4 (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>).

Answer:

a. Yes, multi-year estimates for programs accounting for all expenditures are presented.

Source:

Development Programs Plan (2023-2026): https://www.gov.si/assets/ministrstva/MF/Proracun-direktorat/Drzavni-proracun/Sprejeti-proracun/Sprejeti-2023/izpisi-2023/SP2023_NRP.pdf

Development Programs Plan (proposed amendments, 2023-2026): <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7c9ab4e987758e945efae8e0fa4cc5ba58904d74cce3f55a510c5592f2f39def>

Budget for FY 2024: <https://www.gov.si/zbirke/seznami/sprejeti-proracuni-republike-slovenije/sprejeti-prora/>

Development Programs Plan of the Budget for FY 2024: https://www.gov.si/assets/ministrstva/MF/Proracun-direktorat/Drzavni-proracun/Sprejeti-proracun/Sprejeti-2024/lzpisi/SP2024_NRP.pdf

Comment:

EBP for 2023 includes the Development Programs Plan for the period 2023-2026 (made available in February 2022 and revised in October 2022). Prior to the start of 2023, an EBP for 2024 is made available, which contains the Development Programs Plan for the period 2024-2027.

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?

GUIDELINES:

Question 9 assesses the degree to which the individual sources of "tax" revenue are disaggregated in the budget. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of tax revenue that when combined account for at least two-thirds of all tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of tax revenue that account for less than two-thirds of tax revenues. Answer "d" applies if individual sources of tax revenue are not presented.

Answer:

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

Source:

General part of the Budget FY 2023: <https://imss.dz-rs.si/IMIS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7e320881daba30ca778b24f751682865d9654d0104c85997c8b87d1aaa410175>

Narrative of the General part of the Budget FY 2023: <https://imss.dz-rs.si/IMIS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7dcb4f9979499d91b0fe9cdf0bc8f7352bde91980550112c0ddc0a53f76b87f0>

Comment:

See Narrative, pgs. 7-10, where details are provided by each tax category, such as corporate income tax, personal income tax, social security contributions (per each type of the four types of SSC), value added tax, excise duties etc.

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?

GUIDELINES:

Question 10 assesses the degree to which the individual sources of "non-tax" revenue are disaggregated in the budget. The category of non-tax revenues is diverse, and can include revenue ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of non-tax revenue for the budget year, and

"other" or "miscellaneous" revenue must account for three percent or less of all non-tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of non-tax revenue that when combined account for at least two-thirds of all non-tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of non-tax revenue that account for less than two-thirds of non-tax revenues. Answer "d" applies if individual sources of non-tax revenue are not presented.

Answer:

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

Source:

General part of the Budget FY 2023: <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7e320881daba30ca778b24f751682865d9654d0104c85997c8b87d1aaa410175>

Narrative of the General part of the Budget FY 2023: <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7dcb4f9979499d91b0fe9cdf0bc8f7352bde91980550112c0ddc0a53f76b87f0>

Comment:

See Narrative, pgs. 11-15, where details are provided by each various non-tax revenue sources such as dividends, interest, leases, EU funds, penalties imposed etc.

Item 714 Drugi nedavčni prihodki is about 26% of the total of non-tax revenues.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 11 evaluates whether revenue estimates are presented for a multi-year period (at least two years beyond the budget year) by "category," that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of revenues classified by category for at least two years following the budget year in question.

Answer:

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

Source:

General part of the amended Budget FY 2023: <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7e320881daba30ca778b24f751682865d9654d0104c85997c8b87d1aaa410175>

Narrative of the General part of the amended Budget FY 2023: <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7dcb4f9979499d91b0fe9cdf0bc8f7352bde91980550112c0ddc0a53f76b87f0>

General part of the Budget FY2024: https://www.gov.si/assets/ministrstva/MF/Proracun-direktorat/Drzavni-proracun/Sprejeti-proracun/Sprejeti-2024/lzpsi/SP2024_SPL.pdf

Narrative of the General part of the Budget FY 2024: <https://www.gov.si/assets/ministrstva/MF/Proracun-direktorat/Drzavni-proracun/Sprejeti-proracun/Sprejeti-2024/Obr-splosni-del/OBR24SPLOSNIDEL.pdf>

Comment:

Detailed information is available with respect to tax and not-tax revenues before the start of the relevant fiscal year but only for such fiscal year, i.e., 2023, and for the following year, i.e., 2024. No data is available with respect to revenues estimates for t+3 (i.e. FY 2025).

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)?

GUIDELINES:

Question 12 evaluates whether revenue estimates for individual sources of revenue are presented for a multi-year period (at least two years beyond the budget year). The question applies to both tax and non-tax revenue.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented for a multi-year period.

Answer:

d. No, multi-year estimates for individual sources of revenue are not presented.

Source:

General part of the amended Budget FY 2023: <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7e320881daba30ca778b24f751682865d9654d0104c85997c8b87d1aaa410175>

Narrative of the General part of the amended Budget FY 2023: <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7dcb4f9979499d91b0fe9cdf0bc8f7352bde91980550112c0ddc0a53f76b87f0>

General part of the Budget FY2024: https://www.gov.si/assets/ministrstva/MF/Proracun-direktorat/Drzavni-proracun/Sprejeti-proracun/Sprejeti-2024/lzpisi/SP2024_SPL.pdf

Narrative of the General part of the Budget FY 2024: <https://www.gov.si/assets/ministrstva/MF/Proracun-direktorat/Drzavni-proracun/Sprejeti-proracun/Sprejeti-2024/Obr-splosni-del/OBR24SPLOSNIDEL.pdf>

Comment:

Detailed information is available with respect to tax and not-tax revenues before the start of the relevant fiscal year but only for such fiscal year, i.e., 2023, and for the following year, i.e., 2024. No data is available with respect to revenues estimates for t+3 (i.e. FY 2025).

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?

GUIDELINES:

Question 13 asks about three key estimates related to borrowing and debt that the budget should include:

- the amount of net new borrowing required during the entire budget year;
- the central government's total debt burden at the end of the budget year; and
- the interest payments on the outstanding debt for the entire budget year.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the IMF.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all three estimates of borrowing and debt. For a "b" answer, the Executive's Budget Proposal or its supporting documentation must present two of those three estimates. For a "c" answer, the Executive's Budget Proposal or its supporting documentation must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented for the entire budget year.

Answer:

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

Source:

General part of the Budget (proposal of amendments, FY 2023): <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7e320881daba30ca778b24f751682865d9654d0104c85997c8b87d1aaa410175>

Narrative of the General part of the amended Budget FY 2023: <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7dcb4f9979499d91b0fe9cdf0bc8f7352bde91980550112c0ddc0a53f76b87f0>

Budget memorandum for FY 2023 and FY 2024: <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/4af9abe1c28b5c2573ef8b4521e857a32b4c95fa8524e3d6098e22eca0d7ecb6>

Comment:

Information with respect to interest payments (foreign and domestic) can be found on page 5-6 (403 - domestic interest payable and 404 - foreign interest payable) of the General part of the amended Budget for FY 2023. Some more information is available in the Narrative, pg. 17.

Information with respect to financing (debt raising and repayments) can be found on pg. 11 (Section C, financing) of the General part of the amended Budget for FY 2023 and on pg. 30 (full page) of the Narrative.

The information with respect to the central government's total debt burden is available on pg. 15 of the Budget memorandum. This page includes a graph (graph 6) showing the debt outstanding at the end of the budget year, in nominal value and as share of GDP.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: The Budget Memorandum only presents the amounts of repayments/interest i.e. the debt servicing by years, but not the stock of debt i.e. the total debt burden.

Government Reviewer

Opinion: Agree

Researcher Response

Thanks to the Peer Reviewer - agreed to revise to b).

13b. Based on the response to Question 13, check the box(es) below to identify which estimates of government borrowing and debt are presented in the Executive's Budget Proposal:

Answer:

The amount of net new borrowing required during the budget year
The interest payments on outstanding debt for the budget year

Source:

General part of the Budget (proposal of amendments, FY 2023): <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7e320881daba30ca778b24f751682865d9654d0104c85997c8b87d1aaa410175>

Narrative of the General part of the amended Budget FY 2023: <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7dcb4f9979499d91b0fe9cdf0bc8f7352bde91980550112c0ddc0a53f76b87f0>

Budget memorandum for FY 2023 and FY 2024: <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/4af9abe1c28b5c2573ef8b4521e857a32b4c95fa8524e3d6098e22eca0d7ecb6>

Comment:

Information with respect to interest payments (foreign and domestic) can be found on page 5-6 (403 - domestic interest payable and 404 - foreign interest payable) of the General part of the amended Budget for FY 2023. Some more information is available in the Narrative, pg. 17.

Information with respect to financing (debt raising and repayments) can be found on pg. 11 (Section C, financing) of the General part of the amended Budget for FY 2023 and on pg. 30 (full page) of the Narrative.

The information with respect to the central government's total debt burden is available on pg. 15 of the Budget memorandum.

Peer Reviewer

Opinion: Disagree

Suggested Answer: The amount of net new borrowing required during the budget year The interest payments on outstanding debt for the budget year

Comments: See comment to the previous question.

Government Reviewer

Opinion: Agree

IBP Comment

Many thanks to the peer reviewer for the comment. Answer has been revised down as suggested; please see the peer reviewer's note in Question 13, which has been verified.

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.)"

GUIDELINES:

Question 14 focuses on the composition of government debt at the end of the budget year, asking whether "core" information related to its composition is presented. These core components include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in

Question 13, domestic debt is held by a country's citizens, banks, and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding at the end of the budget year.

Answer:

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

Source:

Source (Borrowing and state budget debt management): <https://www.gov.si/teme/zadolzevanje-in-upravljanje-z-dolgom-drzavnega-proracuna/>

Comment:

There is no such information within the EBP.

However, detailed information with respect to the total debt, its composition (financial instruments, annuity plans, maturity dates, interest rates) etc. is publicly available at the government link provided above.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

14b. Based on the response to Question 14, check the box(es) to identify which elements of the composition of the total debt outstanding are presented in the Executive's Budget Proposal:

Answer:

None of the above

Source:

Relevant information is available here: <https://www.gov.si/en/topics/borrowing-and-state-budget-debt-management/>

However, the above is not part of the EBP.

Comment:

There is no such information within the EBP.

However, detailed information with respect to the total debt, its composition (financial instruments, annuity plans, maturity dates, interest rates) etc. is publicly available at the government link provided above.

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.)"

GUIDELINES:

Question 15 focuses on the macroeconomic forecast that underlies the budget's revenue and expenditure estimates, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- *nominal GDP level;*
- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

While the core macroeconomic information should be a standard feature of the Executive's Budget Proposal, the importance of some types of macroeconomic assumptions may vary from country to country. For example, the budget estimates of some countries are particularly affected by changes in the price of oil and other commodities.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short and long-term interest rates; rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

b. Yes, the core information is presented for the macroeconomic forecast.

Source:

Budget memorandum for FY 2023 and FY 2024: <https://imss.dz-rs.si/IMIS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/4af9abe1c28b5c2573ef8b4521e857a32b4c95fa8524e3d6098e22eca0d7ecb6>

Comment:

The relevant data can be found on pgs. 2 - 4 of the Budget memorandum for FY 2023 and FY 2024. In particular, see "Tabela 2: Ključni makroekonomski kazalniki, stopnje rasti v %" on page 2.

The core information available meeting both criteria (i.e. discussion and estimates):

- GDP at current prices,
- GDP real growth rate,
- inflation rates.

Interest payable as share of GDP and interest payable in GDP is available in the Budget memorandum - see pgs. 15 and 16.

The additional information available:

- employment and unemployment,
- salaries growth (public sector, private sector),
- productivity per employee real growth,
- import/export growth,
- consumption public/private/domestic growth,
- investment,
- etc.

Peer Reviewer**Opinion:** Disagree**Suggested Answer:**

a. Yes, information beyond the core elements is presented for the macroeconomic forecast.

Comments: As the researcher also explains in his comment, the macroeconomic information in the Budget Memorandum goes beyond the four core element highlighted in the question, so the score should be A.**Government Reviewer****Opinion:** Agree**Comments:** The estimation of the interest rate(s) is not part of the EBP. However, interest payable as share of GDP and interest payable in EUR is available in the PBS (part of EBP) and can be found on pages 9 (graph) and 15 (graph) of the same document.**Researcher Response**

I agree that the interest rates estimates are not provided, as noted by the Government Reviewer. Hence, I believe it would be inappropriate to change the response to a).

IBP Comment

Many thanks to the reviewers for the comments. Under IBP methodology, answer "b" is acceptable if one of the core elements is not presented but additional information beyond the core elements is presented. Given this, answer "B" remains most suitable for this question.

15b. Based on the response to Question 15, check the box(es) to identify which elements of the macroeconomic forecast are included in the Executive's Budget Proposal:**Answer:**

Nominal GDP level

Inflation rate

Real GDP growth

Information beyond the core elements (please specify)

Source:Budget memorandum for FY 2023 and FY 2024: <https://imss.dz-rs.si/IMIS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/4af9abe1c28b5c2573ef8b4521e857a32b4c95fa8524e3d6098e22eca0d7ecb6>**Comment:**

The relevant data can be found on pgs. 2 - 4 of the Budget memorandum for FY 2023 and FY 2024. In particular, see "Tabela 2: Ključni makroekonomski kazalniki, stopnje rasti v %" on page 2.

The core information available meeting both criteria (i.e. discussion and estimates):

- GDP at current prices,
- GDP real growth rate,
- inflation rates.

Interest payable as share of GDP and interest payable in GDP is available in the Budget memorandum - see pgs. 15 and 16.

The additional information available:

- employment and unemployment,
- salaries growth (public sector, private sector),
- productivity per employee real growth,
- import/export growth,
- consumption public/private/domestic growth,
- investment,
- etc.

Peer Reviewer**Opinion:** Disagree**Suggested Answer:** Nominal GDP level Inflation rate Real GDP growth Interest rates Information beyond the core elements (please specify)

Government Reviewer

Opinion: Agree

Comments: The estimation of the interest rate(s) is not part of the EBP. However, interest payable as share of GDP and interest payable in EUR is available in the PBS (part of EBP) and can be found on pages 9 (graph) and 15 (graph) of the same document.

Researcher Response

Agreed with the Government Reviewer that the estimation of the interest rate(s) is not part of the EBP and with the Peer Reviewer that there is some information beyond the core elements. Therefore, I made the relevant change in the response consistent with both proposals.

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.)"

GUIDELINES:

Question 16 focuses on the issue of whether the Executive's Budget Proposal shows how different macroeconomic assumptions affect the budget estimates (known as a "sensitivity analysis"). It asks whether "core" information related to a sensitivity analysis is presented, estimating the impact on expenditures, revenue, and debt of different assumptions for:

- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

A sensitivity analysis shows the effect on the budget of possible changes in some macroeconomic assumptions, and is important for understanding the impact of the economy on the budget; for instance, what would happen to revenue collections if GDP growth were slower than what is assumed in the budget proposal? Or what would happen to expenditure if inflation were higher than estimated? Or how will revenue be affected by a decrease in the price of oil?

As noted for Question 15, changes in certain macroeconomic assumptions, such as the price of oil and other commodities, can have a significant impact on the budget estimates. As a result, some sensitivity analyses may also examine the impact on the budget estimates of changes in assumptions such as the price of oil that are beyond the core elements of the inflation rate, real GDP growth, and interest rates.

For an example of how a sensitivity analysis may be presented in the Executive's Budget Proposal, see the following:

- *The United States in its 2021 Budget Analytical Perspectives includes a section titled Sensitivity of the Budget to Economic Assumptions along with a table that shows the impact of each economic scenario on revenues, spending, and the deficit. (see pages 16 – 17, <https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf>).*
- *The Philippines in its 2021 Budget of Expenditures and Sources of Financing (BESF) presents the impact of different macroeconomic assumptions on expenditures, revenue, and debt (see page 131, Table A.6 titled "Budget Sensitivity to Macroeconomic Parameters, 2021," (<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2021/A6.pdf>); pages 12-13, Technical Notes on the 2021 Proposed National Budget (<https://www.dbm.gov.ph/images/pdf/Technical-Notes-on-the-2021-Proposed-National-Budget.pdf>)).*

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to a "sensitivity analysis" as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to a "sensitivity analysis" is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on "sensitivity analysis" is presented.

Answer:

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

Source:

Program Stabilnosti 2022 - brez sprememb politik (Stability Program 2022 - without policy change), <https://www.gov.si/assets/ministrstva/MF/ekonomska-in-fiskalna-politika/evropski-semester/Program-stabilnosti-2022.pdf>

See also https://commission.europa.eu/system/files/2022-05/stability_slovenia_programme_2022_en.pdf (English version)

See also <https://www.gov.si teme/ekonomsko-upravljanje-in-nactrovanje/> for Stability Programs for previous years.

Comment:

The EBP or its supporting documents do not include a sensitivity analysis.

However, the Stability Program 2022, which is also part of Economic management and planning, may be deemed part of the budgetary process, since the EBP makes frequent references to this document. The Stability Program 2022 also touches upon the state budget (see, for example, pg. 30).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: More on different macroeconomic scenarios is published in Stability Programme 2022 (no-policy-change scenario), Draft Budgetary Plan 2022 and Draft Budgetary Plan 2023 - in sensitivity analyses part: https://commission.europa.eu/system/files/2022-05/stability_slovenia_programme_2022_en.pdf https://economy-finance.ec.europa.eu/system/files/2021-10/2022_dbp_si_en.pdf https://economy-finance.ec.europa.eu/system/files/2022-11/2023_dbp_si_en.pdf

Researcher Response

Thank you to the Government Reviewer for this additional information, all these sources are relevant.

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?

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion of the impact of the new policies, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Answer:

c. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

Source:

Budget Memorandum FY 2023-2024, <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/4af9abe1c28b5c2573ef8b4521e857a32b4c95fa8524e3d6098e22eca0d7ecb6>

Development Programs Plan FY 2023-2026, <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7c9ab4e987758e945efae8e0fa4cc5ba58904d74cce3f55a510c5592f2f39def>

Comment:

Some relevant information can be found in the Budget Memorandum FY 2023 - 2024, which notes the income tax reform as well as the increase on rent tax from 15% to 25% (see pg. 5), and impacts of other global developments, such as the war in Ukraine and Covid-19 (see pg. 6).

Some further information can be identified through the Development Programs Plan FY 2023-2026, which includes projects starting, continuing or ending in the FY 2023. However, information is not provided in a form that could be directly translated into the impact of new policy proposals on the budget.

Peer Reviewer

Opinion: Agree

Comments: To researcher's comment is about effects of new policies on revenues and about effects of external shock on expenditure. However, this question is about effect of new policies on expenditures (not taxes). The narrative of the general part of the budget it mainly explains where the money goes but also mentions some new initiatives i.e. at least explains the increases in expenditures by their purpose. More information is provided in the narratives explaining budget of direct budget users and budget programmes. However, one has to read a lot and search for such information to find it. There is no systematic account of new initiatives and their costs for the budget, so I agree with the score C - only wanted to provide some more information here.

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?

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion of the impact of the new policies, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another – such as shifting responsibility for the training of nurses from the health department to the education department – the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.

Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.

The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.

Answer:

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

Source:

Budget Memorandum FY 2023-2024, <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/4af9abe1c28b5c2573ef8b4521e857a32b4c95fa8524e3d6098e22eca0d7ecb6>

General Part of the amended Budget, FY 2023 Narrative, <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7dcb4f9979499d91b0fe9cdf0bc8f7352bde91980550112c0ddc0a53f76b87f0>

Comment:

Some relevant information can be found in the Budget Memorandum FY 2023 - 2024, which notes the income tax reform as well as the increase on

rent tax from 15% to 25% (see pg. 5), and impacts of other global developments, such as the war in Ukraine and Covid-19 (see pg. 6).

Some further information can be identified through the Narrative FY 2023 for the General part of the amended Budget, which includes a part on Covid-19.

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)?

GUIDELINES:

Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-1 must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-1 are not presented by any of the three classifications.

Answer:

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

Source:

General Part of the Budget FY 2023 (proposal of amendments), <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7e320881daba30ca778b24f751682865d9654d0104c85997c8b87d1aaa410175>

Special Part of the Budget FY 2023 (proposal of amendments), <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7f43506be37d578be7c6e231ee33fb883a2c0f81a67c6255cf53600451b4c0e2>

Development Programs Plan FY 2023, <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7c9ab4e987758e945efae8e0fa4cc5ba58904d74cce3f55a510c5592f2f39def>

General Part of the Budget FY 2023, Narrative, <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7dcb4f9979499d91b0fe9cdf0bc8f7352bde91980550112c0ddc0a53f76b87f0>

Comment:

Yes, detailed data is provided for the year preceding the budget year with respect to the administrative (see special part of the budget), economic (see general part of the budget and the underlying narrative), and the functional classification of the budget (see both special part of the budget and the program of development programs).

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)?

GUIDELINES:

Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

a. Yes, programs accounting for all expenditures are presented for BY-1.

Source:

Special part of the Budget FY 2023 (proposal of amendments), <https://imss.dz-rs.si/IMIS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7f43506be37d578be7c6e231ee33fb883a2c0f81a67c6255cf53600451b4c0e2>

Comment:

Yes, detailed data is available with respect for 2022 by program (see Special part of the Budget FY 2023).

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?

GUIDELINES:

Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.

Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.

Answer:

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

Source:

General Part of the Budget FY 2023 (proposal of amendments), <https://imss.dz-rs.si/IMIS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7e320881daba30ca778b24f751682865d9654d0104c85997c8b87d1aaa410175>

Comment:

The expenditures are updated. At the end of Q3 2022, a revised EBP for FY 2023 is sent to the parliament for adoption and is adopted before the end of 2023. The later includes updated figures for BY-1 (i.e. FY 2022) and also final figures for BY-2 (i.e. FY 2021).

