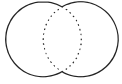


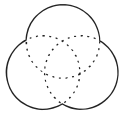
## Overview



### Transparency:

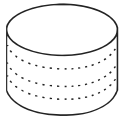
**65** /100

(Open Budget Index score)



### Public Participation:

**22** /100



### Budget Oversight:

**56** /100

## About the survey

Government budget decisions – what taxes to levy, what services to provide, and how much debt to take on – have important consequences for all people in society. When governments provide information and meaningful channels for the public to engage in these decisions, we can better ensure public money is spent on public interests.

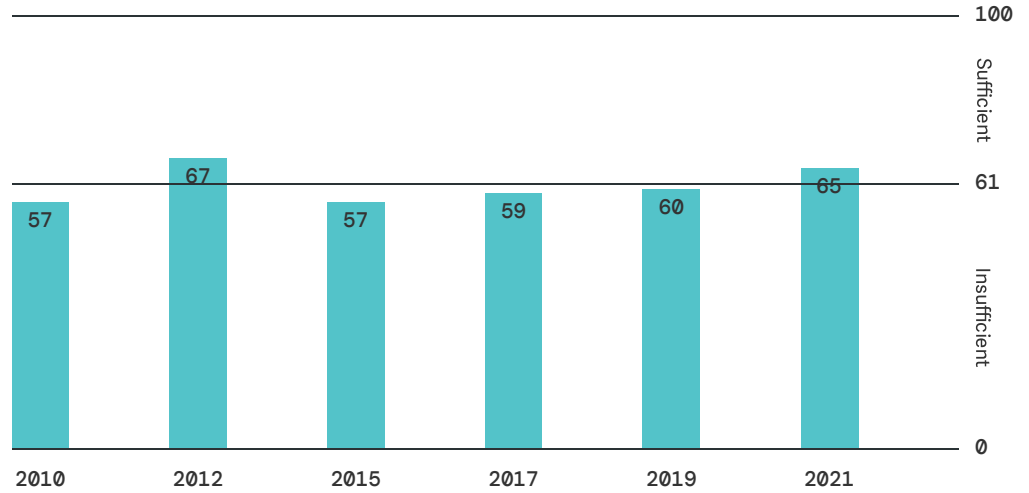
**The Open Budget Survey (OBS)** is the world’s only independent, comparative and fact-based research instrument that uses internationally accepted criteria to assess public access to central government budget information; formal opportunities for the public to participate in the national budget process; and the role of budget oversight institutions, such as legislatures and national audit offices, in the budget process.

The survey helps local civil society assess and confer with their government on the reporting and use of public funds. This 8th edition of the OBS covers 120 countries.

Visit [www.internationalbudget.org/open-budget-survey](http://www.internationalbudget.org/open-budget-survey) for more information, including the full OBS methodology, the 2021 Global and Regional Reports, findings for all surveyed countries, and the Data Explorer.



# How has the transparency score for Slovakia changed over time?



## Public availability of budget documents in Slovakia

KEY	
<span style="color: green;">●</span>	Available to the Public
<span style="color: yellow;">●</span>	Published Late, or Not Published Online, or Produced for Internal Use Only
<span style="color: red;">⊘</span>	Not Produced

Document	2010	2012	2015	2017	2019	2021
Pre-Budget Statement	●	●	●	●	●	●
Executive's Budget Proposal	●	●	●	●	●	●
Enacted Budget	●	●	●	●	●	●
Citizens Budget	⊘	●	●	●	●	●
In-Year Reports	●	●	●	●	●	●
Mid-Year Review	●	●	●	⊘	●	⊘
Year-End Report	●	●	●	●	●	●
Audit Report	⊘	●	●	●	●	●

# How comprehensive is the content of the key budget documents that Slovakia makes available to the public?

KEY	
<span style="color: #00728f;">●</span> 61-100 / 100	
<span style="color: #00a0c0;">●</span> 41-60 / 100	
<span style="color: #90e0d0;">●</span> 1-40 / 100	

Key budget document	Document purpose and contents	Fiscal year assessed	Document content score
Pre-Budget Statement	Discloses the broad parameters of fiscal policies in advance of the Executive's Budget Proposal; outlines the government's economic forecast, anticipated revenue, expenditures, and debt.	2021	72
Executive's Budget Proposal	Submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding the country's fiscal situation.	2021	76
Enacted Budget	The budget that has been approved by the legislature.	2021	95
Citizens Budget	A simpler and less technical version of the government's Executive's Budget Proposal or the Enacted Budget, designed to convey key information to the public.	2021	42
In-Year Reports	Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.	2020	63
Mid-Year Review	A comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes.	2020	Not Produced
Year-End Report	Describes the situation of the government's accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget's policy goals.	2019	67
Audit Report	Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	2019	48

Slovakia's transparency score of **65** in the OBS 2021 is near its score in 2019.