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)?

GUIDELINES:

Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications

Answer:

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

Source:

General Part of the Budget FY 2023 (proposal of amendments), <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7e320881daba30ca778b24f751682865d9654d0104c85997c8b87d1aaa410175>

Special Part of the Budget FY 2023 (proposal of amendments), <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7f43506be37d578be7c6e231ee33fb883a2c0f81a67c6255cf53600451b4c0e2>

Development Programs Plan FY 2023, <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7c9ab4e987758e945efae8e0fa4cc5ba58904d74cce3f55a510c5592f2f39def>

Budget Memorandum FY 2023 - 2024, <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/4af9abe1c28b5c2573ef8b4521e857a32b4c95fa8524e3d6098e22eca0d7ecb6>

Comment:

EBP for FY 2023 includes data for BY-2 (i.e. data for FY 2021):

- economic (see General Part FY 2023)
- administrative (see Special Part FY 2023)
- functional (see Special Part FY 2023)

Further information can be found in the Budget Memorandum FY 2023-2024, which includes references to 2021 (see, for example, pg. 6).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the

budget year in the Executive Budget Proposal:

Answer:

Administrative classification

Economic classification

Functional classification

Source:

General Part of the Budget FY 2023 (proposal of amendments), <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7e320881daba30ca778b24f751682865d9654d0104c85997c8b87d1aaa410175>

Special Part of the Budget FY 2023 (proposal of amendments), <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7f43506be37d578be7c6e231ee33fb883a2c0f81a67c6255cf53600451b4c0e2>

Development Programs Plan FY 2023, <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7c9ab4e987758e945efae8e0fa4cc5ba58904d74cce3f55a510c5592f2f39def>

Budget Memorandum FY 2023 - 2024, <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/4af9abe1c28b5c2573ef8b4521e857a32b4c95fa8524e3d6098e22eca0d7ecb6>

Comment:

EBP for FY 2023 includes data for BY-2 (i.e. data for FY 2021):

- economic (see General Part FY 2023)
- administrative (see Special Part FY 2023)
- functional (see Special Part FY 2023)

Further information can be found in the Budget Memorandum FY 2023-2024, which includes references to 2021 (see, for example, pg. 6).

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)?

GUIDELINES:

Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

a. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

Source:

Special part of the Budget FY 2023 (proposal of amendments), <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7f43506be37d578be7c6e231ee33fb883a2c0f81a67c6255cf53600451b4c0e2>

Comment:

EBP for FY 2023 includes data for BY-2 (i.e., for FY 2021) with respect to the expenditures for individual programs.

The levels provided in the document are "BLC / NADSKUPINA / SPU / PU / POL / PRG / POD", where PRG stands for program and POD stand for sub-program. An example for one of the program and sub-programs on page 1:

- program 0101 Politični sistem (Political system):
- sub-program "010101 Dejavnosti predsednika Republike Slovenije" (Activities of the president of the Republic of Slovenia),
- sub-program "010102 Dejavnosti bivšega predsednika Republike Slovenije" (Activities of the former president of the Republic of Slovenia).

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?**GUIDELINES:**

Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

Answer:

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

Source:

Special part of the Budget FY 2023 (proposal of amendments), <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7f43506be37d578be7c6e231ee33fb883a2c0f81a67c6255cf53600451b4c0e2>

Comment:

In the EBP for FY 2023, sent to the parliament at the end of Q3 of the FY 2022, the data for FY 2021 (BY-2) is final (i.e. actual data). In the document "proposal of amended special part FY 2023" provided in the above link on the first page the second column is named "Realizacija 2021 (1)" (EN Actual 2021).

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)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

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

Source:

General part of the Budget FY 2023 (proposal of amendments), <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7e320881daba30ca778b24f751682865d9654d0104c85997c8b87d1aaa410175>

General part of the amended Budget FY 2023 (narrative), <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7dcb4f9979499d91b0fe9cdf0bc8f7352bde91980550112c0ddc0a53f76b87f0>

Comment:

Relevant information with respect to revenue by category for FY 2022 (BY-1) can be found in the EBP for FY 2023 in the column "Ocena realizacije 2022 (1)" (EN Estimated 2022 (1)).

Please note that FY 2022 figures are not final (i.e. actual for the full FY 2022) since the revised EBP for FY 2023 is sent to the parliament in Q4 of 2022 and is adopted by the end of 2022, so these numbers include estimates. However, it is updated with the most recent data available at the time of sending the (revised) EBP to the parliament.

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)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

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

Source:

General part of the Budget FY 2023 (proposal of amendments), <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7e320881daba30ca778b24f751682865d9654d0104c85997c8b87d1aaa410175>

Comment:

Relevant information with respect to individual sources of income for FY 2022 (BY-1) can be found in the EBP for FY 2023 in the column "Ocena realizacije 2022 (1)" (EN Estimated 2022 (1)).

Please note that FY 2022 figures are not final (i.e. actual for the full FY 2022) since the revised EBP for FY 2023 is sent to the parliament in Q4 of 2022 and is adopted by the end of 2022, so these numbers include estimates. However, it is updated with the most recent data available at the time of sending the (revised) EBP to the parliament.

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?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

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

Source:

General part of the Budget FY 2023 (proposal of amendments), <https://imss.dz-rs.si/IMIS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7e320881daba30ca778b24f751682865d9654d0104c85997c8b87d1aaa410175>

Comment:

Yes, the revenue estimates have been updated for FY 2022 (BY-1). In the EBP the column "Ocena realizacije 2022" (EN Estimated 2022).

Please note that FY 2022 figures are not final (i.e. actual for the full FY 2022) since the revised EBP for FY 2023 is sent to the parliament in Q4 of 2022 and is adopted by the end of 2022, so these numbers include estimates. However, it is updated with the most recent data available at the time of sending the (revised) EBP to the parliament.

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)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

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

Source:

General part of the Budget FY 2023 (proposal of amendments), <https://imss.dz-rs.si/IMIS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7e320881daba30ca778b24f751682865d9654d0104c85997c8b87d1aaa410175>

Comment:

Yes, the revenue estimates by category are presented for FY 2021 (BY-2). Please see the column "Realizacija 2021 (1)" (EN Actual 2021 (1)).

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)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

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

Source:

General part of the Budget FY 2023 (proposal of amendments), <https://imss.dz-rs.si/IMIS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7e320881daba30ca778b24f751682865d9654d0104c85997c8b87d1aaa410175>

Comment:

Yes, the EBP for FY 2021 provides individual revenue sources for FY 2021 (BY-2), see column "Realizacija 2019" (EN Actual 2019).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The EBP for FY 2023 provides individual revenue sources for FY 2021 (BY-2): see the column "Realizacija 2021 (1)" (EN Actual 2021 (1)).

Researcher Response

Agree to correct as proposed by the Government Reviewer.

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?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

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

Source:

General part of the Budget FY 2023 (proposal of amendments), <https://imss.dz-rs.si/IMIS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7e320881daba30ca778b24f751682865d9654d0104c85997c8b87d1aaa410175>

Comment:

The EBP for FY 2023 provides actual revenues data for FY 2021 (BY-2), see column "Realizacija 2021" (EN Actual 2021).

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.)"

GUIDELINES:

Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).

The "core" information includes:

- total debt outstanding at the end of BY-1;
- amount of net new borrowing required during BY-1;
- interest payments on the debt;
- interest rates on the debt instruments;
- maturity profile of the debt; and
- whether it is domestic or external debt.

This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14. Please note that for the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.

Answer:

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

Source:

General Part of the Budget FY 2023 (proposal of amendments), <https://imss.dz-rs.si/IMIS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7e320881daba30ca778b24f751682865d9654d0104c85997c8b87d1aaa410175>

General Part of the Budget FY 2023, https://www.gov.si/assets/ministrstva/MF/Proracun-direktorat/Drzavni-proracun/Sprejeti-proracun/Sprejeti-2023/izpisi-2023/SP2023_SPL.pdf

State Budget debt raising and debt management, <https://www.gov.si teme/zadolzevanje-in-uvpravljanje-z-dolgom-drzavnega-proracuna/>

Stability Program 2022, <https://www.gov.si/assets/ministrstva/MF/ekonomska-in-fiskalna-poltika/evropski-semester/Program-stabilnosti-2022.pdf>

Comment:

EBP FY 2023 provides information on government borrowing and debt, including its composition, for the year FY 2022 (BY-1), with respect to:

- amount of net new borrowing required during BY-1 (see pg. 11 of the General part of the Budget, proposal of amendments)
- interest payments on the debt (see pgs. 5 and 6 of the General part of the Budget, proposal of amendments)
- whether it is domestic or external debt (see pg. 11 of the General part of the Budget, proposal of amendments).

The following information is not provided within the EBP:

- total debt outstanding at the end of BY-1;
- interest rates on the debt instruments;
- maturity profile of the debt.

However, the information is publicly available at the website of the Ministry of finance (see link). Some additional information and narrative can be found in the 2022 Stability Program.

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?

GUIDELINES:

Question 32 asks for which year the actual outcome for total debt outstanding is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.

Answer:

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

Source:

General Part of the Budget FY 2023 (proposal of amendments), <https://imss.dz-rs.si/IMIS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7e320881daba30ca778b24f751682865d9654d0104c85997c8b87d1aaa410175>

Comment:

The most recent actual data is for FY 2021 and can be found within the revised EBP for FY 2023. The relevant data is on the pages 5, 6 and 11 (raising and repaying debt, domestic and foreign debt, interest) in the column "Realizacija 2021" (EN Actual 2021).

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.)"

GUIDELINES:

Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:

- a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and
- estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)

In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.

In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.

The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.

For more information about extra-budgetary funds, see the *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to extra-budgetary funds as well as some additional information beyond the core elements. A "b" answer applies if the Executive's Budget Proposal or supporting documentation presents all of the core information. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to extra-budgetary funds is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on extra-budgetary funds.

Please provide in the comments a list of all known extra-budgetary funds.

Answer:

a. Yes, information beyond the core elements is presented for all extra-budgetary funds.

Source:

Financial plans of public funds and agencies for years 2022 and 2023, https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran/!ut/p/z1/04_Sj9CPyKssyOxPLMnMz0vMAfIjo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZGgS6GDn5BhsYGwQHg-pHEaPfaAdwNCBOPx4FUfiNL8gNDQ11VFQEAAXcoa4!/dz/d5/L2dBISEvZ0FBIS9nQSEh/?uid=C1257A70003EE749C1258761003ECD09&db=kon_akt&mandat=VIII&tip=doc

Health Institute Financial Plan for FY 2022-2023, <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/39c4bc2bc504b29a2a65fcef2df4fe7077fee56004572c5c61073b01f04f9a9b>

Comment:

The EBP for FY 2023 includes information with respect to all extra-budgetary funds.

All relevant financial projections can be found on the first link above. As example, the second link refers to the Health Institute's financial plan.

Peer Reviewer

Opinion: Agree

Comments: Indeed, financial plans of both social funds (pension and health), public funds and public agencies are sent by the government to the NA together with the EBP. With most financial plans there is also a narrative which provides information beyond the figures. But see also the explanation in the separate file.

Government Reviewer

Opinion: Agree

Researcher Response

As per Peer Reviewer's helpful suggestion, propose to add additional sources: - The adopted and revised financial plans of the pension fund can be found here: <https://www.zpiz.si/cms/content2019/finanni-nart-za-let0-2022>. - The public Housing fund provides annual reports and business plans (including the financial statements) can be found here: <https://ssrs.si/o-nas/>.

IBP Comment

Many thanks to the peer reviewer for the comment. We include additional information from the peer reviewer below. By Slovenian legislation, financial plans of social funds (health, pension), public funds and public agencies are approved by their founder. When the founder is the state, the rights of the founder are executed by the government. That means that the NA receives these financial plans for information but not for approval. In principle, the financial plans sent to the NA together with the EBP should have already been approved, but in any case they are not revised by the NA. If one wants to find more information, one needs to go to websites of individual funds/agency.

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?**GUIDELINES:**

Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.

Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances, including both revenues and expenditures, is provided.

The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018): <https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) For the purpose of answering this question, please consider only the central government level.

In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.

Answer:

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

Source:

General Part of the Budget FY 2023 (proposal of amendments), <https://imss.dz-rs.si/IMIS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7e320881daba30ca778b24f751682865d9654d0104c85997c8b87d1aaa410175>

Budget Memorandum FY 2023 - 2024, <https://imss.dz-rs.si/IMIS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/4af9abe1c28b5c2573ef8b4521e857a32b4c95fa8524e3d6098e22eca0d7ecb6>

Comment:

The EBP for FY 2023 does not provide budgetary and extra-budgetary data in a consolidated form.

The Budget Memorandum for FY 2023-2024 makes some references to other than state budget, but it does not provide consolidated information.

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?**GUIDELINES:**

Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.

Answer:

a. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

Source:

General part of the Budget FY 2023 (proposal of amendments), <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7e320881daba30ca778b24f751682865d9654d0104c85997c8b87d1aaa410175>

Special part of the Budget FY 2023 (proposal of amendments), <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7f43506be37d578be7c6e231ee33fb883a2c0f81a67c6255cf53600451b4c0e2>

Narrative of the General part of the Budget FY 2023, <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7dcb4f9979499d91b0fe9cdf0bc8f7352bde91980550112c0ddc0a53f76b87f0>

Comment:

The EBP for FY 2023 provides data on intergovernmental transfers (current transfers, investment transfers). The general part provides an overview of the respective ledger accounts that include lump-sum amounts that can be further decomposed by looking into the special part and the narrative provided in the narrative to the general part.

Examples:

- with respect to transfer to Pension and Disability Institute of Slovenia, see General part of the Budget FY 2023, ledger account 4131 as well as the Narrative for FY 2023, section 4131;
- with respect to transfer to municipalities, see General part of the Budget FY 2023, ledger accounts 4130 and 4320 as well as Narrative for FY 2023, sections 4130 and 4320.

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 budget policies on different groups of citizens, for at least the budget year?

GUIDELINES:

Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).
- The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf)
- South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

Answer:

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

Source:

N.A.

Comment:

No alternative displays are presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

Answer:

None of the above

Source:

N.A.

Comment:

No alternative displays are 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?

GUIDELINES:

Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.

Please provide in the comments a list of all known public corporations.

Answer:

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

Source:

General part of the Budget FY2023 (proposal of amendments), <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7e320881daba30ca778b24f751682865d9654d0104c85997c8b87d1aaa410175>

Narrative of the General part of the amended Budget FY2023, <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7dcb4f9979499d91b0fe9cdf0bc8f7352bde91980550112c0ddc0a53f76b87f0>

Budget Memorandum FY2023-2024, <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/4af9abe1c28b5c2573ef8b4521e857a32b4c95fa8524e3d6098e22eca0d7ecb6>

Comment:

Lump sum data and narrative are available with respect to estimates of transfers to public corporations.

Examples where financial information can be found:

- EBP General part FY 2023, page 6, ledger account 4100 Subvencije javnim podjetjem (subsidies to public corporations), page 7, ledger account 4311 Investicijski transferi javnim podjetjem in družbam, ki so v lasti države ali občin (EN investment transfers to public corporations...) and page 9, ledger account 441 Povečanje kapitalskih deležev in finančnih naložb (increase in share capital/financial investments).

Example where narratives can be found:

- EBP Narrative to General part FY 2023, page 26, with respect to investment transfers to legal and natural persons (ledger account 431 Investicijski transferi pravnim in fizičnim osebam, ki niso proračunski porabniki); page 28, with respect to increase in share capital and financial investment (ledger account 441 Povečanje kapitalskih deležev in naložb);
- PBS for FY 2023-2024, page 8 section "Subvencije" and EBP General Part FY 2023, page 6 section "410 Subvencije".

Peer Reviewer

Opinion: Agree

Comments: Indeed, there are sums of transfers and some narratives, but not broken down by individual public corporations.

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.)

GUIDELINES:

Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:

- A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);
- The identification of intended beneficiaries of the quasi-fiscal activity.

The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on quasi-fiscal activities.

If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.

Answer:

c. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.

Source:

Comment:

There are some programs for which it could be argued that these could be regarded as quasi fiscal activities. However, the researcher agrees with the previous researcher's view that these cannot be deemed material.

More specifically, the previous researcher noted that there are some programs for which it could be argued that these could be regarded as quasi fiscal activities, but agreed these are not deemed material. As an example of such program, he noted the state/municipalities schemes for providing non-profit housing for rent. The rent of such non-profit housing rent is limited and (still) below actual cost incurred by public housing funds. Hence, the rent collected does not cover/allow an adequate level of maintenance/reinvestment and the portfolio of non-profit housing for rent is diminishing either due to for-profit housing for rent either due to selling non-profit housing in order to compensate for the inadequate pricing. The later could be deemed as covert subsidising. In order to make it a state budget expense, additional funds should be attributed to this programme in order to allow for an increase in price/rent (i.e. through additional subsidising of the non-profit rent).

After further consideration and discussion with IBP, the former researcher further explained that the housing program is more like an underfunded program, that seems to impose unfunded mandates on municipalities, which makes the case for *not* considering it a quasifiscal activity.

A "classic" quasi-fiscal activity is an SOE running a business-like operation, but providing subsidies for some groups and "pays" for it either by running a deficit or by cross-subsidising. The subsidy would be provided and paid for off the government books.

In contrast, in the Slovenian housing program, it seems that funding is not enough to support the level of subsidy being mandated, so the housing is being sold off to support the remaining housing stock.

Peer Reviewer**Opinion:** Disagree**Suggested Answer:**

c. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.

Comments: The Slovenian Investment and Development Bank (SID <https://www.sid.si/en/about/about-sid-bank>) provides loans below the market rate and guarantees. This activity is fully based on legislation, the budget may provide capital to the bank when required and pay the guarantees in case of loan defaults, but it doesn't directly finance the bank's activities. Still it is a quasi-fiscal activity in my understanding (if we didn't have the bank, the loans would need to be provided as a subsidy from the budget) and information on this is not presented as part of the EBP. The researcher mentions the housing programme. Indeed, the public housing fund provides flats below the market rent. This rent is regulated and a part of the difference between the regulated and market rent is covered by the ministry, the rest is financed from investment and market rent returns of the housing fund. Again this is all based on the legislation and reported in the housing fund annual reports and financial statements. The financial plan of the housing fund is part of the EBP so for this quasi-fiscal activity one could say that it is presented as part of EBP. Based on this two different examples, I propose the score C.

Government Reviewer**Opinion:** Agree**Researcher Response**

While Peer Reviewer's comment is well noted, I do not consider that these activities would be considered material.

IBP Comment

Many thanks to the peer reviewer and the researcher for the comment. Regarding the loans provided by the Slovenian Investment and Development Bank at below-market rates, we agree these are quasi-fiscal activities. Regarding the housing programme, it is indeed an edge case as to whether to consider it an underfunded programme or a quasifiscal activity. After further discussion, for consistency across countries, since the end result of the below-market rents is effectively a quasi-fiscal activity, where the difference is covered by selling off publicly owned property, we agree to consider the programme a quasi-fiscal activity. Score is revised from "E" to "C".

39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

GUIDELINES:

Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:

- *A listing of the financial assets; and*
- *An estimate of their value.*

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to all financial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to financial assets is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on financial assets held by the government.

Answer:

d. No, information related to financial assets is not presented.

Source:

N.A.

Comment:

Such information is not provided within the EBP.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

(The core information must include a listing of the assets by category.)

GUIDELINES:

Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer "d" applies if no information is presented on nonfinancial assets held by the government.

Answer:

d. No, information related to nonfinancial assets is not presented.

Source:

N.A.

Comment:

Such information is not provided within the EBP.

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?

GUIDELINES:

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/qfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget,

making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented. Answer "d" also applies if information is only available for the changes in arrears, and not the stock or balance of arrears.

If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

Answer:

d. No, estimates of expenditure arrears are not presented.

Source:

N.A.

Comment:

Such information is not provided within the EBP and arrears do not represent a significant problem in Slovenia.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, estimates of expenditure arrears are not presented.

Comments: It is true that arrears are not a problem in Slovenia. There is no media reporting about them (and it would be, if they were significant). I also checked the AR and they don't discuss the arrears and they surely would if that was a material problem. Still, I think the score should be "D". The question is not about whether there are arrears, but about whether information on them is presented in EBP, which it isn't (as also the researcher reports).

Government Reviewer

Opinion: Agree

Researcher Response

Agreed with peer reviewer. Answer revised from "E" to "D".

IBP Comment

Many thanks to the peer reviewer and researcher for the comments. We agree with the revision of the answer from "E" to "D", for a slightly different reason than the peer reviewer: we do not have explicit evidence that the government has eliminated all government arrears for at least 3-5 years or so. In addition, there have been news reports of some cases where Slovenia went to arrears on payments to a state news agency, hospitals, and a veterinary agency. See, for example: <http://agencija.sta.si/2853150/sta-ostaja-brez-placila-za-javno-sluzbo-ukom-caka-na-mnenje-evropske-komisije> https://www.pomurec.com/vsebinska/55521/Vlada_zagotovila_nujna_sredstva_tudi_za_sobosko_bolniscico (though I'm not sure the hospitals are budget entities or SOEs, or something else, however) <https://www.24ur.com/novice/slovenija/vlada-izpolnila-svoje-obveznosti.html>

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, for at least the budget year?

(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.)

GUIDELINES:

Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:

- a statement of purpose or policy rationale for each contingent liability;
- the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and

- the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to contingent liabilities as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to contingent liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on contingent liabilities.

Answer:

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

Source:

Act Regulating the Implementation of the Budgets of the Republic of Slovenia for 2023 and 2024, <http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO8698>

Draft Act Regulating the Implementation of the Budgets of the Republic of Slovenia for 2023 and 2024, https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran!/ut/p/z1/04_Sj9CPykyssy0xPLMnMz0vMAfljo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwnMz1w9EUGAWZGgS6GDn5BhsYGwQHg-pHEaPfaAdwNCBOPx4FufiNL8gNDQ11VFQEAXcoa4!/dz/d5/L2dBISevZ0FBIS9nQSEh/?uid=C1257A70003EE6A1C12588CD004D476C&db=kon_zak&mandat=IX&tip=doc

Comment:

Please see Articles 53 to 56 of the Act Regulating the Implementation of the Budgets of the Republic of Slovenia for 2023 and 2024. The law is submitted to the parliament on the same date as the EBP and without this law the EB cannot be adequately executed, hence it can be deemed as part of the "EBP package".

The above articles include:

- volume of government guarantees for 2023 and 2024,
- spending rights for repayment of government debts and guarantees,
- volume of borrowing and guarantees of indirect budget users and non-financial corporations controlled by the state in 2023 and 2024,
- maximum volume of insurance against various risks in international business transactions and the guarantee quota for borrowing by the Slovenian Export and development bank, d.d..

The narrative is provided within the Draft Act Regulating the Implementation of the Budgets of the Republic of Slovenia for 2023 and 2024 on page 2, section "2.3 Poglavitne rešitve" (main measures).

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.)

GUIDELINES:

Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:

- Projections that cover a period of at least 10 years.
- The macroeconomic and demographic assumptions used in making the projections.
- A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.

The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to future liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on future liabilities and the sustainability of government's finances

Answer:

d. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

Source:

N.A.

Comment:

No information for a period for at least 10 years is provided.

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, for at least the budget year?

GUIDELINES:

Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.

Answer:

c. Yes, estimates of some but not all sources of donor assistance are presented.

Source:

General part of the Budget FY2023 (proposal of amendments), <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7e320881daba30ca778b24f751682865d9654d0104c85997c8b87d1aaa410175>

Narrative of the General part of the amended Budget FY2023, <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7dcb4f9979499d91b0fe9cdf0bc8f7352bde91980550112c0ddc0a53f76b87f0>

Comment:

Please see the EBP for FY 2023, ledger account 73:

- 730 Prejete donacije iz domačih virov (EN received donations from domestic sources),
- 731 Prejete donacije iz tujine (EN received donations from abroad).

For the narrative with respect to donations, please see Narrative, section 73 Prejete donacije (EN Donations received). While short, the Narrative under 73 provides that most donations and gifts are expected from domestic non-profit organizations and foundations.

Please note that only financial donations apply (i.e. no in-kind donations are planned nor subsequently received).

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, estimates of some but not all sources of donor assistance are presented.

Comments: However the questions asks whether "all" donor sources are presented. They are, but only the sums, i.e. not broken down by donors or explained in more detail in the narrative. Therefore I propose score C. For comparison, ledger accounts 781-787 provides information on expected funds received from the EU in much more detail, i.e. broken down by source (agricultural policy, structural funds, cohesion fund, centralized programmes and other).

Government Reviewer

Opinion: Agree

Researcher Response

Agree with Peer Reviewer (change to C).

IBP Comment

Many thanks to the peer reviewer for the comment. By IBP methodology, and for consistency across countries, we also agree with a "C" over an "A" response.

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.)

GUIDELINES:

Question 45 focuses on tax expenditures, asking whether “core” information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.

Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF’s Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer “b,” the Executive’s Budget Proposal or supporting documentation must present all of the core components noted above. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer “d” applies if no information is presented on tax expenditures.

Answer:

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

Source:

N.A.

Comment:

EBP for FY 2023 does not include such information.

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 for at least the budget year?

GUIDELINES:

Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government’s general expenses, and which revenues are reserved for particular purposes.

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all individual earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all individual earmarked revenues are presented, then a “b” answer is appropriate. A “c” response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer “d” applies if no estimates of earmarked revenues are presented. An “e” response applies if revenue is not earmarked or the practice is disallowed by law or regulation.

Answer:

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

Source:

General part of the Budget FY 2023 (proposal of amendments), <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7e320881daba30ca778b24f751682865d9654d0104c85997c8b87d1aaa410175>

Narrative of the General part of the amended Budget FY 2023, <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7dcb4f9979499d91b0fe9cdf0bc8f7352bde91980550112c0ddc0a53f76b87f0>

Draft Act Regulating the Implementation of the Budgets of the Republic of Slovenia for 2023 and 2024, [http://vrs-3.vlada.si/MANDAT22/vladnagradaiva.nsf/71d4985ffda5de89c12572c3003716c4/69ee62f6cf779d12c12588cb00234736/\\$FILE/VRSZIPRS2324.pdf](http://vrs-3.vlada.si/MANDAT22/vladnagradaiva.nsf/71d4985ffda5de89c12572c3003716c4/69ee62f6cf779d12c12588cb00234736/$FILE/VRSZIPRS2324.pdf)

Comment:

Earmarked revenues of the budget are listed in Article 21 of the Act Regulating the Implementation of the Budgets of the Republic of Slovenia for 2023 and 2024, which is an integral part of the EBP package. The Article provides the legal basis and the purpose of spending separately for each earmarked revenue.

However, earmarked revenues are not listed separately in the EBP and the narrative information provided in the Narrative consists of general remarks only and is usually referred to within larger groups of items/measures.

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?**GUIDELINES:**

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

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

Source:

Special part of the Budget FY 2023 (proposal of amendments), <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7f43506be37d578be7c6e231ee33fb883a2c0f81a67c6255cf53600451b4c0e2>

Narratives of the Special part of the Budget FY 2023, <https://www.gov.si/zbirke/seznami/sprejeti-proracuni-republike-slovenije/sprejeti-proracun-za->

leto-2023/
and
https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran/lut/p/z1/04_Sj9CPykssy0xPLMnMz0vMAfljo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZGgS6GDn5BhsYGwQHG-pHEaPfaAdwNCBOPx4FufiNL8gNDQ11VFQEAAxcoa4!/dz/d5/L2dBISevZ0FBIS9nQSEh/?uid=C1257A70003EE749C12588CD0058D679&db=kon_akt&mandat=IX&tip=doc#

Budget Memorandum FY2023-2024, <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/4af9abe1c28b5c2573ef8b4521e857a32b4c95fa8524e3d6098e22eca0d7ecb6>

Comment:

EBP for FY 2023 includes a number of documents providing narratives to the special part of the budget. An example of such document is "Narrative to the special part FY 2023, 2550 - Ministry of Environment and Space". The document provides a list (pg. 3) and further insight into how this Ministry adds to the goals of various policies, programs and sub-programs. These are then reflected in the special part of the budget for FY 2023 (can be found/tracked by using sub-program numbers).

For example, on pg. 20 of the "Special part of Budget FY 2023" you can find "1501 - Urejanje sistema in podporne dejavnosti na področju okoljske politike" (EN Regulating the system and support activities in the area of environmental policy), while a narrative with respect to the (sub)program and activities/measures can be found in the "narrative to the special part FY 2023, Section 1501 (see pgs. 6, 12, 18, etc.).

Within the EBP for FY 2023 there is also the PBS, which provides (besides other information) an insight into revenues and expenditures policies, the program based structure of the state budget and short descriptions of these policies as well as implemented recent changes.

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)?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

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

Source:

Special part of the Budget FY 2023 (proposal of amendments), <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS->

01/7f43506be37d578be7c6e231ee33fb883a2c0f81a67c6255cf53600451b4c0e2

Special part of the Budget FY 2023, narrative for the Ministry of Environment and Space: <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/0fa1742b28400fffb7695916e3922b8e9a010d0a13c7a74b0133305d43c6f00d>

Budget Memorandum FY 2023-2024, <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/4af9abe1c28b5c2573ef8b4521e857a32b4c95fa8524e3d6098e22eca0d7ecb6>

Development Programs Plan (proposal of amendments), <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/7c9ab4e987758e945efae8e0fa4cc5ba58904d74cce3f55a510c5592f2f39def>

Comment:

EBP for FY 2023 includes a number of documents providing narratives to the special part of the budget. An example of such document is "Narrative to the special part FY 2023, 2550 - Ministry of Environment and Space". The document provides a list (pg. 3) and further insight into how this Ministry adds to the goals of various policies, programs and sub-programs. These are then reflected in the special part of the budget for FY 2023 (can be found/tracked by using sub-program numbers).

For example, on pg. 20 of the "Special part of Budget FY 2023" you can find "1501 - Urejanje sistema in podporne dejavnosti na področju okoljske politike" (EN Regulating the system and support activities in the area of environmental policy), while a narrative with respect to the (sub)program and activities/measures can be found in the "narrative to the special part FY 2023, Section 1501 (see pgs. 6, 12, 18, etc.). In this Narrative, there are also sections that refer to a multi-year period, for example Water Management Public Works (2020-2026) on pg. 134.

Within the EBP for FY 2023 there is also the PBS, which provides (besides other information) an insight into revenues and expenditures policies, the program based structure of the state budget and short descriptions of these policies as well as implemented recent changes.

Peer Reviewer

Opinion: Agree

Comments: Development Programs Plan distributes all expenditure planned over budget sub-programmes and within them over projects and measures. But the sun of expenditures in the DPP declines for the following years, meaning that the DPP for these year does not cover all expenditure, i.e. not all can be tracked to policies for the multi-year period.

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?

GUIDELINES:

Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)

The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.

Nonfinancial data can include information on:

Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.

Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.

Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.

In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or

functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.

Answer:

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

Source:

Special part of the Budget FY2023, narrative for the Ministry of Environment and Space, <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/0fa1742b28400fffb7695916e3922b8e9a010d0a13c7a74b0133305d43c6f00d>

Comment:

Nonfinancial data on inputs are presented in narratives to the special part of the budget. However, a fairly low number of narratives to sub-programs include such information.

Example of a sub-program that includes non-financial data on inputs is the sub-program "150105 - Spremljanje potresne dejavnosti" (EN Observing earthquake activity) and, on pg. 91, the outcome to "buy 6 accelerographs for observing strong earthquake waves in urban areas."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: See also: Draft Act Regulating the Implementation of the Budgets of the Republic of Slovenia for 2023 and 2024, https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran!/ut/p/z1/04_Sj9CPykyssy0xPLMnMz0vMAfJjo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZGgS6GDn5BhsYGwQHg-pHEaPfaAdwNCBOPx4FUfiNL8gNDQ11VFQEAAxcoa4!/dz/d5/L2dBISEvZ0FBIS9nQSEh/?uid=C1257A70003EE6A1C12588CD004D476C&db=kon_zak&mandat=IX&tip=doc

Researcher Response

No further comment.

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?

GUIDELINES:

Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.

Answer:

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

Source:

Special part of the Budget FY2023, narrative for the Ministry of Environment and Space, <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/0fa1742b28400fffb7695916e3922b8e9a010d0a13c7a74b0133305d43c6f00d>

Comment:

Nonfinancial data on outputs are presented in narratives to the special part of the budget. However, a fairly low number of narratives to sub-programs include such information. Nevertheless, please note that outputs may not always be quantifiable due to their specific nature (i.e. depends on case-by-case).

See, for example, I001534, mandating up to 30 trainings per year for workers employed in the area of nuclear energy (pg. 113).

Peer Reviewer**Opinion:** Agree**Comments:** I disagree with the researcher's comment. The narrative budget for each ministry and other first level budget organization include narratives for each subprogramme which is then followed by descriptions of specific measures or goals. For all measures / goals there are indicator, in most cases past values and targets. However, the indicators in the narratives are mainly output indicators. The questions also asks about outcome indicators for subprogrammes, not only outputs. So I agree with score B but for a different reason.**Government Reviewer****Opinion:** Agree**Comments:** See also: Draft Act Regulating the Implementation of the Budgets of the Republic of Slovenia for 2023 and 2024, https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran!/ut/p/z1/04_Sj9CPykssy0xPLMnMz0vMAfj08zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZGgS6GDn5BhsYGwQHG-pHEaPFAAdwNCBOPx4FufiNL8gNDQ11VFQEAAxcoa4!/dz/d5/L2dBISEvZ0FBIS9nQSEh/?uid=C1257A70003EE6A1C12588CD004D476C&db=kon_zak&mandat=IX&tip=doc**Researcher Response**

No comment.

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

Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.

To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

Answer:

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

Source:Special part of the Budget FY2023, narrative for the Ministry of Environment and Space, <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/0fa1742b28400fffb7695916e3922b8e9a010d0a13c7a74b0133305d43c6f00d>**Comment:**

Non-financial data on outcomes are presented in narratives to the special part(s) of the budget. Target value is provided for each sub-programme/measure(s) by providing the information with respect to the "kazalnik" (EN indicator), "merilo" (EN measure), "začetna vrednost" (EN start value), "leto" (EN year), "dosežena vrednost" (EN actual value) and its "ciljna vrednost" (EN target value). Information with respect to non-financial targets start at page 4 and are mostly provided in spreadsheet format. Short narratives are enclosed with most of the non-financial targets provided.

Peer Reviewer**Opinion:** Agree**Comments:** This answer by the researcher seems inconsistent with the previous one. However, I agree with score A. In my understanding, this question is about performance indicators and there are indeed provided, mostly in terms of output targets - i.e, not in terms of outcomes, as the researcher says (if they were outcome, than the answer to the previous question should also be A).**Government Reviewer****Opinion:** Agree**Comments:** See also: Draft Act Regulating the Implementation of the Budgets of the Republic of Slovenia for 2023 and 2024, https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran!/ut/p/z1/04_Sj9CPykssy0xPLMnMz0vMAfj08zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZGgS6GDn5BhsYGwQHG-pHEaPFAAdwNCBOPx4FufiNL8gNDQ11VFQEAAxcoa4!/dz/d5/L2dBISEvZ0FBIS9nQSEh/?uid=C1257A70003EE6A1C12588CD004D476C&db=kon_zak&mandat=IX&tip=doc

Researcher Response

Agree with A, and with the change the use of wording from outcomes to "performance targets" as this is clearer. The answer would therefore be as follows: Non-financial data on performance targets is presented in narratives to the special part(s) of the budget. Target value is provided for each sub-programme/measure(s) by providing the information with respect to the "kazalnik" (EN indicator), "merilo" (EN measure), "začetna vrednost" (EN start value), "leto" (EN year), "dosežena vrednost" (EN actual value) and its "ciljna vrednost" (EN target value). Information with respect to non-financial targets start at page 4 and are mostly provided in spreadsheet format. Short narratives are enclosed with most of the non-financial targets provided.

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?

GUIDELINES:

Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such as the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. (http://www.finance.gov.pk/budget/mtbf_2018_21.pdf and http://www.finance.gov.pk/survey_1718.html).

To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

Answer:

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

Source:

Special part of the Budget FY 2023, 2611 - Ministry of Labour, Family, Social Affairs and Equal Opportunities), narrative, <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/0ed52ef9377f6bf10d08deb442b83f455f0a22690be2fe1aa52e48d637fccc77>

Budget memorandum FY 2023-2024, <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/4af9abe1c28b5c2573ef8b4521e857a32b4c95fa8524e3d6098e22eca0d7ecb6>

Comment:

There is detailed information available with respect to estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.

While in the PBS a general narrative including a statement underlining the importance of social transfers in reducing the (relative) poverty, the documents providing narratives on social policy related matters and narratives to special parts of the state budget provide highly detailed information in this respect. These can be linked to amounts in the special part of the budget and plan of development programs via using relevant identification numbers.

Peer Reviewer**Opinion:** Agree

Comments: The application flagged that answers to Q 36 and Q 52 might be contradictory. In my understanding, they aren't. Q 36 asks about specific displays of expenditures for some specific areas and there are no such displays in addition to the budget itself. However, the explanation of this question says that "for countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program". The breaks by program are available in the special part of budget and explanation in the narrative of the Ministry of labour, family, social affairs and equal opportunities.

Government Reviewer**Opinion:** Agree**Researcher Response**

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)?

GUIDELINES:

Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set 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. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.

To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.

Answer:

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

Source:Public Finance Act, <http://pisrs.si/Pis.web/pregledPredpisa?id=ZAKO1227>Ordinance on the framework for the preparation of the general government budget for the 2022–2024 period, <http://www.pisrs.si/Pis.web/pregledPredpisa?id=ODLO2410>Rules of Procedure of the National Assembly, <http://pisrs.si/Pis.web/pregledPredpisa?id=POSL34>**Comment:**

The timetable is public. It is regulated by law (Public Finance Act) and other underlying legislation.

More information on the state budget adoption process and other relevant procedures pertaining to the state budget from the National assembly perspective may be found in the Rules of procedure of the National Assembly (see articles 155 to 168).

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.)

GUIDELINES:

Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short- and long-term interest rates; the rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

d. No, information related to the macroeconomic forecast is not presented.

Source:

Budget Memorandum FY2023 - 2024, <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/4af9abe1c28b5c2573ef8b4521e857a32b4c95fa8524e3d6098e22eca0d7ecb6>

Comment:

The PBS provides information with respect to (discussion of the economic outlook as well as estimates):

- nominal GDP level (BDP, v mio EUR, tekoče cene),
- inflation rate (Inflacija - indeks cen življenjskih potrebščin (povprečje leta),
- real GDP growth (BDP, realna rast v %).

The PBS provides a short discussion of the economic outlook with respect to interest rates, but does not provide estimates of interest rates (see pg. 13, within section "7. Politika upravljanja dolga državnega proračuna" (EN 7. Management of state budget debt policy)).

For estimates please see page 2, "Tabela 2: Ključni makroekonomski kazalniki, stopnje rasti v %" (EN Table 2: Key macroeconomic indicators, growth rates in %) and the accompanying narrative under "2. Makroekonomska izhodišča" (EN Macroeconomic background) on pgs. 2 to 4.

However, since the PBS was published late, answer "D" applies.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: I think this question is about what information is presented, not about when it becomes available in the PBS. Therefore I disagree with researcher's argument that the score should be D because the PBS is published late. But it is true that forecast of interest rate is not included hence score C.

Government Reviewer

Opinion: Agree

Researcher Response

Answer d) was chosen because, due to the timing of its publication, the PBS is not considered to be publicly available.

IBP Comment

Thank you very much to the peer reviewer for the comments. If the PBS had been published on time, this question would indeed score "C". As the researcher notes, by IBP methodology and international standards, since the content of the PBS was not available to the public in a timeframe during

which citizens could make use of it, score is maintained at "D". Please see Question PBS-2 for more details.

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.)

GUIDELINES:

Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- *a discussion of expenditure policies and priorities; and*
- *an estimate of total expenditures.*

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's expenditure policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's expenditure policies and priorities is presented.

Answer:

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

Source:

Budget Memorandum FY2023 - 2024, <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/4af9abe1c28b5c2573ef8b4521e857a32b4c95fa8524e3d6098e22eca0d7ecb6>

Comment:

An estimate of total expenditures in numerical values cannot be found, but a narrative can be found on pgs 7-10, section "4. Programska struktura odhodkov državne proračuna" (EN 4. Structure of the expenditures of state budget by program).

Even though narratives provide some relevant information, these cannot be regarded as providing core information/core elements (i.e. they do not include an comprehensive discussion of expenditure policies and priorities).

However, since the PBS was published late, answer "D" applies.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: I agree with the researcher's explanation, but I think score C is the correct one - i.e. some information is there but a lot is lacking.

Government Reviewer

Opinion: Agree

Researcher Response

Answer d) was chosen because, due to the timing of its publication, the PBS is not considered to be publicly available.

IBP Comment

Thank you very much to the peer reviewer for the comments. If the PBS had been published on time, this question would indeed score "C". As the researcher notes, by IBP methodology and international standards, since the content of the PBS was not available to the public in a timeframe during which citizens could make use of it, score is maintained at "D". Please see Question PBS-2 for more details.

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.)

GUIDELINES:

Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of revenue policies and priorities; and
- an estimate of total revenue.

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's revenue policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.

Answer:

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

Source:

Budget Memorandum FY2023 - 2024, <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/4af9abe1c28b5c2573ef8b4521e857a32b4c95fa8524e3d6098e22eca0d7ecb6>

Comment:

There is no estimate of total revenues, but a narrative can be found on pages 4-7, section "3. Prihodki državnega proračuna" (EN 3. State budget revenues). Even though narratives provide some relevant information, they cannot be regarded as providing core information/core elements (i.e. they do not provide a comprehensive discussion of revenues policies and priorities).

However, since the PBS was published late, answer "D" applies.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: I agree with the researcher's explanation, but I think score C is the correct one - i.e. some information is there but a lot is lacking.

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: Suggested Answer: b. Yes, the core information is presented for the government's revenue policies and priorities. Comments: We believe that the presented narrative provides core elements of revenue policies.

Researcher Response

I would agree to change to c, but not to b. The priorities are not described in detail (for example, it states that the focus will be on the projects financed by the Recovery and Resilience Fund, but it does not provide more detail than that) and the narratives are extremely short and not developed beyond what is expected or envisaged.

IBP Comment

Thank you very much to the peer reviewer, government reviewer and the researcher for the comments. By IBP methodology and international

standards, since the content of the PBS was not available to the public in a timeframe during which citizens could make use of it, score is maintained at "D". Please see Question PBS-2 for more details.

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?

GUIDELINES:

Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:

- the amount of net new borrowing needed in the upcoming budget year;*
- the central government's total debt burden at the end of the upcoming budget year; and*
- the interest payments on the outstanding debt for the upcoming budget year.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.