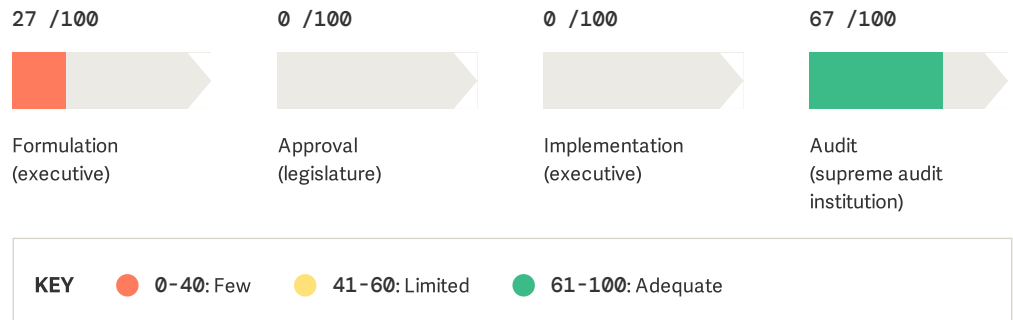
## Recommendations

Slovakia should prioritize the following actions to improve budget transparency:

- Produce and publish the Mid-Year Review online in a timely manner.
- Make the process of producing a Citizens Budget more inclusive, by introducing an accessible and citizen-friendly mechanism to identify the public's requirements for budget information to be included in such a document. Slovakia should also encourage citizens' engagement in the budget process by producing "citizens" versions of key budget documents throughout the four phases of the budget cycle.
- Improve the coverage of the Audit Report, by auditing greater percentages of on-budget expenditures and extra-budgetary funds within the mandate of the Supreme Audit Office. In addition, to strengthen the overall auditing process and visibility, the Supreme Audit Office or the National Council should release a report tracking actions taken by the executive to respond to audit recommendations; and the executive should report publicly on steps it has taken to address audit findings.



# Extent of opportunities for public participation in the budget process



## Recommendations

Slovakia's Ministry of Finance has established pre-budget deliberations during budget formulation but, to further strengthen public participation in the budget process, should also prioritize the following actions:

- Expand mechanisms during budget formulation to engage any civil society organization or member of the public who wishes to participate - at the moment, the committees that allow for public participation include only technical bodies and select participants such as the Council of Budget Responsibility, the Institute of Informatics and Statistics, the National Bank of Slovakia, the Slovak Academy of Sciences, and some private banks.
- Pilot mechanisms to monitor budget implementation.
- Actively engage with vulnerable and underrepresented communities, directly or through civil society organizations representing them.

Slovakia's National Council should prioritize the following actions:

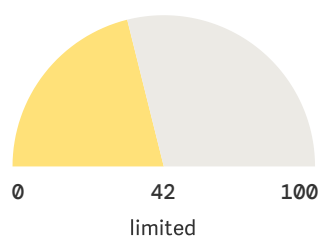
- Allow members of the public or civil society organizations to testify during its hearings on the budget proposal prior to its approval.
- Allow members of the public or civil society organizations to testify during its hearings on the Audit Report.

# Budget Oversight

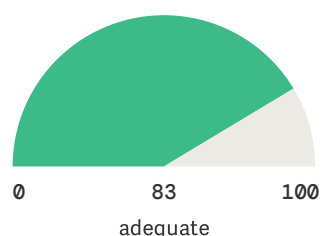
The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in the budget process and the extent to which they provide oversight; each country is scored on a scale from 0 to 100 based on 18 equally weighted indicators. In addition, the survey collects supplementary information on independent fiscal institutions (see Box).

The legislature and supreme audit institution in Slovakia, together, provide limited oversight during the budget process, with a composite oversight score of **56** (out of 100). Taken individually, the extent of each institution's oversight is shown below:

## Legislative oversight



## Audit oversight



**KEY** ● 0-40: Few ● 41-60: Limited ● 61-100: Adequate

## Recommendations

Slovakia's National Council provides adequate oversight during the planning stage of the budget cycle and weak oversight during the implementation stage. To improve oversight, the following actions should be prioritized:

- Legislative committees should examine the Executive's Budget Proposal and publish reports with their analysis online.
- In practice, ensure the legislature is consulted before the executive shifts funds specified in the Enacted Budget between administrative units; spends any unanticipated revenue; or reduces spending due to revenue shortfalls during the budget year.



- A legislative committee should examine in-year budget implementation as well as the Audit Report, and publish reports with their findings online.

### **The emerging practice of establishing independent fiscal institutions**

Slovakia's independent fiscal institution (IFI) is the Council for Budget Responsibility (CBR). Its independence is set in law, and it reports to the executive. It publishes its own macroeconomic and fiscal forecasts, and its own cost estimates of some new policy proposals.

*The indicators on IFIs are not scored in the Open Budget Survey.*

# Methodology

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- Only documents published and events, activities, or developments that took place through 31 December 2020 were assessed in the OBS 2021.
- The survey is based on a questionnaire completed in each country by an independent budget expert:  
Peter Golias  
INEKO  
Bajkalská 25, 827 18 Bratislava, Slovakia  
golias@ineko.sk
- To further strengthen the research, each country's draft questionnaire is also reviewed by an anonymous independent expert, and in Slovakia by a representative of the Ministry of Finance.