Answer:

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

Source:

Budget Memorandum FY2023 - 2024, <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/4af9abe1c28b5c2573ef8b4521e857a32b4c95fa8524e3d6098e22eca0d7ecb6>

Comment:

The chart on p. 16 presents the debt in nominal terms and as share of GDP for 2015-2024. The chart on p. 15 presents interest payment on debt in nominal terms and as share in GDP for 2008-2024. So all three estimates are there - borrowing, debt and interest payment. There is no estimate on the amount of borrowing provided.

However, since the PBS was published late, answer "D" applies.

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)?

GUIDELINES:

Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.

To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.

Answer:

b. No, multi-year expenditure estimates are not presented.

Source:

Budget Memorandum FY2023 - 2024, <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/4af9abe1c28b5c2573ef8b4521e857a32b4c95fa8524e3d6098e22eca0d7ecb6>

Comment:

Multi-year expenditure estimates are not presented.

Also, since the PBS was published late, answer "B" applies.

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)?

GUIDELINES:

Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of the three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications.

Answer:

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

Source:

See Amendments to State Budget for year 2023 (DP2023-A), <https://www.uradni-list.si/glasilo-uradni-list-rs/vsebina/2022-01-3734?sop=2022-01-3734>

Comment:

The Enacted budget provides all information with in accordance with the three classification (economic, functional and administrative).

The following present the relevant parts of the state budget:

- Priloga 1: Splošni del (EN Appendix 1: General part) => Economic classification,
- Priloga 2: Posebni del (EN Appendix 2: Special part) => Administrative and functional classifications,

- Priloga 3: Načrt razvojnih programov 2021-2024 (EN Appendix 3: Development Programs Plan 2023-2026) => Administrative and functional classifications.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Typo: Priloga 3: Načrt razvojnih programov 2023-2026 (EN Appendix 3: Development Programs Plan 2023-2026) => Administrative and functional classifications.

Researcher Response

Thank you and agree with the suggested correction of the typo as follows: Priloga 3: Načrt razvojnih programov 2023-2026 (EN Appendix 3: Development Programs Plan 2023-2026) => Administrative and functional classifications.

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

Answer:

Administrative classification

Economic classification

Functional classification

Source:

See Amendments to State Budget for year 2023 (DP2023-A), <https://www.uradni-list.si/glasilo-uradni-list-rs/vsebina/2022-01-3734?sop=2022-01-3734>

Comment:

The Enacted budget provides all information with in accordance with the three classification (economic, functional and administrative).

The following present the relevant parts of the state budget:

- Priloga 1: Splošni del (EN Appendix 1: General part) => Economic classification,

- Priloga 2: Posebni del (EN Appendix 2: Special part) => Administrative and functional classifications,

- Priloga 3: Načrt razvojnih programov 2021-2024 (EN Appendix 3: Development Programs Plan 2023-2026) => Administrative and functional classifications.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Typo: Priloga 3: Načrt razvojnih programov 2023-2026 (EN Appendix 3: Development Programs Plan 2023-2026) => Administrative and functional classifications.

Researcher Response

Agree with suggested changes due to a typo as follows: Priloga 3: Načrt razvojnih programov 2023-2026 (EN Appendix 3: Development Programs Plan 2023-2026) => Administrative and functional classifications.

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

GUIDELINES:

Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.

Answer:

a. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

Source:

Amendments to the State budget for FY2023 (DP2023-A), <https://www.uradni-list.si/glasilo-uradni-list-rs/vsebina/2022-01-3734?sop=2022-01-3734>

Amendments to the State budget for FY2023 - list of documents, <https://www.gov.si/zbirke/seznami/sprejeti-proracuni-republike-slovenije/spremembe-proracuna-republike-slovenije-za-letu-2023/>

Development Programs Plan for 2023-2026, https://www.gov.si/assets/ministrstva/MF/Proracun-direktorat/Drzavni-proracun/Sprejeti-proracun/Spremembe-2023/lzpsi/SSP2023_NRP.pdf

Comment:

Such information can be found in the Development Programs Plan for 2023-2026.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category"—that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Enacted Budget must present revenue estimates classified by category.

Answer:

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

Source:

General part of the Budget FY 2023 (amendments), https://www.gov.si/assets/ministrstva/MF/Proracun-direktorat/Drzavni-proracun/Sprejeti-proracun/Spremembe-2023/lzpsi/SSP2023_SPL.pdf

Comment:

The data in question is on pages 1 and 2 of the "Priloga 1: Splošni del" (EN Appendix 1: General part) to the EB.

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.

To answer "a," the Enacted Budget must present all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer "d" applies if individual sources of revenue are not presented.

Answer:

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

Source:

General part of the Budget FY 2023 (amendments), https://www.gov.si/assets/ministrstva/MF/Proracun-direktorat/Drzavni-proracun/Sprejeti-proracun/Spremembe-2023/lzpsi/SSP2023_SPL.pdf

Comment:

The data in question is on pages 1 and 2 of the "Priloga 1: Splošni del" (EN Appendix 1: General part) to the EB.

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?

GUIDELINES:

Question 63 asks about three key estimates related to 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;*
- the interest payments on the outstanding debt for the budget year.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.

Answer:

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

Source:

Amendments to the State budget for FY2023 (DP2023-A), <https://www.uradni-list.si/glasilo-uradni-list-rs/vsebina/2022-01-3734?sop=2022-01-3734>

Comment:

Data is provided within the general part of the budget FY 2023 (please click on "Priloga 1: Splošni del").

Please find the amount of net new borrowing required during the budget year on page 6, "Neto zadolževanje" (EN Net borrowing).

Please find the interest payments on the outstanding debt for the budget year on page 3, ledger accounts "403 Plačila domačih obresti" (EN payment of interest - domestic) and "404 plačila tujih obresti" (EN payment of interest - foreign).

The information on the total debt outstanding at the end of the budget year is not provided in the the EB.

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.)

GUIDELINES:

Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components 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.*

To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.

Answer:

c. The Citizens Budget provides information, but it excludes some core elements.

Source:

State budget for FY 2023 (graphics), <https://www.gov.si/assets/ministrstva/MF/Glavno-urednistvo/Novice/DOKUMENTI/Infografika-2023/Infografika-Drzavni-proracun-2023>

State budget for FY 2023 (text), <https://www.gov.si/assets/ministrstva/MF/Glavno-urednistvo/Novice/DOKUMENTI/Infografika-2023/Tekstovna-alternativa.docx>

Comment:

The graphics includes:

- the expenditure (page 1) and revenue totals (page 2),
- the main policy initiatives in the budget.

The graphics does not include contact information for follow-up by citizens, however it does include links to two website that contain detailed information with respect to the (adopted) budget on the bottom of page 2. Contacts are easily accessible via the landing page of one of the two websites listed in the graphics.

The information with respect to the macroeconomic forecast upon which the budget is based is not available in the graphics. However, a link to the budget documents is provided on the bottom of page 2.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.

To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.

Answer:

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

Source:

State budget for FY 2023 (graphics), <https://www.gov.si/assets/ministrstva/MF/Glavno-urednistvo/Novice/DOKUMENTI/Infografika-2023/Infografika-Drzavni-proracun-2023>

State budget for FY 2023 (text), <https://www.gov.si/assets/ministrstva/MF/Glavno-urednistvo/Novice/DOKUMENTI/Infografika-2023/Tekstovna-alternativa.docx>

Facebook publication that includes a link to the infographics: https://www.facebook.com/VladaRepublikeSlovenije/photos/pb.100064492278066.-2207520000/6314825628545622/?type=3&locale=sl_SI

Comment:

It is available on the government website (see above).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: It is also available in printed form as an enclosure to one of the main newspapers in Slovenia. Available on: <https://www.24ur.com/novice/slovenija/ste-se-ze-vpraskali-za-kaj-placujete-davke.html>

Researcher Response

Thank you for the link for which I agree that it presents data but I do not see from this website that this would be in physical form.

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

GUIDELINES:

Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.

To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

Answer:

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

Source:

N.A.

Comment:

N.A.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.

To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.

Answer:

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

Source:

State budget for FY 2023 (graphics), <https://www.gov.si/assets/ministrstva/MF/Glavno-urednistvo/Novice/DOKUMENTI/Infografika-2023/Infografika-Drzavni-proracun-2023>

State budget for FY 2023 (text), <https://www.gov.si/assets/ministrstva/MF/Glavno-urednistvo/Novice/DOKUMENTI/Infografika-2023/Tekstovna-alternativa.docx>

Revenues, expenditures and suficit of the budget of the Republic of Slovenia 2020, https://www.rs.si/fileadmin/user_upload/Datoteke/Plakati_ipro/PlakatIPro2020.pdf

<https://proracun.gov.si/Public/BudgetCurrent>

Comment:

Citizens version of the budget is published with respect to the:

- EB => graphics and text format,
- AR => graphics format.

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)?**GUIDELINES:**

Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

Answer:

c. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

Source:

Quarterly review of public finances trends (April 2022), <https://www.gov.si/assets/ministrstva/MF/ekonomska-in-fiskalna-poltika/Blagajne-JF/Javnofinancna-gibanja-prvo-cetrletje-2022.pdf>

Bi-annual review of public finances trends (July 2022), <https://www.gov.si/assets/ministrstva/MF/Glavno-urednistvo/Dokumenti/Cetrletni-pregled-javnofinancnih-gibanj-julij-2022.pdf>

Quarterly review of public finances trends (October 2022), <https://www.gov.si/assets/ministrstva/MF/ekonomska-in-fiskalna-poltika/Blagajne-JF/Cetrletni-pregled-javnofinancnih-gibanj-oktober-2022.pdf>

Real time state budget spending data online interactive platform, <https://proracun.gov.si/>

State budget 1992-2023, https://www.gov.si/assets/ministrstva/MF/ekonomska-in-fiskalna-poltika/Blagajne-JF/Drzavni_proracun_1992-2022.xlsx

Comment:

There is a number of IYRs (biannual, quarterly), that include data on expenditures, which provide data based on the economic classification. The reports are mostly available in pdf format. However, "Državni proračun 1992–2023", a document updated irregularly, is available in XLSX.

A real-time interactive online platform for citizens, providing data from the "APPrA" software, where data with respect to the state budget can be found, is also available. It is possible to see when the platform was last updated, but it would need to be confirmed by the government how often it is indeed updated.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Please note this additional information on <https://proracun.gov.si/> from the peer reviewer: The data on the portal are updated every day at 9.00 am. This can be seen on the opening page and also on the analytical pages which report the cut-off data for the data which is the previous day. I checked this a few days in a row so I think it is correct, and also possible, as there is a direct feed-in from the budget information system to the portal. The portal does include administrative classification (by ministries and other entities) and it does include projects, but the projects do not sum up to the entire programme classification. More importantly, as much as this portal contributes to transparency of budget execution, in my opinion it cannot be considered a IYR as there are no narrative explanations. So citizens and media can make their own analysis of data, ask for explanations etc but it is not self-standing IYR in itself. Additional note from IBP: We are not assessing this portal in Questions 68 and 69 as we can find no explicit reference to the platform in the In-Year Reports.

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:

Economic classification

Source:

Quarterly review of public finances trends (April 2022), <https://www.gov.si/assets/ministrstva/MF/ekonomska-in-fiskalna-poltika/Blagajne-JF/Javnofinancna-gibanja-prvo-cetrletje-2022.pdf>

Bi-annual review of public finances trends (July 2022), <https://www.gov.si/assets/ministrstva/MF/Glavno-urednistvo/Dokumenti/Cetrletni-pregled-javnofinancnih-gibanj-julij-2022.pdf>

Quarterly review of public finances trends (October 2022), <https://www.gov.si/assets/ministrstva/MF/ekonomska-in-fiskalna-poltika/Blagajne-JF/Cetrletni-pregled-javnofinancnih-gibanj-oktober-2022.pdf>

Real time state budget spending data online interactive platform, <https://proracun.gov.si/>

State budget 1992-2023, https://www.gov.si/assets/ministrstva/MF/ekonomska-in-fiskalna-poltika/Blagajne-JF/Drzavni_proracun_1992-2022.xlsx

Comment:

There is a number of IYRs (biannual, quarterly), that include data on expenditures, which provide data based on the economic classification.

Peer Reviewer

Opinion: Agree

Comments: As it was explained in a previous answer, the MYR include all three classification, but other IYR (monthly, quarterly) do not. So in my opinion the researcher's answer is correct, that is, only the economic classification is included in all IYR. On the platform with real budget date, see the explanation in the separate file.

Government Reviewer

Opinion: Agree

Researcher Response

Agree.

IBP Comment

See IBP comment in Question 68.

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

GUIDELINES:

Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.

Answer:

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

Source:

N.A.

Comment:

See answer to Question 68.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher Response

No response.

IBP Comment

See also IBP comment in Question 68.

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?

GUIDELINES:

Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast

expenditures (based on enacted levels) for the same period.

To answer "a," comparisons must be made for expenditures presented in the In-Year Reports

Answer:

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

Source:

Quarterly review of public finances trends (April 2022), <https://www.gov.si/assets/ministrstva/MF/ekonomska-in-fiskalna-poltika/Blagajne-JF/Javnofinancna-gibanja-prvo-cetrletje-2022.pdf>

Bi-annual review of public finances trends (July 2022), <https://www.gov.si/assets/ministrstva/MF/Glavno-urednistvo/Dokumenti/Cetrletni-pregled-javnofinancnih-gibanj-julij-2022.pdf>

Quarterly review of public finances trends (October 2022), <https://www.gov.si/assets/ministrstva/MF/ekonomska-in-fiskalna-poltika/Blagajne-JF/Cetrletni-pregled-javnofinancnih-gibanj-oktober-2022.pdf>

Real time state budget spending data online interactive platform, <https://proracun.gov.si/>

State budget 1992-2023, https://www.gov.si/assets/ministrstva/MF/ekonomska-in-fiskalna-poltika/Blagajne-JF/Drzavni_proracun_1992-2022.xlsx

Comment:

YTD comparisons with past year(s) are provided.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Questions 71 asks whether In-Year Reports present actual revenues by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," In-Year Reports must present revenue estimates classified by category.

Answer:

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

Source:

Quarterly review of public finances trends (April 2022), <https://www.gov.si/assets/ministrstva/MF/ekonomska-in-fiskalna-poltika/Blagajne-JF/Javnofinancna-gibanja-prvo-cetrletje-2022.pdf>

Bi-annual review of public finances trends (July 2022), <https://www.gov.si/assets/ministrstva/MF/Glavno-urednistvo/Dokumenti/Cetrletni-pregled-javnofinancnih-gibanj-julij-2022.pdf>

Quarterly review of public finances trends (October 2022), <https://www.gov.si/assets/ministrstva/MF/ekonomska-in-fiskalna-poltika/Blagajne-JF/Cetrletni-pregled-javnofinancnih-gibanj-oktober-2022.pdf>

Real time state budget spending data online interactive platform, <https://proracun.gov.si/>

State budget 1992-2023, https://www.gov.si/assets/ministrstva/MF/ekonomska-in-fiskalna-poltika/Blagajne-JF/Drzavni_proracun_1992-2022.xlsx

Comment:

See links either to spreadsheet data format (i.e. xlsx file) or in the pdf format.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: See also: Poročilo o izvrševanju proračuna Republike Slovenije za leto 2022 v obdobju januar–junij (PDF) (EN Budget report for the year 2022 for the period January–June), dated August 2022. Link: <https://www.gov.si/assets/ministrstva/MF/Proracun-direktorat/Drzavni-proracun/Izvrsevanje-proracuna/Polletna-porocila/Polletno-porocilo-2022.pdf> Priloga 1: POROČILO O REALIZACIJI PRORAČUNA REPUBLIKE SLOVENIJE ZA OBDOBJE JANUAR–JUNIJ 2022 (EN Appendix to the Mid-year Budget report for January–June 2022). Link: <https://imss.dz-rs.si/IMIS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/75fe6574525b1e66c5dd1707672656bcbc28b9024791d2abfd085b01c3fc7bf1>

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

GUIDELINES:

Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.

To answer “a,” In-Year Reports must present actual collections for all individual sources of revenue, and “other” or “miscellaneous” revenue must account for three percent or less of all revenue. To answer “b,” In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A “c” answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer “d” applies if individual sources of actual revenue are not presented.

Answer:

a. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

Source:

State budget 1992-2023, https://www.gov.si/assets/ministrstva/MF/ekonomska-in-fiskalna-poltika/Blagajne-JF/Drzavni-proracun_1992-2022.xlsx

Comment:

A highly detailed overview of budget revenues is provided on a monthly basis.

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?

GUIDELINES:

Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget’s forecast revenues (based on enacted levels) for the same period.

To answer “a,” comparisons must be made for revenues presented in the In-Year Reports.

Answer:

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

Source:

State budget 1992-2023, https://www.gov.si/assets/ministrstva/MF/ekonomska-in-fiskalna-poltika/Blagajne-JF/Drzavni_proracun_1992-2022.xlsx

Comment:

The link to file State budget 1992-2023 (xlsx) provides comparisons to past periods.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: See also: Poročilo o izvrševanju proračuna Republike Slovenije za leto 2022 v obdobju januar–junij (PDF) (EN Budget report for the year 2022 for the period January–June), dated August 2022. Link: <https://www.gov.si/assets/ministrstva/MF/Proracun-direktorat/Drzavni-proracun/Izvrsevanje-proracuna/Polletna-porocila/Polletno-porocilo-2022.pdf> The link to document includes also a comparison between the enacted budget and the actual (see e.g. Table 1 on page 4 or/and appendix 1 starting at page 50 of the PDF document. Priloga 1: POROČILO O REALIZACIJI PRORAČUNA REPUBLIKE SLOVENIJE ZA OBDOBJE JANUAR–JUNIJ 2022 (EN Appendix to the Mid-year Budget report for January–June 2022). Link: <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/75fe6574525b1e66c5dd1707672656bcbc28b9024791d2abfd085b01c3fc7bf1>

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?

GUIDELINES:

Question 74 asks about three key estimates related to borrowing and debt:

- *the amount of net new borrowing so far during the year;*
- *the central government's total debt burden at that point in the year; and*
- *the interest payments to-date on the outstanding debt.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.

Answer:

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

Source:

State budget 1992-2023, https://www.gov.si/assets/ministrstva/MF/ekonomska-in-fiskalna-poltika/Blagajne-JF/Drzavni_proracun_1992-2022.xlsx

Limited information available on debt in the quarterly reports, for example page 6: <https://www.gov.si/assets/ministrstva/MF/ekonomska-in->

fiskalna-politika/Blagajne-JF/Javnofinancna-gibanja-prvo-cetrletje-2022.pdf

Comment:

The amount of net new borrowing so far during the year may be found in the xlsx file.

The interest payments to-date on the outstanding debt may also be found in the xlsx file at the link provided:

- interest paid - domestic => line 1100 "403 Plačila domačih obresti"

- interest paid - foreign => line 1144 "404 Plačila tujih obresti"

The total debt burden at that point in the year is not provided.

There is some information on debt in the quarterly reports, but it does not look at total debt stock, only flows.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: See also: Poročilo o izvrševanju proračuna Republike Slovenije za leto 2022 v obdobju januar–junij (PDF) (EN Budget report for the year 2022 for the period January–June), dated August 2022. Link: <https://www.gov.si/assets/ministrstva/MF/Proracun-direktorat/Drzavni-proracun/lzvrsevanje-proracuna/Polletna-porocila/Polletno-porocilo-2022.pdf> and Priloga 1: POROČILO O REALIZACIJI PRORAČUNA REPUBLIKE SLOVENIJE ZA OBDOBJE JANUAR–JUNIJ 2022 (EN Appendix to the Mid-year Budget report for January–June 2022). Link: <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/75fe6574525b1e66c5dd1707672656bcbc28b9024791d2abfd085b01c3fc7bf1>

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.)

GUIDELINES:

Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.

Answer:

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

Source:

N.A.

Comment:

Such information is not provided.

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?

GUIDELINES:

Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year underway, and provides an explanation of the update.

Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.

To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.

Answer:

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

Source:

Mid-year Report 2022: <https://www.gov.si/assets/ministrstva/MF/Proracun-direktorat/Drzavni-proracun/Izvrsevanje-proracuna/Polletna-porocila/Polletno-porocilo-2022.pdf>

Comment:

Such information is not available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Mid-year Budget report for January–June 2022, <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/718da4c3858053f071970fb4c4a233b08ba96e792d57ff5d6eed88da07107adb> Appendix to the Mid-year Budget report for January-June 2022, <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/75fe6574525b1e66c5dd1707672656bcbc28b9024791d2abfd085b01c3fc7bf1>

Researcher Response

Agree.

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

GUIDELINES:

Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year underway, and provides an explanation of the

update. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.

Answer:

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

Source:

Mid-year Budget report for June-January 2022, <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/718da4c3858053f071970fb4c4a233b08ba96e792d57ff5d6eed88da07107adb>

Appendix to the Mid-year Budget report for June-January 2022, <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/75fe6574525b1e66c5dd1707672656bcbc28b9024791d2abfd085b01c3fc7bf1>

Comment:

The general part of the MYR, pg. 2 of the appendix, includes a table with the following information, enumerated by columns from left to right:

- (i) changes in the 2022 budget,
- (ii) valid budget 2022,
- (iii) actual budget January-June 2022,
- (iv) ratio between (iii) and (i) above,
- (v) ratio between (iii) and (ii) above, and
- (vi) estimated realization in 2022.

The special part, pg. 15 of the appendix, and the development programs plan, pg. 123 of the appendix, both follow the same outline as above.

As concerns the narrative, one example concerns Social Security Contributions, p. 7 of the report, which states as follows: "In the first half of 2022, social security contributions accounted for 44,9 million euros of income, which represents 50.6% of estimated income in the executed budget for 2022. In comparison to the same time period last year, this amount is higher by 4.8%. This rise is due to the higher salary basis."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Typo: Mid-year Budget report for January–June 2022 and Appendix to the Mid-year Budget report for January–June 2022.

Researcher Response

Agree with correction of the typo as follows: Mid-year Budget report for January–June 2022 and Appendix to the Mid-year Budget report for January–June 2022.

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

GUIDELINES:

Question 78 asks if expenditure estimates for the budget year underway in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose

is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

Answer:

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

Source:

Mid-year Budget report for June-January 2022, <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/718da4c3858053f071970fb4c4a233b08ba96e792d57ff5d6eed88da07107adb>

Appendix to the Mid-year Budget report for June-January 2022, <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/75fe6574525b1e66c5dd1707672656bcbc28b9024791d2abfd085b01c3fc7bf1>

Comment:

MYR documents are updated according to all classifications - economic, administrative and functional. See the following appendices:

- Appendix 1, General part (economic): pg. 1 of the appendix
- Appendix 2, Special part (administrative): pg. 15 of the appendix
- Appendix 7, Development Programs Plan (functional): pg. 123 of the appendix

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Typo: Mid-year Budget report for January–June 2022 and Appendix to the Mid-year Budget report for January–June 2022.

Researcher Response

Agree with the correction of the typo as follows: Mid-year Budget report for January–June 2022 and Appendix to the Mid-year Budget report for January–June 2022.

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:

Administrative classification

Economic classification

Functional classification

Source:

Mid-year Budget report for June-January 2022, <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/718da4c3858053f071970fb4c4a233b08ba96e792d57ff5d6eed88da07107adb>

Appendix to the Mid-year Budget report for June-January 2022, <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/75fe6574525b1e66c5dd1707672656bcbc28b9024791d2abfd085b01c3fc7bf1>

Comment:

MYR documents are updated according to all classifications - economic, administrative and functional. See the following appendices:

- Appendix 1, General part (economic): pg. 1 of the appendix
- Appendix 2, Special part (administrative): pg. 15 of the appendix
- Appendix 7, Development Programs Plan (functional): pg. 123 of the appendix

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Typo: Mid-year Budget report for January–June 2022 and Appendix to the Mid-year Budget report for January–June 2022.

Researcher Response

Agree with the correction of typo as follows: Mid-year Budget report for January–June 2022 and Appendix to the Mid-year Budget report for January–June 2022.

79. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway for individual programs?

GUIDELINES:

Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program for the budget year underway. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present expenditure estimates by program.

Source:

Mid-year Budget report for June-January 2022, <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/718da4c3858053f071970fb4c4a233b08ba96e792d57ff5d6eed88da07107adb>

Comment:

See narrative on page 47 of the provided document, where within section 12, Narrative to part III. of the Budget - Development Programs Plan, it is stipulates in the first paragraph that: "The mid year report on the implementation of the budget for projects and measures included in the Development Programs Plan 2022-2025, is part of the Report on the implementation of the budget of the Republic of Slovenia for the first six months of 2022 by policy i.e. according to the program classification. The report includes summarised data with respect to the resources allocated to the projects and measures that were planned and implemented in the first half of the 2022."

Therefore, only summarised data is provided by policy and not by each program within different policies separately.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Typo: Mid-year Budget report for January–June 2022.

Researcher Response

Agree with the correction of typo as follows: Mid-year Budget report for January–June 2022.

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

GUIDELINES:

Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year underway, and provides an explanation of the update. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.

Answer:

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

Source:

Mid-year Budget report for June-January 2022, <https://imss.dz-rs.si/IMIS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/718da4c3858053f071970fb4c4a233b08ba96e792d57ff5d6eed88da07107adb>

Appendix to the Mid-year Budget report for June-January 2022, <https://imss.dz-rs.si/IMIS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/75fe6574525b1e66c5dd1707672656bcbc28b9024791d2abfd085b01c3fc7bf1>

Comment:

The MYR for the period January to June 2022 includes updated revenues estimates (see Appendix 1 in the Appendix for the general part, pg. 1 to 5). Column 6 is relevant for reviewing this information i.e. estimation 2022.

The narrative for the revenues can be found in the report itself (pg. 4 to 13).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Typo: Mid-year Budget report for January–June 2022 and Appendix to the Mid-year Budget report for January–June 2022.

Researcher Response

Agree with the correction of typo as follows: Mid-year Budget report for January–June 2022 and Appendix to the Mid-year Budget report for January–June 2022.

81. Does the Mid-Year Review of the budget present updated revenue estimates for the budget year underway by category (such as tax and non-tax)?

GUIDELINES:

Question 81 asks whether revenue estimates for the budget year underway in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must present revenue estimates classified by category.

Answer:

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

Source:

Mid-year Budget report for June-January 2022, <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/718da4c3858053f071970fb4c4a233b08ba96e792d57ff5d6eed88da07107adb>

Appendix to the Mid-year Budget report for June-January 2022, <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/75fe6574525b1e66c5dd1707672656bcbc28b9024791d2abfd085b01c3fc7bf1>

Comment:

The MYR for the period January to June 2022 includes updated revenues estimates (see Appendix 1 in the Appendix for the general part, pg. 1 to 5) by category, such as tax and non-tax. Column 6 is relevant for reviewing this information i.e. estimation 2022.

The narrative for the revenues can be found in the report itself (pg. 4 to 13) and also includes information by category, such as tax (pg. 5) and non-tax (pg. 10).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Typo: Mid-year Budget report for January–June 2022 and Appendix to the Mid-year Budget report for January–June 2022.

Researcher Response

Agree with the correction of typo.

82. Does the Mid-Year Review of the budget present updated individual sources of revenue for the budget year underway?

GUIDELINES:

Question 82 asks whether revenue estimates for individual sources of revenue for the budget year underway are presented in the Mid-Year Review. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer “a,” the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and “other” or “miscellaneous” revenue must account for three percent or less of all revenue. To answer “b,” the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A “c” answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer “d” applies if individual sources of revenue are not presented in the Mid-Year Review.

Answer:

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

Source:

Mid-year Budget report for June-January 2022, <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/718da4c3858053f071970fb4c4a233b08ba96e792d57ff5d6eed88da07107adb>

Appendix to the Mid-year Budget report for June-January 2022, <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/75fe6574525b1e66c5dd1707672656bcbc28b9024791d2abfd085b01c3fc7bf1>

Comment:

The MYR for the period January to June 2022 includes updated revenues estimates (see Appendix 1 in the Appendix for the general part, pg. 1 to 5). Column 6 is relevant for reviewing this information i.e. estimation 2022.

The narrative for the revenues can be found in the report itself (pg. 4 to 13).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Typo: Mid-year Budget report for January–June 2022 and Appendix to the Mid-year Budget report for January–June 2022.

Researcher Response

Agree with the correction of typo.

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?**GUIDELINES:**

Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year underway, and provides an explanation of the update.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- *The amount of net new borrowing required during the budget year;*
- *The central government's total debt burden at the end of the budget year; and*
- *The interest payments on the outstanding debt for the budget year.*

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.

Answer:

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

Source:

Mid-year Budget report for June-January 2022, <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/718da4c3858053f071970fb4c4a233b08ba96e792d57ff5d6eed88da07107adb>

Appendix to the Mid-year Budget report for June-January 2022, <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/75fe6574525b1e66c5dd1707672656bcbc28b9024791d2abfd085b01c3fc7bf1>

Comment:

Financial data can be found in the Appendix to the MYR (Appendix 1, general part, pg. 1), which provides information in format adopted difference/amended figures with respect to:

- domestic interest payable (ledger account 403, pg. 6),
- foreign interest payable (ledger account 404, pg. 7), P
- amount of net new borrowing required during the budget year (ledger account 50, pg. 12),
- amount of debt repayments during the budget year (ledger account 50, pg. 12).

A narrative with respect to interest and debt is provided on pg. 17 and 35 to 43 of the report. The following is relevant:

- pg. 17, section 2.2.3., a narrative with respect to interest payable is provided (i.e. domestic, foreign, structure by currency),
- pg. 35, section 4.1 on the amount of net borrowing,
- pg. 41, section 4.2 on debt repayments,
- pg. 42, section 4.3 on debt management
- pg. 38, table 6, maturity and interest rate is provided with respect to debt raised via treasury bills (see columns Maturity and Average interest rate at auctions),
- pg. 39, table 7, maturity is provided with respect to debt raised via bonds (see columns Maturity, Coupon, Sales price and Yield to maturity)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Typo: Mid-year Budget report for January–June 2022 and Appendix to the Mid-year Budget report for January–June 2022.

Researcher Response

Agree with the correction of typo.

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?

GUIDELINES:

Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report

Answer:

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

Source:

Documents related to the proposed Year-End Report for 2021, <https://www.gov.si/zbirke/seznami/zakljucni-racun-proracuna-republike-slovenije/zakljucni-racun-proracuna-republike-slovenije-za-letu-2021/>

General part of the proposed Year-End Report for 2021, https://www.gov.si/assets/ministrstva/MF/Proracun-direktorat/Drzavni-proracun/Zakljucni-racun/2021-ZR/Splosni-del/ZR2021-002-II_1_SPLOSNI-DEL-ZR-PRORACUNA.pdf

Narrative of the general part of the Year-End Report 2021, https://www.gov.si/assets/ministrstva/MF/Proracun-direktorat/Drzavni-proracun/Zakljucni-racun/2021-ZR/Obrazlozitev-splosni-del/ZR2021-012-III_1_2_OBRAZLOZITEV-SPLOSNEGA-DELA-ZR-skupaj.pdf

Comment:

Estimates of the differences between the enacted levels and the actual outcome are presented. Please see the general part of the proposed Year-End report 2021. Three columns include financial data, two include indexes:

- amendments to the budget 2021,
- valid budget 2021,
- actual budget 2021,
- Real SSP, and
- Real VP

For narrative discussions, see the narrative of the general part of the proposed Year-End budget 2021, which provide information with respect to differences identified. As example of such narrative, see a section on Excise Duties on alcohol and alcoholic beverages (pg. 14), where it is explained that the revenues from excise duties were lower than estimated due to the Covid 19-related measures.

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)?

GUIDELINES:

Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

Documents related to the Year-End Report 2021, <https://www.gov.si/zbirke/seznami/zakljucni-racun-proracuna-republike-slovenije/zakljucni-racun-proracuna-republike-slovenije-za-let-2021/>

General part of the Year-End Report 2021, https://www.gov.si/assets/ministrstva/MF/Proracun-direktorat/Drzavni-proracun/Zakljucni-racun/2021-ZR/Splosni-del/ZR2021-002-II_1_SPLOSNI-DEL-ZR-PRORACUNA.pdf

Special part of the Year-End Report 2021, https://www.gov.si/assets/ministrstva/MF/Proracun-direktorat/Drzavni-proracun/Zakljucni-racun/2021-ZR/Splosni-del/ZR2021-004-II_2_POSEBNI-DEL-ZR-PRORACUNA.pdf

Development Programs Plan part of the Year-End Report 2021, https://www.gov.si/assets/ministrstva/MF/Proracun-direktorat/Drzavni-proracun/Zakljucni-racun/2021-ZR/Splosni-del/ZR2021-006-II_3_NRP.pdf

Comment:

See the general part for economic classification, the special part for the administrative and functional classification, and the development programs plan for functional classification.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:

Administrative classification
Economic classification
Functional classification

Source:

Documents related to the Year-End Report 2021, <https://www.gov.si/zbirke/seznami/zakljucni-racuni-proracuna-republike-slovenije/zakljucni-racun-proracuna-republike-slovenije-za-let-2021/>

General part of the Year-End Report 2021, https://www.gov.si/assets/ministrstva/MF/Proracun-direktorat/Drzavni-proracun/Zakljucni-racun/2021-ZR/Splosni-del/ZR2021-002-IL_1_SPLOSNI-DEL-ZR-PRORACUNA.pdf

Special part of the Year-End Report 2021, https://www.gov.si/assets/ministrstva/MF/Proracun-direktorat/Drzavni-proracun/Zakljucni-racun/2021-ZR/Splosni-del/ZR2021-004-IL_2_POSEBNI-DEL-ZR-PRORACUNA.pdf

Development Programs Plan part of the Year-End Report 2021, https://www.gov.si/assets/ministrstva/MF/Proracun-direktorat/Drzavni-proracun/Zakljucni-racun/2021-ZR/Splosni-del/ZR2021-006-IL_3_NRP.pdf

Comment:

See the general part for economic classification, the special part for the administrative and functional classification, and the development programs plan for functional classification.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

***A note for francophone countries:** "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

Source:

Documents related to the Year-End Report 2021, <https://www.gov.si/zbirke/seznami/zakljucni-racuni-proracuna-republike-slovenije/zakljucni-racun-proracuna-republike-slovenije-za-let-2021/>

Development Programs Plan part of the Year-End Report 2021, https://www.gov.si/assets/ministrstva/MF/Proracun-direktorat/Drzavni-proracun/Zakljucni-racun/2021-ZR/Splosni-del/ZR2021-006-IL_3_NRP.pdf

Comment:

Relevant information with respect to expenditure estimates for individual programs may be found in the Development Programs Plan part of the Year-

End Budget 2021.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Development Programs Plan part of the Year-End Report 2021 refers to Development Programs Plan 2021–2024.

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?

GUIDELINES:

Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.

Answer:

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

Source:

General part of the Year-End Budget 2021, https://www.gov.si/assets/ministrstva/MF/Proracun-direktorat/Drzavni-proracun/Zakljucni-racun/2021-ZR/Splosni-del/ZR2021-002-II_1_SPLOSNI-DEL-ZR-PRORACUNA.pdf

Narrative to the General part of the Year-End Budget 2021, https://www.gov.si/assets/ministrstva/MF/Proracun-direktorat/Drzavni-proracun/Zakljucni-racun/2021-ZR/Obrazlozitev-splosni-del/ZR2021-012-III_1_2_OBRAZLOZITEV-SPLOSNEGA-DELA-ZR-skupaj.pdf

Comment:

Please find the information in question on pages 1-3 of the General part of the Year-End Budget 2021.

Narratives with respect to revenues are provided in the Narrative document, Section A (Revenues and Expenditures) and A1 (Budget Revenues), provided for on pages 4 to 25 of the Narrative.

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)?

GUIDELINES:

Question 88 asks whether revenue estimates in the Year-End Report are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Year-End Report must present revenue estimates classified by category.

Answer:

a. Yes, the Year-End Report presents revenue estimates by category.

Source:

General part of the Year-End Budget 2021, https://www.gov.si/assets/ministrstva/MF/Proracun-direktorat/Drzavni-proracun/Zakljucni-racun/2021-ZR/Splosni-del/ZR2021-002-II_1_SPLOSNI-DEL-ZR-PRORACUNA.pdf

Comment:

Please find the information in question on pages 1-3 of the General part of the Year-End Budget 2021 (i.e., tax revenues, non-tax revenues, capital income, donations received, transfer income, funds from the EU and other countries).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.

To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

Source:

General part of the Year-End Budget 2021, https://www.gov.si/assets/ministrstva/MF/Proracun-direktorat/Drzavni-proracun/Zakljucni-racun/2021-ZR/Splosni-del/ZR2021-002-II_1_SPLOSNI-DEL-ZR-PRORACUNA.pdf

Comment:

Please find the information in question on pages 1-3 of the General part of the Year-End Budget 2021.

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?

GUIDELINES:

Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- the amount of net new borrowing required during the budget year;
- the central government's total debt burden at the end of the budget year; and
- the interest payments on the outstanding debt for the budget year.

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

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

Source:

General part of the Year-End Report 2021, https://www.gov.si/assets/ministrstva/MF/Proracun-direktorat/Drzavni-proracun/Zakljucni-racun/2021-ZR/Splosni-del/ZR2021-002-IL_1_SPLOSNI-DEL-ZR-PRORACUNA.pdf

Comment:

Information is provided for:

- amount of net new borrowing required during the budget year (see pg.8, ledger account 50, net borrowing),
- whether the debt is domestic or external (see pg. 8, ledger accounts 550 and 551; please note that domestic/external division of debt is available only for repayments of debt),
- interest payments on the outstanding debt for the budget year (see pg. 4, ledger accounts 403 and 404).

Information that is not provided:

- central government's total debt burden at the end of the budget year,
- maturity profile of the debt,
- interest rates on the debt.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:

The amount of net new borrowing required during the budget year
The interest payments on outstanding debt for the budget year

Whether the debt is domestic or external

Source:

General part of the Year-End Report 2021, https://www.gov.si/assets/ministrstva/MF/Proracun-direktorat/Drzavni-proracun/Zakljucni-racun/2021-ZR/Splosni-del/ZR2021-002-II_1_SPLOSNI-DEL-ZR-PRORACUNA.pdf

Comment:

Information is provided for:

- amount of net new borrowing required during the budget year (see pg.8, ledger account 50, net borrowing),
- whether the debt is domestic or external (see pg. 8, ledger accounts 550 and 551; please note that domestic/external division of debt is available only for repayments of debt),
- interest payments on the outstanding debt for the budget year (see pg. 4, ledger accounts 403 and 404).

Information that is not provided:

- central government's total debt burden at the end of the budget year,
- maturity profile of the debt,
- interest rates on the debt.

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?

GUIDELINES:

Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.

To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. Answer "c" if 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, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

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

Source:

Expected macroeconomic estimates on which the budget of the Republic of Slovenia for the year 2021 was based and actual figures, <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/2982f88cbf884df10af572cd1960f6f9097ec393d32a1c6604033ffadab0afbc>

Comment:

The core information available meeting both criteria is available (i.e. assumption and actual provided):

- GDP at current prices,
- GDP real growth rate,
- inflation rate.

There is no information with respect to interest rates.

The additional information provided with respect to macroeconomic indicators (i.e. assumption and actual provided):

- GDP nominal growth %,
- employment and unemployment,
- salaries growth (public sector, private sector),
- productivity per employee real growth,
- import/export growth,
- consumption public/private/domestic growth,
- investment,
- etc.

A short narrative is also provided with respect to some of the macroeconomic indicator assumptions/actuals.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: The researcher chose score B because not all core information is included. But I think this question is not about whether or not all core information is included (there was another question on this). In my understanding this question asks whether the original information on which the budget was based (regardless of including all core elements) is updated or not. It is updated (the table of original macroeconomic assumptions is reproduced and the actual outcomes are added). There is also a (short) narrative explanation. So the score should be A.

Government Reviewer

Opinion: Agree

Researcher Response

Agree with the Peer Reviewer.

IBP Comment

Thank you very much to the peer reviewer and researcher for the comments. In this question, an "A" response is assessed against all key elements (six components). For consistency across countries, since there is no information with respect to interest rates in the YER, answer is revised from "A" to "B".

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:

Nominal GDP level
Inflation rate
Real GDP growth
Information beyond the core elements

Source:

Expected macroeconomic estimates on which the budget of the Republic of Slovenia for the year 2021 was based and actual figures,
<https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/2982f88cbf884df10af572cd1960f6f9097ec393d32a1c6604033ffadab0afbcb>

Comment:

The core information available meeting both criteria is available (i.e. assumption and actual provided):

- GDP at current prices,
- GDP real growth rate,
- inflation rate.

There is no information with respect to interest rates.

The additional information provided with respect to macroeconomic indicators (i.e. assumption and actual provided):

- GDP nominal growth %,

- employment and unemployment,
- salaries growth (public sector, private sector),
- productivity per employee real growth,
- import/export growth,
- consumption public/private/domestic growth,
- investment,
- etc.

A short narrative is also provided with respect to some of the macroeconomic indicator assumptions/actuals.

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?

GUIDELINES:

Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

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

Source:

Ministry of Labour, Family, Social Affairs and Equal Opportunities (year-end report 2021), <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/4e521f04a63777e03843cf7bf5a5d4f39b493103cadeafaa3bf799f51ca03>

Comment:

Estimates of differences are not provided.

However:

- data in spreadsheet format plan/actual is provided,
- a short narrative is provided (see example below).

Example of a sub-program that includes non-financial data on inputs is the sub-program 200304 -Protection of the rights of persons with mental health problems), performance indicator I001640 (i.e. number of qualified representatives). On pg. 189, it is explained that "expansion from 8 representatives to 18 in 2021 was planned. The expansion of the network was planned based on the needs, and training was provided in 2018 and exams held in 2019, which are prerequisites for appointment of new representatives. However, due to Covid-19, its consequences and lower amounts available at the time of the balancing of the 2021 budget, consequently, the planned expansion of the network of representatives of rights of persons with mental health issues did not take place."

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?

GUIDELINES:

Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).

Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

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

Source:

YER as proposed by the government (i.e. full list of documents pertaining to the YER 2021 sent to the National assembly), https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbrani/lut/p/z1/04_Sj9CPykyssy0xPLMnMz0vMAfjjo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZGgS6GDn5BhsYGwQHG-pHEaPFAAdwNCBOPx4FUfiNL8gNDQ11VFQEAAxcoa4!/dz/d5/L2dBISEvZ0FBIS9nQSEh/?uid=C1257A70003EE749C12588CD0034EE05&db=kon_akt&mandat=IX

and

<https://www.gov.si/zbirke/seznami/zakljucni-racun-proracuna-republike-slovenije/zakljucni-racun-proracuna-republike-slovenije-za-letu-2021/>

Ministry of Labour, Family, Social Affairs and Equal Opportunities (year-end report 2021), <https://imss.dz-rs.si/IMIS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/4e521f04a63777e03843cf7bf5a5d4f39b493103cadeafaa3bf799f951ca03>

Comment:

The differences can be calculated/identified easily, since:

- data in spreadsheet format plan/actual is provided (difference can be readily identified/calculated),
- a short narrative is provided.

An example of sub-program that includes non-financial outputs is 2611-11-0081 (Life-long learning) where performance is measured also based on the number of newsletters, studies and promotions (see pg. 19 of the Ministry document).

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?

GUIDELINES:

Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.

To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

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

Source:

20 - Social Security, <https://imss.dz-rs.si/IMIS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/9f90c1828826d95da7773dbd34e21043c3288295f34baefc67b73be826ad3853>

Comment:

Please see pg. 2 of the document for the financial data (estimated/actual and indexes providing the information with respect to difference are provided).

Please see pages 2-36, section on the Business Report, for the narratives .

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?

GUIDELINES:

Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented

Answer:

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

Source:

N.A.

Comment:

Such data is not provided.

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?

GUIDELINES:

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

Answer:

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

Source:

Report on cash management with respect to the unified treasury account, <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/40b7e0c5e303fd8a38385d194e425e5a2eefdeab1387a5e11e82dc2feb213ce0>

General part of the Year-End Report 2021, <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/2d6f8db87728217e992164a224f84a5deed79550857cf6fe682d16f88a92d63>

Narrative to the balance sheet, <https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/42b20bc90c941e3145a7d12399cabf98829994bb7361f3d0164dc620b32fedd2>

Comment:

Cash flow statement is available in the Report (pg. 15).

Operating statement is available in the general part of the Year-end Report 2021.

Balance sheet is available in the balance sheet document (pg. 3-5).

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?

GUIDELINES:

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<https://www.issai.org/pronouncements/issai-100-fundamental-principles-of-public-sector-auditing/>) for more detail.
- Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400

(<https://www.issai.org/pronouncements/issai-400-compliance-audit-principles/>) for more details.

- Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<https://www.issai.org/pronouncements/issai-300-performance-audit-principles/>) for more details.

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

Answer:

a. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

Source:

See SAI's Annual Report 2021, https://www.rs-rs.si/fileadmin/user_upload/Datoteke/Letna_porocila/Porocilo_o_delu_2021-Racunsko_sodisce_RS.pdf

Comment:

Please see pg.15 of the Annual report 2021 for key results.

The number of audit opinions expressed by type was as follows:

- 34 on the regularity of operations,
- 3 on the financial statements,
- 35 on the performance of operations.

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?

GUIDELINES:

Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.

The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.

Answer:

a. All expenditures within the SAI's mandate have been audited.

Source:

Proposed Year-end Report 2021, audit report, https://www.rs-rs.si/fileadmin/user_upload/Datoteke/Revizije/2022/Ipro21/IPro21_RevizijskoP_P.pdf

Comment:

In the audit report the SAI expresses an opinion on the general part of the draft year end report (pages 13-52) and an opinion on whether the state budget was correctly executed (pages 54-90). The conclusions are presented on pg. 90, and recommendations on pg. 95.

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?*GUIDELINES:*

Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.

The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if 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. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.

Answer:

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

Source:

Health Insurance Institute of Slovenia - SAI audits, <https://www.rs-rs.si/revizije-in-revidiranje/seznam-revidirancev/revidiranec/zavod-za-zdravstveno-zavarovanje-slovenije-960/>

Pension and disability institute of Slovenia - SAI audits, <https://www.rs-rs.si/revizije-in-revidiranje/seznam-revidirancev/revidiranec/zavod-za-pokojninsko-in-invalidsko-zavarovanje-slovenije-945/>

Comment:

Significantly more than two thirds of extra budgetary funds have been audited by SAI, since the two largest by far are the Pension and disability institute of Slovenia and the Health Insurance Institute of Slovenia. Both are subject to regular annual audit by SAI (i.e. audit of the financial statements and regularity of operations).

Annual and other audit reports with respect to the Pension and disability institute of Slovenia and the Health Insurance Institute of Slovenia are publicly available (see provided links).

Peer Reviewer

Opinion: Agree

Comments: Other extra-budgetary funds are also audited but not in a regular annual basis.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.

To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.

Answer:

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

Source:

Proposed Year-end Report 2021, audit report, https://www.rs-rs.si/fileadmin/user_upload/Datoteke/Revizije/2022/Ipro21/IPro21_RevizijskoP_P.pdf

Resume of the proposed Year-end Report 2021, audit report, https://www.rs-rs.si/fileadmin/user_upload/Datoteke/Revizije/2022/Ipro21/IPro21_povzetek.docx

Infographics of the proposed Year-end Report 2021, audit report, https://www.rs-rs.si/fileadmin/user_upload/Datoteke/Revizije/2022/Ipro21/IPRO_2021_infografika.pdf

Comment:

The executive summary is on pages 4-6 of the audit report. The executive summary is provided also separately (see resume). A graphical version with providing general information and audit report highlights is also provided (see infographics).

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?

GUIDELINES:

Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.

To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.

Answer:

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

Source:

Corrective measures proposed with respect to the audit of the year end report FY 2021, https://www.rs-rs.si/fileadmin/user_upload/Datoteke/Revizije/2022/Ipro-porev/IPro21_PorevizijskoP_P.pdf

Court of Audit Act, <https://www.rs-rs.si/en/about-the-court-of-audit/legal-basis/court-of-audit-act/>

Comment:

The executive is obliged by law to respond to the findings of the SAI by producing a response report (see Article 29 of the Court of Audit Act), i.e. a follow-up document produced by the executive on issues identified by SAI with respect to corrective measures undertaken.

SAI publishes its audit reports, however, response reports of the executive are not enclosed. Responses provided by the executive are usually not made public. Nevertheless, these can be obtained via a request for access to public information.

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?

GUIDELINES:

Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.

To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.

Answer:

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

Source:

Corrective measures proposed with respect to the audit of the year end report FY 2021, https://www.rs-rs.si/fileadmin/user_upload/Datoteke/Revizije/2022/lpro-porev/lPro21_PorevizjskoP_P.pdf

Audit Process Scheme, https://www.rs-rs.si/fileadmin/user_upload/Datoteke/Dokumenti_staticne_strani/Revizijski_proces/Audit_Process.pdf

Comment:

The post-audit report provides post-corrective measures concerning the proposal of the annual financial statement of the budget of the Republic of Slovenia for the year 2021. In the report, the following is provided:

- issues/irregularities that were identified in the audit report and action required,
- summary of the corrective measures undertaken,
- an opinion is expressed by the SAI on the adequacy of corrective measures.

For an overview of the general SAI audit process please see also the audit process scheme.

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?

GUIDELINES:

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance", and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:

- Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or
- Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>) and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:

a. 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.

Source:

Fiscal Rule Act: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO7056>

Fiscal council annual report for 2021 landing page: <https://www.fs-rs.si/porocilo-o-delovanju-fiskalnega-sveta-v-letu-2021/>

Fiscal council annual report for 2021 (direct link to the 2021 report): <https://www.fs-rs.si/wp-content/uploads/2022/05/Poro%C4%8Dilo-o-delovanju-FS-v-letu-2021.pdf>

Comment:

Fiscal Rule Act in paragraph 2 of article 1 stipulates, that it provides for an "...independent and autonomous institution." i.e. the Fiscal council of the Republic of Slovenia.

The latest available annual report of the Fiscal council and the underlying press release do not provide information of insufficient funding/resources.

However, for the year 2020 the president of the Fiscal council stated that in light of the requirements/obligations provided by law, all were fulfilled (SI: "Fiskalni svet ocenjuje, da je v letu 2020 v celoti opravil obveznosti, ki mu jih nalaga zakonodaja.").

In addition the 2021 annual report provides that the Fiscal council was fully staffed (5). Due to the Covid-19 pandemic, the budget of the Fiscal Council was cut by approximately 25 % (to 509.888,00 EUR), of which 99 % was spent (504.588,34 EUR).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.

To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

Answer:

a. Yes, the IFI publishes its own macroeconomic and fiscal forecasts.

Source:

Fiscal council (publications): <http://www.fs-rs.si/publications/>

Fiscal rule law: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO7056>

Examples of macroeconomic reports: <http://www.fs-rs.si/publikacije/javnofinancna-in-makroekonomska-gibanja/>

Example of a macroeconomic report (direct link): https://www.fs-rs.si/wp-content/uploads/2022/07/JMG_202202.pdf

Example of estimating the fiscal impact of a coalition contract: https://www.fs-rs.si/wp-content/uploads/2022/06/Ocena-koalicijske-pogodbe_junij2022.pdf

Estimated fiscal and macroeconomic impact of COVID 19 measures: http://www.fs-rs.si/wp-content/uploads/2020/05/DG02_Ucinki_sprejetih_ukrepov.pdf

Comment:

According to the Fiscal rule act the tasks of the Fiscal council are as follows (see article 7 of the aforesaid law):

- assess the sustainability and compliance of fiscal policy with fiscal rules on the basis of the draft Stability Program,
- prepare an assessment of compliance with fiscal rules on the basis of the draft state budget, the proposed amendments to the state budget or the supplementary state budget submitted to the National Assembly for adoption,
- monitor the current implementation of the state budget, municipal budgets, health and pension funds,
- prepare an assessment of the compliance of the executed budgets of the general government sector with fiscal rules,
- assesses the adequacy of the proposed changes to the framework and the proposed program of measures for the elimination of deviations from the medium-term target,
- etc.

Based on the above and the available resources (staff, funds) it can be concluded that the Fiscal council usually assesses documents produced by others (i.e. government), produces macroeconomic and fiscal reports (i.e. for past periods) and produces only a limited number of its own macroeconomic or fiscal forecasts (e.g. forecast associated with COVID 19 measures; assessing the fiscal impact of coalition contracts).

It is worth mentioning, that there is not much need for the fiscal council to produce own full-fledged macroeconomic forecasts as there are other independent institutions which do that (such as the The Institute of Macroeconomic Analysis and Development of the Republic of Slovenia), so it is enough for the fiscal council to be able to assess those forecasts.

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?

GUIDELINES:

Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.

To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.

Answer:

c. Yes, the IFI publishes its own costings of a limited number of new policy proposals.

Source:

Changes to the pension law: <http://www.fs-rs.si/position-of-the-fiscal-council-the-estimate-of-long-term-fiscal-effects-of-the-amendments-to-the-pension-legislation-indicates-an-additional-increase-in-the-cost-of-ageing-which-must-be-presented-by/>

COVID 19 measures: <http://www.fs-rs.si/opinion-of-the-fiscal-council-issued-at-the-adoption-of-measures-to-mitigate-the-consequences-of-the-covid-19-epidemic/>

Accordance of the national budget with the fiscal rules in the year 2020: <https://www.fs-rs.si/ocena-fiskalnega-sveta-skladnost-izvršenih-proracunov-sektorja-drzava-s-fiskalnimi-pravili-v-letu-2020/>

Example of a warning for the long term fiscal stability => opinion that measures which worsen the structural position of public finances should not be adopted within anti COVID 19 (legislative) packages: <http://www.fs-rs.si/fiskalni-svet-priporoca-da-se-v-protikoronski-zakonodaji-ne-sprejema-ukrepov-ki-slabsajo-strukturni-polozaj-javnih-financ/>

Comment:

The Fiscal Council provides comments only occasionally, in specific cases with major/long term impact such as:

- changes to the pension law,
- COVID 19 measures/packages.

In addition, it publishes various "warnings" with respect to potential impact of government/legislative initiatives and budget proposals on long term fiscal stability from time to time.

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?

GUIDELINES:

Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the

IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.

Answer:

a. Frequently (i.e., five times or more).

Source:

President of the Fiscal council at various committees of the National Assembly (2022 examples)

Committee of Finance sessions:

-[https://www.dz-](https://www.dz-rs.si/wps/portal/Home/seje/izbranaSejaDt!/ut/p/z1/04_Sj9CPykyssy0xPLMnMz0vMAfljo8zivSy9Hb283Q0N_L0NzA0CQ0xMQy28LA3c3U30w1EVuBsFmRoEuhg5-QYbGBsEBxvpRxGj3wAHcDQgTj8eBVH4jS_IDQ0NdVRUBAAe3pc5/dz/d5/L2dBISevZ0FBIS9nQSEh/?mandat=IX&seja=14%20001.%20Redna&uid=50F160F2CF5C3A06C1258863002992BA)

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[rs.si/wps/portal/Home/seje/izbranaSejaDt!/ut/p/z1/04_Sj9CPykyssy0xPLMnMz0vMAfljo8zivSy9Hb283Q0N_L0NzA0CQ0xMQy28LA3c3U30w1EVuBsFmRoEuhg5-QYbGBsEBxvpRxGj3wAHcDQgTj8eBVH4jS_IDQ0NdVRUBAAe3pc5/dz/d5/L2dBISevZ0FBIS9nQSEh/?mandat=IX&seja=14%20004.%20Redna&uid=FCBF692DA3BF635BC12588D2003B3748](https://www.dz-rs.si/wps/portal/Home/seje/izbranaSejaDt!/ut/p/z1/04_Sj9CPykyssy0xPLMnMz0vMAfljo8zivSy9Hb283Q0N_L0NzA0CQ0xMQy28LA3c3U30w1EVuBsFmRoEuhg5-QYbGBsEBxvpRxGj3wAHcDQgTj8eBVH4jS_IDQ0NdVRUBAAe3pc5/dz/d5/L2dBISevZ0FBIS9nQSEh/?mandat=IX&seja=14%20004.%20Redna&uid=FCBF692DA3BF635BC12588D2003B3748)

-[https://www.dz-](https://www.dz-rs.si/wps/portal/Home/seje/izbranaSejaDt!/ut/p/z1/04_Sj9CPykyssy0xPLMnMz0vMAfljo8zivSy9Hb283Q0N_L0NzA0CQ0xMQy28LA3c3U30w1EVuBsFmRoEuhg5-QYbGBsEBxvpRxGj3wAHcDQgTj8eBVH4jS_IDQ0NdVRUBAAe3pc5/dz/d5/L2dBISevZ0FBIS9nQSEh/?mandat=IX&seja=14%20007.%20Nujna&uid=6AA0973F18BE5D22C12588F6003DB3F0)

[rs.si/wps/portal/Home/seje/izbranaSejaDt!/ut/p/z1/04_Sj9CPykyssy0xPLMnMz0vMAfljo8zivSy9Hb283Q0N_L0NzA0CQ0xMQy28LA3c3U30w1EVuBsFmRoEuhg5-QYbGBsEBxvpRxGj3wAHcDQgTj8eBVH4jS_IDQ0NdVRUBAAe3pc5/dz/d5/L2dBISevZ0FBIS9nQSEh/?mandat=IX&seja=14%20007.%20Nujna&uid=6AA0973F18BE5D22C12588F6003DB3F0](https://www.dz-rs.si/wps/portal/Home/seje/izbranaSejaDt!/ut/p/z1/04_Sj9CPykyssy0xPLMnMz0vMAfljo8zivSy9Hb283Q0N_L0NzA0CQ0xMQy28LA3c3U30w1EVuBsFmRoEuhg5-QYbGBsEBxvpRxGj3wAHcDQgTj8eBVH4jS_IDQ0NdVRUBAAe3pc5/dz/d5/L2dBISevZ0FBIS9nQSEh/?mandat=IX&seja=14%20007.%20Nujna&uid=6AA0973F18BE5D22C12588F6003DB3F0)

-[https://www.dz-](https://www.dz-rs.si/wps/portal/Home/seje/izbranaSejaDt!/ut/p/z1/04_Sj9CPykyssy0xPLMnMz0vMAfljo8zivSy9Hb283Q0N_L0NzA0CQ0xMQy28LA3c3U30w1EVuBsFmRoEuhg5-QYbGBsEBxvpRxGj3wAHcDQgTj8eBVH4jS_IDQ0NdVRUBAAe3pc5/dz/d5/L2dBISevZ0FBIS9nQSEh/?mandat=IX&seja=14%20008.%20Nujna&uid=183EF3954F3D2A10C12588F6003EA5F1)

[rs.si/wps/portal/Home/seje/izbranaSejaDt!/ut/p/z1/04_Sj9CPykyssy0xPLMnMz0vMAfljo8zivSy9Hb283Q0N_L0NzA0CQ0xMQy28LA3c3U30w1EVuBsFmRoEuhg5-QYbGBsEBxvpRxGj3wAHcDQgTj8eBVH4jS_IDQ0NdVRUBAAe3pc5/dz/d5/L2dBISevZ0FBIS9nQSEh/?mandat=IX&seja=14%20008.%20Nujna&uid=183EF3954F3D2A10C12588F6003EA5F1](https://www.dz-rs.si/wps/portal/Home/seje/izbranaSejaDt!/ut/p/z1/04_Sj9CPykyssy0xPLMnMz0vMAfljo8zivSy9Hb283Q0N_L0NzA0CQ0xMQy28LA3c3U30w1EVuBsFmRoEuhg5-QYbGBsEBxvpRxGj3wAHcDQgTj8eBVH4jS_IDQ0NdVRUBAAe3pc5/dz/d5/L2dBISevZ0FBIS9nQSEh/?mandat=IX&seja=14%20008.%20Nujna&uid=183EF3954F3D2A10C12588F6003EA5F1)

Public Finances Control Committee:

[https://www.dz-](https://www.dz-rs.si/wps/portal/Home/seje/izbranaSejaDt!/ut/p/z1/04_Sj9CPykyssy0xPLMnMz0vMAfljo8zivSy9Hb283Q0N_L0NzA0CQ0xMQy28LA3c3U30w1EVuBsFmRoEuhg5-QYbGBsEBxvpRxGj3wAHcDQgTj8eBVH4jS_IDQ0NdVRUBAAe3pc5/dz/d5/L2dBISevZ0FBIS9nQSEh/?mandat=IX&seja=15%20001.%20Nujna&uid=B7C3F779F929DA3AC125885C002DAF3F)

[rs.si/wps/portal/Home/seje/izbranaSejaDt!/ut/p/z1/04_Sj9CPykyssy0xPLMnMz0vMAfljo8zivSy9Hb283Q0N_L0NzA0CQ0xMQy28LA3c3U30w1EVuBsFmRoEuhg5-QYbGBsEBxvpRxGj3wAHcDQgTj8eBVH4jS_IDQ0NdVRUBAAe3pc5/dz/d5/L2dBISevZ0FBIS9nQSEh/?mandat=IX&seja=15%20001.%20Nujna&uid=B7C3F779F929DA3AC125885C002DAF3F](https://www.dz-rs.si/wps/portal/Home/seje/izbranaSejaDt!/ut/p/z1/04_Sj9CPykyssy0xPLMnMz0vMAfljo8zivSy9Hb283Q0N_L0NzA0CQ0xMQy28LA3c3U30w1EVuBsFmRoEuhg5-QYbGBsEBxvpRxGj3wAHcDQgTj8eBVH4jS_IDQ0NdVRUBAAe3pc5/dz/d5/L2dBISevZ0FBIS9nQSEh/?mandat=IX&seja=15%20001.%20Nujna&uid=B7C3F779F929DA3AC125885C002DAF3F)

Comment:

Please note that the Fiscal council interacts with the National Assembly:

- in written form (i.e. written statements sent to the relevant committees) as provided by the Fiscal Rule Act, and
- in person, usually by presenting the submitted documents at the National Assembly committee sessions or discusses on various topics relevant to the fiscal/macroeconomic stability and impact.

- Committee of Finance session held on the 8th of July 2022, presenting the Fiscal Council Report for 2021
- Committee of Finance session held on the 8th of September, The proposed bill on the Fiscal Rule change
- Committee of Finance session held on the 24th of September with respect to the rebalancing of the 2022-24 budget
- Committee of Finance session held on the 21st of October with respect to the rebalancing of the 2022-24 budget
- Committee of Finance session held on the 18th of November with respect to the rebalancing of the 2024 budget
- Committee of Finance session held on the 19th of November with respect to the rebalancing of the 2023 budget

-Public Finances Control Committee session held on the 16th of June with respect to the public finances situation in Slovenia and the Fiscal Council warnings

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?

GUIDELINES:

Question 107 asks whether the legislature debated budget policies prior to the tabling of the Executive's Budget Proposal for the most recent budget year before the research cut-off date. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)

A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.

To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.

Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.

Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).

Answer:

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

Source:

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

Latest Executive's Budget Proposal: https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran!/ut/p/z1/04_Sj9CPykyssy0xPLMnMz0vMAfIjo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZGgS6GDn5BhsYGwQHg-pHEaPfaAdwNCBOPx4FUfiNL8gNDQ11VFQEAAxcoa4!/dz/d5/L2dBISEvZ0FBIS9nQSEh/?uid=C1257A70003EE749C12588CD0058D679&db=kon_akt&mandat=IX&tip=doc

Comment:

The Executive's budget proposal is prepared by the Ministry of finance in cooperation with other ministries and approved by the government without consulting the legislature.

According to article 155. of the Rules of Procedure of the National Assembly, the Executive's budget proposal is submitted to the National Assembly with the pre budget statement and other relevant documents.

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?

GUIDELINES:

Question 108 examines how far in advance of the start of the most recent budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>)).

For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.

To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

Answer:

a. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

Source:

Public Finances Act: <http://pisrs.si/Pis.web/pregledPredpisa?id=ZAKO1227>

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

Comment:

Article 28 of the Public Finance Act stipulates, that the Government should submit the Executive's Budget Proposal to the National Assembly not later than by the 1st of October for the following year.

Please see articles 155 and 156 of the Rules of Procedure of the National Assembly, which also state the relevant deadline (i.e. by 1st October for the following year) and contents (i.e. includes the Executive's Budget Proposal).

So far I am not aware that the Government would ever miss the 1st October deadline.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.

In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.

To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.

Answer:

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

Source:

Public Finance Act: <http://pisrs.si/Pis.web/pregledPredpisa?id=ZAKO1227>

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

Budget of the Republic of Slovenia for 2023 (DP2023), adopted by the National Assembly in November 2021: <https://www.uradni-list.si/glasilo-uradni-list-rs/vsebina/2021-01-3712?sop=2021-01-3712>

Amendments to the Budget of the Republic of Slovenia for 2023, adopted by the National Assembly in November 2022: <https://www.uradni-list.si/glasilo-uradni-list-rs/vsebina/2022-01-3734?sop=2022-01-3734>

Comment:

The procedure and deadlines stipulated in articles 155. to 164. of the Rules of Procedure of the National Assembly, provide fairly high assurance that the Executive's Budget Proposal is approved by the National Assembly at least one month in advance of the start of the budget year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.

The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.

Answer:

b. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

Source:

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

Comment:

According to article 157 of the Rules of Procedure of the National Assembly the amendments can be submitted only with respect to the special part of the executive budget proposal (si: "posebni del").

Please note that there are limitations with respect to who, when, how can submit amendments and with respect to what they can be submitted (see sections a&b of the Rules of Procedure of the National Assembly => articles 155-166).

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?

GUIDELINES:

Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").

If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.

Answer:

b. Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.

Source:

National Assembly website (2023 budget session):

[https://www.dz-](https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran/lut/p/z1/04_Sj9CPykyssy0xPLMnMz0vMAfjjo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZGgS6GDn5BhsYGwQHG-pHEaPFAAdwNCBOPx4FUfiNL8gNDQ11VFQEAAxcoa4!/dz/d5/L2dBISevZ0FBIS9nQSEh/?uid=C1257A70003EE749C12588D10023D6C5&db=kon_akt&mandat=IX)

[rs.si/wps/portal/Home/zakonodaja/izbran/lut/p/z1/04_Sj9CPykyssy0xPLMnMz0vMAfjjo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZGgS6GDn5BhsYGwQHG-pHEaPFAAdwNCBOPx4FUfiNL8gNDQ11VFQEAAxcoa4!/dz/d5/L2dBISevZ0FBIS9nQSEh/?uid=C1257A70003EE749C12588D10023D6C5&db=kon_akt&mandat=IX](https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran/lut/p/z1/04_Sj9CPykyssy0xPLMnMz0vMAfjjo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZGgS6GDn5BhsYGwQHG-pHEaPFAAdwNCBOPx4FUfiNL8gNDQ11VFQEAAxcoa4!/dz/d5/L2dBISevZ0FBIS9nQSEh/?uid=C1257A70003EE749C12588D10023D6C5&db=kon_akt&mandat=IX)

Report of the committee of finance with respect to 2023 budget proposal: [https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?](https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/16c56f2e9e57cf1f55782cd9d1812d2eae6ef9dac15c2d7e80e2603574018302)

[OpenAgent&2&DZ-MSS-01/16c56f2e9e57cf1f55782cd9d1812d2eae6ef9dac15c2d7e80e2603574018302](https://imss.dz-rs.si/IMiS/ImisAdmin.nsf/ImisnetAgent?OpenAgent&2&DZ-MSS-01/16c56f2e9e57cf1f55782cd9d1812d2eae6ef9dac15c2d7e80e2603574018302)

Comment:

The amendments were proposed only by opposition parties/MPs only (NSi, SDS). The list of proposed amendments can be found by clicking on (see link in "source"):

- "OBRAVNAVA" => "vloženi amandmaji po predlagateljih" (with respect to the Executive's budget proposal), and

- "DOPOLNJEN PREDLOG" => "vloženi amandmaji po predlagateljih" (with respect to the amended Executive's budget proposal).

No amendments were adopted (please see last page of the two finance committee reports, where it is stated that "...ni podprl nobenega amandmaja." i.e. the committee did not adopt any of the proposed amendments).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.

Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.

Please specify in your comment the name of the committee and the number of days it had available to examine the budget. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.

Answer:

a. 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.

Source:

Executive's budget proposal for the year 2024: https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran/lut/p/z1/04_Sj9CPykssy0xPLMnMz0vMAfljo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZGgS6GDn5BhsYGwQHg-pHEaPfaAdwNCBOPx4FUfiNL8gNDQ11VFQEAAxcoa4!/dz/d5/L2dBISevZ0FBIS9nQSEh/?uid=C1257A70003EE749C12588D10023D6C5&db=kon_akt&mandat=IX

Reports (Finance committee):

<https://imss.dz-rs.si/IMiS/lmisAdmin.nsf/lmisnetAgent?OpenAgent&2&DZ-MSS-01/16c56f2e9e57cf1f55782cd9d1812d2eae6ef9dac15c2d7e80e2603574018302>

Comment:

Actual timeline pertaining to the Finance committee (please note that other committees also discussed the relevant parts of the draft budget proposal and later also its amended version):

- 30th of September => the draft budget proposal for the year 2024 is sent to the National Assembly
- 21st of October => Finance committee session with respect to the draft budget proposal for the year 2022
- 23rd of November => The National Assembly adopts the Budget proposal bill

The deadlines for the specialized committee to examine the proposal are not explicitly stated. From last year's time gap between the National Assembly receiving the draft and adopting the bill we can assume that they had at least one month to examine it.

Peer Reviewer

Opinion: Agree

Comments: I agree with the score, but there is a mistake in researcher's comment: the finance committee session was held on Nov 21 and not on Oct 21, so they indeed had more than a month to examine the proposal and meanwhile they had already received reports by sectoral committees .

Government Reviewer

Opinion: Agree

Researcher Response

I believe the Finance Committee session took place on October 21, 2022, please see here: <https://www.domovina.je/nakratko/proracun-2024-odbor-za-finance-zadovoljen-opozicija-ne>.

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?

GUIDELINES:

Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.

Please note that the examination of sectoral budgets by a specialized budget or finance committee is assessed in Question 112 and should not be considered for this question.

Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.

For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.

Answer:

b. 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.

Source:

Revised budget for the year 2023: https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran/!ut/p/z1/04_Sj9CPyKssy0xPLMnMz0vMAfljo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZGgS6GDn5BhsYGwQHg-pHEaPFAAdwNCBOPx4FUfiNL8gNDQ11VFQEAAxcoa4!/dz/d5/L2dBISevZ0FBIS9nQSEh/?uid=C1257A70003EE749C12588CD0058D679&db=kon_akt&mandat=IX&tip=doc

Executive's budget proposal for the year 2024: https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran/!ut/p/z1/04_Sj9CPyKssy0xPLMnMz0vMAfljo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZGgS6GDn5BhsYGwQHg-pHEaPFAAdwNCBOPx4FUfiNL8gNDQ11VFQEAAxcoa4!/dz/d5/L2dBISevZ0FBIS9nQSEh/?uid=C1257A70003EE749C12588D10023D6C5&db=kon_akt&mandat=IX

Comment:

You may find the list of committees that discussed the parts of annual budget within their competences via the above listed link by clicking "OBRAVNAVA" and subsequently by clicking on each of the links starting with "Mnenje ZDT", which lead to separate reports (i.e. report of the interested/relevant committees).

The budget proposal for the year 2024 was submitted to the National Assembly on 30th of September 2022. You may find the relevant dates pertaining to the committee reports published after holding their budget sessions below (i.e. 16 in total; except for Finance committee):

- 12.10.2022 [21 - Odbor za izobraževanje, znanost, šport in mladino]
- 12.10.2022 [18 - Odbor za obrambo]
- 13.10.2022 [11 - Odbor za gospodarstvo]
- 17.10.2022 [57 - Odbor za kulturo]
- 12.10.2022 [24 - Odbor za delo, družino, socialne zadeve in invalide]
- 14.10.2022 [32 - Odbor za zadeve Evropske unije]

- 12.10.2022 [20 - Odbor za zdravstvo]
- 11.10.2022 [54 - Odbor za notranje zadeve, javno upravo in lokalno samoupravo]
- 13.10.2022 [26 - Komisija za odnose s Slovenci v zamejstvu in po svetu]
- 19.10.2022 [16 - Odbor za zunanjo politiko]
- 19.10.2022 [15 - Komisija za nadzor javnih financ]
- 14.10.2022 [13 - Odbor za kmetijstvo, gozdarstvo in prehrano]
- 19.10.2022 [53 - Odbor za pravosodje]
- 13.10.2022 [12 - Odbor za infrastrukturo, okolje in prostor]

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.

Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

Answer:

b. 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.

Source:

Report (January to June 2022): <https://www.gov.si/assets/ministrstva/MF/Proracun-direktorat/Drzavni-proracun/Izvrsevanje-proracuna/Polletna-porocila/Polletno-porocilo-2022.pdf>

Public Finance Act: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO1227&d=16544-p=2>

Opinion of the Commission for commerce, trade, tourism and finance concerning the Report on the execution of the FY 2022 Budget in the period from January to June 2022: https://www.dz-rs.si/wps/portal/Home/zakonodaja/izbran/lut/p/z1/04_Sj9CPykyssy0xPLMnMz0vMAfIjo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsnMz1w9EUGAWZGgS6GDn5BhsYGwQHG-pHEaPFAAdwNCBOPx4FUfiNL8gNDQ11VFQEAAXcoa4!/dz/d5/L2dBISEvZ0FBIS9nQSEh/?uid=C1257A70003EE749C12588E50031DA60&db=kon_akt&mandat=IX

Comment:

According to article 63 of the Public Finance Act the Government should provide a mid-year report (January to June) to the National Assembly in

July, where the competent committee (i.e. the committee responsible for the supervision of public finance) subsequently discusses its contents.

The mandatory contents of the report as provided by article 63 of the Public Finance Act:

- realization of receipts, expenditures, surplus or deficit, borrowing and an estimate by the end of the year;
- information on new commitments in the budget, transfers of earmarked funds from the previous year's budget, payment of outstanding commitments from previous years, reallocation of funds, changes to direct users of the budget throughout the year, use of the budget reserve, details with respect to guarantees;
- explanation of the main/material deviations from the adopted budget; and
- proposal of (additional) measures to be introduced.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.

In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.

The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.

In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.

Answer:

a. 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.

Source:

Implementation of the Republic of Slovenia Budget for 2022 and 2023 Act: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO8461>

Comment:

During the execution of the adopted budget the legislation allows for some "fine tuning" throughout the year that does not require an (additional) approval by the legislature. However, the law provides that in case of material changes a supplement budget has to be submitted to the National Assembly. Such supplementary budget was adopted in 2020 due to a devastating impact on public finance due to the COVID 19 pandemic, which severely impacted budget revenues and expenditures.

The Implementation of the Republic of Slovenia Budget for 2022 and 2023 Act (adopted by the National Assembly) provides specific guidance/limitations with respect to shifting funds (extent, type, level etc.). Such provisions can be found in articles 23 to 28 in the section "3.3

Prerazporejanje pravic porabe" (reallocation of spending rights) of the aforesaid law.

Please find below an example of reallocation of spending rights that are within the authority of the Government (paragraph 1 of article 28 of the Implementation of the Republic of Slovenia Budget for 2022 and 2023 Act):

- sub-programmes within a main programme => up to +/-20 per cent of the sub-programme in the adopted budget;
- main programmes => up to +/- 10% percent of the main program in the adopted budget;
- policies => up to +/- 5 % percent of the policy in the adopted budget

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?

GUIDELINES:

Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.

Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

Answer:

a 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.

Source:

Public Finance Act: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO1227&d-16544-p=2>

Comment:

The Government cannot increase expenditures (i.e. exceed the spending framework limits) adopted by the National Assembly. See Article 38. However, it can submit a revised draft budget proposal to the National Assembly for adoption.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

117. Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls

(that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

GUIDELINES:

Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.

Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.

Answer:

a. The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.

Source:

Public Finance Act: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO1227&d-16544-p=2>

Zakon o izvrševanju proračunov Republike Slovenije za leti 2022 in 2023 (ZIPRS2223): <http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO8461>

Fiscal Balance Act: <http://pisrs.si/Pis.web/pregledPredpisa?id=ZAKO6388>

Comment:

The Government cannot arbitrarily reduce spending below the levels adopted by the National Assembly (i.e. the adopted budget and a plethora of laws governing the spending). In case the Government would try to bypass the National Assembly, a political crisis would be inherently triggered.

Article 40 of the Public Finance Act provides measures/safeguards that allow the Government to react when revenues decline or/and expenditures spin out of control. In case of budgetary issues that exceed the reallocation of funds within limits granted to the Government by the valid Implementation of the Republic of Slovenia Budget Act, the Government should submit a draft rebalanced budget to the National Assembly for adoption.

An example of a material reduction of expenditures was the Fiscal Balance Act proposed by the Government and adopted by the National Assembly in 2012 as a response to the (global) recession that was triggered by the 2007/2008 financial markets meltdown.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)

To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a

report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)

Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.

Answer:

c. Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.

Source:

Public Finance Act: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=ZAKO1227&d-16544-p=2>

Commission for Public Finance Control: https://www.dz-rs.si/wps/portal/Home/pos/dt/izbranDT!/ut/p/z1/jY9NC4JAFEV_iwu3vqemfexGikkrSjFtNqExjYI6MlpCv76wVVDS293LORceUEiA1um94GlXIDotX_IE7bOzC6y17-rohvoKD9PjMSCurePegngAvLIPvAEwAgsPS8PZhmjixEGg_j448if_ghAx-c9oLwU2ftVUmfmjAOV7Mokk9pNvuq865p2oaKkfd9rXAheMu0iKhW_Kblo00g-SWiqKEoeGxYTRXkc991ZmA!!/dz/d5/L2dBISevZ0FBIS9nQSEh/?idSubjekt=DT015

2nd session of the Commission for Public Finance Control (9.11. 2022): https://www.dz-rs.si/wps/portal/Home/seje/evidenca!/ut/p/z1/04_Sj9CPykssy0xPLMnMz0vMAfIjo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsPE31w9EUGAWZGgS6GDn5BhsYGwQHGIHEaPfaAdwNCBOPx4FUfiNL8gNDQ11VFQEAF8pdGQ!/dz/d5/L2dBISevZ0FBIS9nQSEh/?mandat=IX&type=pmagdt&uid=74880081F02D1201C12588F50039A5E1

Transcript of the session: https://www.dz-rs.si/wps/portal/Home/seje/evidenca!/ut/p/z1/04_Sj9CPykssy0xPLMnMz0vMAfIjo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsPE31w9EUGAWZGgS6GDn5BhsYGwQHGIHEaPfaAdwNCBOPx4FUfiNL8gNDQ11VFQEAF8pdGQ!/dz/d5/L2dBISevZ0FBIS9nQSEh/?mandat=IX&type=pmagdt&uid=74880081F02D1201C12588F50039A5E1

https://www.dz-rs.si/wps/portal/Home/seje/evidenca!/ut/p/z1/04_Sj9CPykssy0xPLMnMz0vMAfIjo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsPE31w9EUGAWZGgS6GDn5BhsYGwQHGIHEaPfaAdwNCBOPx4FUfiNL8gNDQ11VFQEAF8pdGQ!/dz/d5/L2dBISevZ0FBIS9nQSEh/?mandat=IX&type=pmagdt&uid=74880081F02D1201C12588F50039A5E1

Audited report for the year 2021: https://www.rs-rs.si/fileadmin/user_upload/Datoteke/Revizije/2022/Ipro21/IPro21_RevizijskoP_P.pdf

Comment:

See also articles 96 to 99 of the Public Finance Act.

This is scored "C" because the Commission did not publish a report with findings and recommendations.

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?

GUIDELINES:

Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.

To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that

ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

Answer:

a. 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.

Source:

Constitution of the Republic of Slovenia: <http://pisrs.si/Pis.web/pregledPredpisa?id=USTA1>

Court of Audit Act: <http://pisrs.si/Pis.web/pregledPredpisa?id=ZAKO2550>

Comment:

See articles 150 and 151 of the Constitution of the Republic of Slovenia, where it is stipulated that the Court of Audit is independent and that its members (si: člani) are appointed by the National Assembly.

The article 6 of the Court of Audit Act further provides that the members of the Court of Audit are the president and two deputies (all appointed by the National Assembly). Article 10 further stipulates the occurrences on which members can be dismissed (e.g. resignation, conviction, permanently loses ability to work). However, such procedure is also in hands of the National Assembly.

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?

GUIDELINES:

Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.

To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Answer:

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

Source:

Court of Audit Act: <http://pisrs.si/Pis.web/pregledPredpisa?id=ZAKO2550>

Comment:

Article 10 of the Court of Audit Act stipulates the occurrences on which members of the Court of Audit can be dismissed (resignation, conviction, permanently loses ability to work, does not act in accordance with the constitution, does not fulfil the requirements to be a member of the Court of Auditors). However, such procedure is in hands of the National Assembly.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.

Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then 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 directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.

Answer:

a. 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.

Source:

Special part of the adopted annual budget for 2023: https://www.uradni-list.si/files/RS_-2022-150-03734-OB~P002-0000.PDF

Decision of the Constitutional Court of 10. 12. 2020 with respect to financial independence of various institutions including the Court of Audit: <https://www.uradni-list.si/glasilo-uradni-list-rs/vsebina?urlurid=20203501>

Comment:

The Court of Audit is independent when it comes to submitting its financial plan during the preparation of the draft annual budget.

To see funding of the Court of Auditors see page 1 of the above link to the special part of the adopted annual budget for 2022.

The Constitutional Court decided that some of the provisions of the Public Finance Act interfere with the financial independence of the Constitutional Court (e.g. in cases of disputes in the extent of financing between the Court of Audit and the Ministry of Finance/Government). Following that the Court of Audit independently proposes its financial plan that is subsequently adopted by the National Assembly via the approval of the annual 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?

GUIDELINES:

Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.

Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.

There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.

To answer “a,” the SAI must have full discretion in law to decide which audits to undertake. Answer “b” applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer “c” applies if the SAI has some discretion, but significant legal limitations exist. Answer “d” applies if the SAI has no power at all to choose which audits to undertake

Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI’s legal mandate and jurisdiction.

Answer:

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

Source:

Court of Audit Act: <http://pisrs.si/Pis.web/pregledPredpisa?id=ZAKO2550>

Comment:

Article 25 of the Court of Audit Act provides that within the framework provided by law the Court of Audit is independent in deciding which audits it will perform in a specific period. However, there are some mandatory audits that it must include in its audit plan every year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.

To answer “a,” an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer “b” applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer “c” if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer “d” applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

If the answer is either “a” or “b,” please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is “c,” please specify the name of the unit within the SAI that is tasked with conducting such reviews.

Answer:

c. No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.

Source:

Court of Audit organisational structure: <https://www.rs-rs.si/en/about-the-court-of-audit/about-the-court-of-audit/organisation/>

Annual report of the Court of Audit (2021): https://www.rs-rs.si/fileadmin/user_upload/Datoteka/Letna_porocila/Porocilo_o_delu_2021-Racunsko_sodisce_RS.pdf

EUROSAI: <https://www.eurosai.org/en/about-us/about-eurosai/>

INTOSAI: <https://www.intosai.org/focus-areas/audit-standards>

Comment:

The Court of Audit is closely cooperating with other SAIs through frequent exchanges of best practices, experience, views etc. (please see pages 77-90 of the 2021 annual report). However, so far it has not engaged in peer reviews, but rather opted for a self-assessment in accordance with the Supreme Audit Institutions Performance Measurement Framework (SAI PMF) provided by the International Organization of Supreme Audit Institutions (INTOSAI). The self-assessment takes into consideration various aspects of the operations/activities of the Court of Audit operations (e.g. audit procedures, management, ethics/integrity, relations with stakeholders, independence, legal framework) and is based on assessing the compliance with:

- the international standards of supreme audit institutions (ISSAI) and
- international best practices.

Based on an e-mail inquiry by the previous researcher, according to the organisational structure of the Court of Audit, there is an Internal Audit Service department within the cabinet of the president. The Court of Audit has adopted rules on internal audit, which stipulate that all activities, procedures and events in the jurisdiction of the Court of Audit, including audits with respect to which the final report were already published, may be subject to internal audit.

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?

GUIDELINES:

Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.

Answer:

b. Sometimes (i.e., three times or more, but less than five times).

Source:

Examples (transcripts of session of the National Assembly committees with presence of representatives of the Court of Audit):

- 16.6.2022 (Maja Bilbija) => [https://www.dz-](https://www.dz-rs.si/wps/portal/Home/seje/evidenca!/ut/p/z1/04_Sj9CPykssy0xPLMnMz0vMAfIjo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsPE31w9EUGAWZGgS6GDn5BhsYGwQHGIHEaPfaAdwNCBOPx4FUfiNL8gNDQ11VFQEAF8pdGQ!/dz/d5/L2dBISEvZ0FBIS9nQSEh/?mandat=IX&type=pmagdt&uid=E984D8B86F3EE1CDC12588630049BA3C)

[rs.si/wps/portal/Home/seje/evidenca!/ut/p/z1/04_Sj9CPykssy0xPLMnMz0vMAfIjo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsPE31w9EUGAWZGgS6GDn5BhsYGwQHGIHEaPfaAdwNCBOPx4FUfiNL8gNDQ11VFQEAF8pdGQ!/dz/d5/L2dBISEvZ0FBIS9nQSEh/?mandat=IX&type=pmagdt&uid=E984D8B86F3EE1CDC12588630049BA3C](https://www.dz-rs.si/wps/portal/Home/seje/evidenca!/ut/p/z1/04_Sj9CPykssy0xPLMnMz0vMAfIjo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsPE31w9EUGAWZGgS6GDn5BhsYGwQHGIHEaPfaAdwNCBOPx4FUfiNL8gNDQ11VFQEAF8pdGQ!/dz/d5/L2dBISEvZ0FBIS9nQSEh/?mandat=IX&type=pmagdt&uid=E984D8B86F3EE1CDC12588630049BA3C)

- 19.9. 2022 (Jana Ahčin) => [https://www.dz-](https://www.dz-rs.si/wps/portal/Home/seje/evidenca!/ut/p/z1/04_Sj9CPykssy0xPLMnMz0vMAfIjo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsPE31w9EUGAWZGgS6GDn5BhsYGwQHGIHEaPfaAdwNCBOPx4FUfiNL8gNDQ11VFQEAF8pdGQ!/dz/d5/L2dBISEvZ0FBIS9nQSEh/?mandat=IX&type=pmagdt&uid=51D597272B3C4384C12588C300323D77)

[rs.si/wps/portal/Home/seje/evidenca!/ut/p/z1/04_Sj9CPykssy0xPLMnMz0vMAfIjo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsPE31w9EUGAWZGgS6GDn5BhsYGwQHGIHEaPfaAdwNCBOPx4FUfiNL8gNDQ11VFQEAF8pdGQ!/dz/d5/L2dBISEvZ0FBIS9nQSEh/?mandat=IX&type=pmagdt&uid=51D597272B3C4384C12588C300323D77](https://www.dz-rs.si/wps/portal/Home/seje/evidenca!/ut/p/z1/04_Sj9CPykssy0xPLMnMz0vMAfIjo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsPE31w9EUGAWZGgS6GDn5BhsYGwQHGIHEaPfaAdwNCBOPx4FUfiNL8gNDQ11VFQEAF8pdGQ!/dz/d5/L2dBISEvZ0FBIS9nQSEh/?mandat=IX&type=pmagdt&uid=51D597272B3C4384C12588C300323D77)

- 19.10. 2022 (Nina Koščak) => [https://www.dz-](https://www.dz-rs.si/wps/portal/Home/seje/evidenca!/ut/p/z1/04_Sj9CPykssy0xPLMnMz0vMAfIjo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsPE31w9EUGAWZGgS6GDn5BhsYGwQHGIHEaPfaAdwNCBOPx4FUfiNL8gNDQ11VFQEAF8pdGQ!/dz/d5/L2dBISEvZ0FBIS9nQSEh/?mandat=IX&type=pmagdt&uid=0DDEF054F3AB79AAC12588E000302B60)

[rs.si/wps/portal/Home/seje/evidenca!/ut/p/z1/04_Sj9CPykssy0xPLMnMz0vMAfIjo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsPE31w9EUGAWZGgS6GDn5BhsYGwQHGIHEaPfaAdwNCBOPx4FUfiNL8gNDQ11VFQEAF8pdGQ!/dz/d5/L2dBISEvZ0FBIS9nQSEh/?mandat=IX&type=pmagdt&uid=0DDEF054F3AB79AAC12588E000302B60](https://www.dz-rs.si/wps/portal/Home/seje/evidenca!/ut/p/z1/04_Sj9CPykssy0xPLMnMz0vMAfIjo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsPE31w9EUGAWZGgS6GDn5BhsYGwQHGIHEaPfaAdwNCBOPx4FUfiNL8gNDQ11VFQEAF8pdGQ!/dz/d5/L2dBISEvZ0FBIS9nQSEh/?mandat=IX&type=pmagdt&uid=0DDEF054F3AB79AAC12588E000302B60)

- 9.11. 2022 (Mojca Planinšek) => [https://www.dz-](https://www.dz-rs.si/wps/portal/Home/seje/evidenca!/ut/p/z1/04_Sj9CPykssy0xPLMnMz0vMAfIjo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsPE31w9EUGAWZGgS6)

[rs.si/wps/portal/Home/seje/evidenca!/ut/p/z1/04_Sj9CPykssy0xPLMnMz0vMAfIjo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsPE31w9EUGAWZGgS6](https://www.dz-rs.si/wps/portal/Home/seje/evidenca!/ut/p/z1/04_Sj9CPykssy0xPLMnMz0vMAfIjo8zivSy9Hb283Q0N3E3dLQwCQ7z9g7w8nAwsPE31w9EUGAWZGgS6)

Gdn5BhsYGwQHG-IHEaPFAAdwNCBOPx4FufiNL8gNDQ11VFQEAf8pdGQ!/dz/d5/L2dBISEvZ0FBIS9nQSEh/? mandat=IX&type=pmagdt&uid=74880081F02D1201C12588F50039A5E1

Comment:

Representatives of the Court of Audit are often invited and consulted with respect to sessions of various committees, such as the:

- Commission for Public Finance Control,
- Committee on Finance,
- Commission of Inquiry for determining the possible political responsibility of holders of public office for financially inappropriate measures and the allegedly unjustified restriction of rights in the implementation of measures related to Covid-19 epidemic,
- Commission of Inquiry for investigating the procurement of protective equipment and the measures taken by institutions and holders of public office to curb the spread of Covid-19 between 1 February 2020 and the start of the parliamentary inquiry.

Besides attending the committee sessions where various audit annual reports are presented, there are also sessions at which the expertise of the Court of Audit is consulted in various matters, such as public procurement, efficient use of public finance etc.

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)?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning .

To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the

government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Rules of Procedure of the National Assembly: <http://pisrs.si/Pis.web/pregledPredpisa?id=POSL34> (see, in particular, Articles 155 - 168)

Rules of Procedure of the Government of the Republic of Slovenia: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=POSL32> (see, in particular, Article 9)

Public Finance Act: <http://pisrs.si/Pis.web/pregledPredpisa?id=ZAKO1227>

Comment:

There is no formal or informal consultation requirement for executive, i.e., no public participation mechanisms can be used during the budget formulation stage.

Paragraph 7 of the Article 9 of the Rules of Procedure of the Government of the Republic of Slovenia provides that: "The public is not invited to participate in the preparation of the draft state budget, the draft supplementary state budget, the draft amendments to the state budget, the draft law on the execution of the state budget and implementing regulations based on it, the year end report..., draft documents on development policies planning and execution..."

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?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.

To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.

Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

Rules of Procedure of the Government of the Republic of Slovenia: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=POSL32>

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

Public Finance Act: <http://pisrs.si/Pis.web/pregledPredpisa?id=ZAKO1227>

Comment:

Paragraph 7 of the Article 9 of the Rules of Procedure of the Government of the Republic of Slovenia provides that: "The public is not invited to participate in the preparation of the draft state budget, the draft supplementary state budget, the draft amendments to the state budget, the draft law on the execution of the state budget and implementing regulations based on it, the ...".

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**

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Rules of Procedure of the Government of the Republic of Slovenia: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=POSL32>

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

Public Finance Act: <http://pisrs.si/Pis.web/pregledPredpisa?id=ZAKO1227>

Comment:

Paragraph 7 of the Article 9 of the Rules of Procedure of the Government of the Republic of Slovenia provides that: "The public is not invited to participate in the preparation of the draft state budget, the draft supplementary state budget, the draft amendments to the state budget, the draft law on the execution of the state budget and implementing regulations based on it, the ...".

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?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is

holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

1. Rules of Procedure of the Government of the Republic of Slovenia: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=POSL32>
2. Rules of Procedure of the National Assembly: <http://pisrs.si/Pis.web/pregledPredpisa?id=POSL34>
3. Public Finance Act: <http://pisrs.si/Pis.web/pregledPredpisa?id=ZAKO1227>
4. <https://proracun.gov.si/>
5. <https://www.rs-rs.si/revizije-in-revidiranje/pobuda-za-revizijo/>
6. <https://e-uprava.gov.si/si/podrocja/drzava-druzba/inspekcijski-postopki/prijava-nadzor-proracuna>

Comment:

There is no formal exchange of views or a structured dialogue between the government and the public on the state budget, i.e., the government does not proactively seek or provide any structured input/feedback to the public.

The public can track spending on various policies and projects on the interactive website (see link nb. 4). The public can also request information related to the budget on the basis of the Public Information Access, submit an initiative to the Court of Audit to commence a review or audit process (see link nb. 5) or report alleged wrongdoing to the Committee on Budget Control (see link nb. 6).

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 underrepresented parts of the population on the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.

To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.

Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

Rules of Procedure of the Government of the Republic of Slovenia: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=POSL32>

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

Public Finance Act: <http://pisrs.si/Pis.web/pregledPredpisa?id=ZAKO1227>

Comment:

No formalized or mandatory process is in place to receive input from individuals or organizations in general, hence no process is in place to receive such input from individuals or organizations representing vulnerable and underrepresented parts of the population.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: In the researcher's comment there is a typo: instead of organizations there is organizations.

Researcher Response

Agree to correct the typo as follows: No formalized or mandatory process is in place to receive input from individuals or organizations in general, hence no process is in place to receive such input from individuals or organizations representing vulnerable and underrepresented parts of the population.

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**

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Rules of Procedure of the Government of the Republic of Slovenia: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=POSL32>

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

Public Finance Act: <http://pisrs.si/Pis.web/pregledPredpisa?id=ZAKO1227>

Comment:

Paragraph 7 of the Article 9 of the Rules of Procedure of the Government of the Republic of Slovenia provides that: "The public is not invited to participate in the preparation of the draft state budget, the draft supplementary state budget, the draft amendments to the state budget, the draft law on the execution of the state budget and implementing regulations based on it, the year end report..., draft documents on development policies planning and execution...".

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**

GUIDELINES:

This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.

Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.

Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.

Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.

Constraints refers to whether there are any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.

Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.

Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.

Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.

Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

1. Rules of Procedure of the Government of the Republic of Slovenia: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=POSL32>
2. Rules of Procedure of the National Assembly: <http://pisrs.si/Pis.web/pregledPredpisa?id=POSL34>
3. Public Finance Act: <http://pisrs.si/Pis.web/pregledPredpisa?id=ZAK01227>
4. <https://proracun.gov.si/>
5. <https://www.rs-rs.si/revizije-in-revidiranje/pobuda-za-revizijo/>
6. <https://e-uprava.gov.si/si/podrocja/drzava-druzba/inspekcijski-postopki/prijava-nadzor-proracuna>

Comment:

Paragraph 7 of Article 9 of the Rules of Procedure of the Government of the Republic of Slovenia provides that: "The public is not invited to participate in the preparation of the draft state budget, the draft supplementary state budget, the draft amendments to the state budget, the draft law on the execution of the state budget and implementing regulations based on it, the year end report..., draft documents on development policies planning and execution...".

The public can track spending on various policies and projects on the interactive website (see link nb. 4). The public can also request information related to the budget on the basis of the Public Information Access, submit an initiative to the Court of Audit to commence a review or audit process (see link nb. 5) or report alleged wrongdoing to the Committee on Budget Control (see link nb. 6).

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?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.*

Answer "c" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*

- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Rules of Procedure of the Government of the Republic of Slovenia: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=POS32>

Rules of Procedure of the National Assembly: <http://pisrs.si/Pis.web/pregledPredpisa?id=POS34>

Public Finance Act: <http://pisrs.si/Pis.web/pregledPredpisa?id=ZAKO1227>

Comment:

As per Paragraph 7 of Article 9 of the Rules of Procedure of the Government of the Republic of Slovenia, the public is not included in the drafting of the annual budget. As such, there are no provisions relating to the possibility of a timely and structured interaction with the government.

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?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are taken into account to improve budget monitoring, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- The inputs (e.g., a written transcript) received from the public and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)

Answer "b" applies when the executive provides a written document that includes:

- The inputs received (e.g., a written transcript) from the public and
- A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.

Answer "c" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the

budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Rules of Procedure of the Government of the Republic of Slovenia: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=POSL32>

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

Public Finance Act: <http://pisrs.si/Pis.web/pregledPredpisa?id=ZAKO1227>

Comment:

As per Paragraph 7 of Article 9 of the Rules of Procedure of the Government of the Republic of Slovenia, the public is not included in the drafting of the annual budget. As such, there are no provisions relating to the possibility of a timely and structured interaction with the government.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.

Please note that "timetable" refers to 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. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.

Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.

Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

Rules of Procedure of the Government of the Republic of Slovenia: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=POSL32>

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

Public Finance Act: <http://pisrs.si/Pis.web/pregledPredpisa?id=ZAKO1227>

Comment:

Paragraph 7 of Article 9 of the Rules of Procedure of the Government of the Republic of Slovenia provides that: "The public is not invited to participate in the preparation of the draft state budget, the draft supplementary state budget, the draft amendments to the state budget, the draft law on the execution of the state budget and implementing regulations based on it, the year end report..., draft documents on development policies planning and execution...".

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?

GUIDELINES

While questions 125 – 134 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

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

Rules of Procedure of the Government of the Republic of Slovenia: <http://www.pisrs.si/Pis.web/pregledPredpisa?id=POSL32>

Public Finance Act: <http://pisrs.si/Pis.web/pregledPredpisa?id=ZAKO1227>

Comment:

Paragraph 7 of Article 9 of the Rules of Procedure of the Government of the Republic of Slovenia provides that: "The public is not invited to participate in the preparation of the draft state budget, the draft supplementary state budget, the draft amendments to the state budget, the draft law on the execution of the state budget and implementing regulations based on it, the year end report..., draft documents on development policies planning and execution...".

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)?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.

Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).

To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs; but*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs;*

- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)
- The legislature has a provision (via standing orders or in law) through which the public can submit their inputs, and members of the public or CSOs actively use it to submit opinions on the budget.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget

Answer:

c. Yes, public hearings on the budget 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).

Source:

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

TV Slovenia 3 channel: <https://www.rtvlo.si/tv/vzivo/tvs3>

National Council of the Republic of Slovenia: <https://www.gov.si/drzavni-organi/drzavni-svet/>

Comment:

The committee and plenary sessions of the National Assembly are public, however, there is no public invitation published by the National Assembly or its committees that would proactively seek the public attendance or discussion. The presentation of the budget memorandum is also public and provided by the Prime Minister and Minister for Finance.

Individuals and organisations can submit comments or documents to the (committees of) the National Assembly. These are distributed to relevant members of parliament (MPs) as additional materials or documents in advance of the National Assembly (committee) sessions.

National Assembly Committee sessions are generally open to public except in specific cases when the committee is discussing matters that include confidential information or if it is expected that questions regarding such confidential information could arise. National Assembly Committees may also invite individuals in order to participate by presenting their views on the matter that is being considered by the Committee ("guests"). Members of general public who have not been invited may also participate in these sessions but must request their participation at least one business day in advance. Alternatively, sessions are televised, entailing that members of the general public can also watch sessions online or on TV.

In case of great interest to attend a committee session, a larger meeting room is granted in order to allow the public to attend the session and usually limitations to time of presenting their views is imposed in order to allow a structured presentation and discussion (i.e. the chair of the committee would usually limit the speech of guests to 5 minutes-each). According to the Rules of Procedure of the National Assembly guests are granted the right to present their views at the beginning of each committee session (i.e. guests cannot discuss or present their view at plenary sessions unless it is a session for collecting public views/opinions - budget plenary sessions are not such sessions). In addition, guest usually cannot engage in additional discussions with MPs or deliver additional presentations after the MPs discussion starts, unless the chair grants them additional right(s) to discuss/present their views.

Please note that the individual or organisation has to be proactive and knowledgeable of the Rules of Procedure of the National Assembly to some extent in order to gain access to committees (i.e. know when, where and how to request permission to attend a committee session). Nevertheless, according to the list of attendees at budget committee sessions the involvement of general public and organisations, it appears the rules can be readily understood and applied.

Usually an exchange of views or feedback generating a structured dialogue with respect to contents/motions presented by guests does not occur during budget committee sessions. At best the initiative is shaped into an amendment prepared by the opposition MP(s), which (usually) does not pass the vote.

As mentioned above, plenary and committee sessions are usually broadcasted live or with some delay in case of multiple committee sessions taking place at the same time via a dedicated TV channel (TV Slovenia 3). Sessions can be accessed also in the online achieve which is readily available. Transcripts of committee sessions are made available in a few days after the end of the session, while the transcript of the plenary session is made available in close to real time.

In addition, the draft budget proposal is discussed at the National Council of the Republic of Slovenia (upper chamber of the parliament) and its commissions, which provide and present their written reports at relevant committees of the National Assembly. It considers itself as "the transmitter of ideas, proposals and requests which can thus be realised within the legislative process - a medium between civil society (citizens) and politics." Its representatives pertain to various interest groups:

- 22 representatives of local interests,
- four representatives of employers,
- four representatives of employees,
- four representatives of farmers, crafts and trades, and independent professions,

- six representatives of non-commercial fields.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

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

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.

Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

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

Comment:

The legislature does not seek input, but rather takes a passive stand with respect to attracting public (engagement) into the budget adoption process.

Peer Reviewer

Opinion: Agree

Comments: See my comment in the separate file.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. The legislature seeks input on at least one (but less than three) of the above-mentioned topics.

Comments: Suggested answer: »C«. Individuals or organisations may request to attend the National Assembly Committee sessions (i.e. have to be

proactive) and the following are fairly topical/popular for discussion among the public and interest groups at the committees of the National Assembly: - Social spending policies, - Deficit and debt levels, - Public investment projects, - Public services. However, there is no formal/mandatory requirement for the legislature/MPs to respond to or consider with respect to any of the initiatives. There is no mechanism for structured discussion/feedback in place within the procedure of adopting the annual budget(s). Only general rules presented within the comments to the previous question apply. At best the initiative is shaped into an amendment prepared by the opposition MP(s), which (usually) does not pass the vote.

Researcher Response

I disagree with the government reviewer, as "seeking feedback" in my opinion would mean a more structured process for obtaining the views of individuals or organizations. The fact that these individuals and organizations must first request to attend the sessions and, as it was noted, be proactive, I would say that the legislature provides opportunities for input but does not seek it.

IBP Comment

Thank you to the government reviewer and researcher for the comments. The peer reviewer also affirms that yes, representatives of interest groups / civil society organisations and experts do get invited to (some) session to express their opinions. However, this is in the discretion of the Committee Chair – it has happened that the opposition MPs proposed that some individuals or representatives be invited but they were not, or were not given sufficient chance to express themselves. As for the general public, individuals can apply to listen to a session, if there is space, but they are not entitled to speak (by the explanation provided on the National Assembly website). This is a very limited approach to citizen's participation. However, Q137 explicitly asks only about participation in sessions during the budget approval and for that score D clearly applies.

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

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.

Answer "a" applies when the legislature provides a written document with:

- *The inputs received from the public (e.g., a written transcript) and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the legislature provides a written document that includes:

- *The inputs received from the public (e.g., a written transcript) and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).*

Answer "c" applies when the legislature makes available a video recording of the relevant legislative session or provides a written document that includes:

- *The inputs received from the public (e.g., a written transcript) or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

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

Comment:

There is no formal requirement to provide feedback and feedback is (usually) not provided.

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?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.

Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.

Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.

Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public; BUT*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

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

Website of the National Assembly: <https://www.dz-rs.si/wps/portal/Home/>

Comment:

The committee and plenary sessions of the National Assembly are public, however, there is no public invitation published by the National Assembly or its committees that would proactively seek the public attendance or discussion. The schedule of sessions (topic, place, time, underlying documentation) can be accessed via the website of the National Assembly (see calendar).

Individuals and organisations can submit comments/documents to the (committees of) the National Assembly. These are distributed to relevant MPs as additional materials/documents in advance of the National Assembly (committee) sessions.

In addition, such session of the committee and the National Assembly is deemed public. Following that, an individual or an organisation (i.e. its representative) can either be invited by the committee or request an invitation to attend a committee or plenary session and the access is granted automatically. In case of great interest to attend a committee session, a larger meeting room is granted in order to allow the public to attend the session and usually limitations to time of presenting their views is imposed in order to allow a structured presentation and discussion (i.e. the chair of the committee would usually limit the speech of guests to 5 minutes-each). According to the Rules of Procedure of the National Assembly guests are granted the right to present their views at the beginning of each committee session (i.e. guests cannot discuss or present their view at plenary sessions unless it is a session for collecting public views/opinions). In addition, guest usually cannot engage in additional discussions with MPs or deliver additional presentations after the MPs discussion starts, unless the chair grants them additional right(s) to discuss/present their views.

Please note that the individual or organisation has to be proactive and knowledgeable of the Rules of Procedure of the National Assembly to some extent in order to gain access to committees (i.e. know when, where and how to request permission to attend a committee session).

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)?

GUIDELINES:

This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).

Please note that formal mechanisms that do not explicitly seek the public's input in the audit program (such as general comment submission boxes on the SAI's website) should not be considered for this question.

Answer:

a. Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program.

Source:

Court of Audit - Audit initiatives form/submission:

- SI => <https://www.rs-rs.si/revizije-in-revidiranje/pobuda-za-revizijo/>

- ANG => <https://www.rs-rs.si/en/audits-auditing/initiative-for-audit/>

Court of Audit annual report (2022), see page 42: https://www.rs-rs.si/fileadmin/user_upload/Datoteke/Letna_porocila/Porocilo_o_delu_2022-Racunsko_sodisce_RS.pdf

Comment:

According to the Court of Audit website: "...the Court of Audit, aside from its statutory obligations, considers the initiatives received from the interested public, media and citizens.". Their aim is to "...efficiently respond to the needs and expectations of the public...". It then further states that "...initiatives (also anonymous) are a source of information relevant for the implementation of the audit responsibility." ... "On such basis, the Court of Audit can decide to conduct a pre-audit enquiry."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.

Answer "a" applies when the Supreme Audit Institution provides a written document with:

- *The inputs received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the SAI provides a written document that includes:

- *The inputs received from the public and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.*

Answer "c" applies when the SAI provides a written document that includes:

- *The received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.

Answer:

c. 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.

Source:

Court of Audit annual report (2022), see page 42: https://www.rs-rs.si/fileadmin/user_upload/Datoteke/Letna_porocila/Porocilo_o_delu_2022-Racunsko_sodisce_RS.pdf

Comment:

The Court of Audit annual report includes a summary of motions received (individuals/groups and anonymous).

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.)?

GUIDELINES:

This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.

Answer:

b. The requirements for an "a" response are not met.

Source:

Court of Audit Act: <http://pisrs.si/Pis.web/pregledPredpisa?id=ZAK02550>

Comment:

The Court of Audit act does not include provisions that would provide formal mechanisms through which the public could contribute to audit investigations.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question