

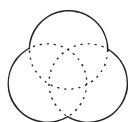
Overview



Transparency:

69 /100

(Open Budget Index score)



Public Participation:

24 /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 9th edition of the OBS covers 125 countries.

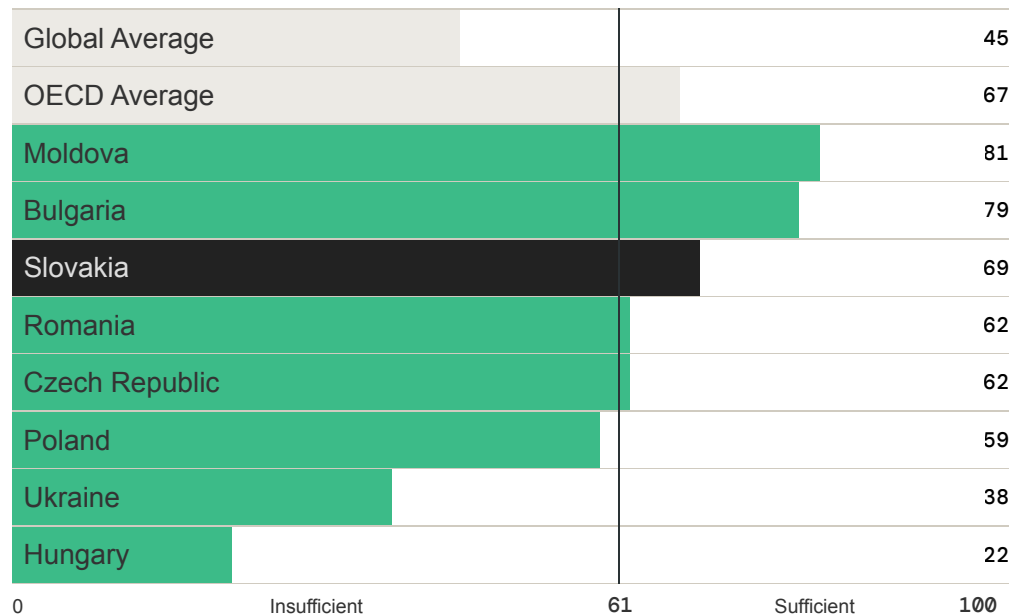
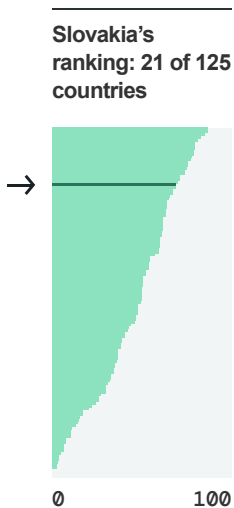
Visit www.internationalbudget.org/open-budget-survey for more information, including the full OBS methodology, the 2023 Global Report, findings for all surveyed countries, and the Data Explorer.

Transparency

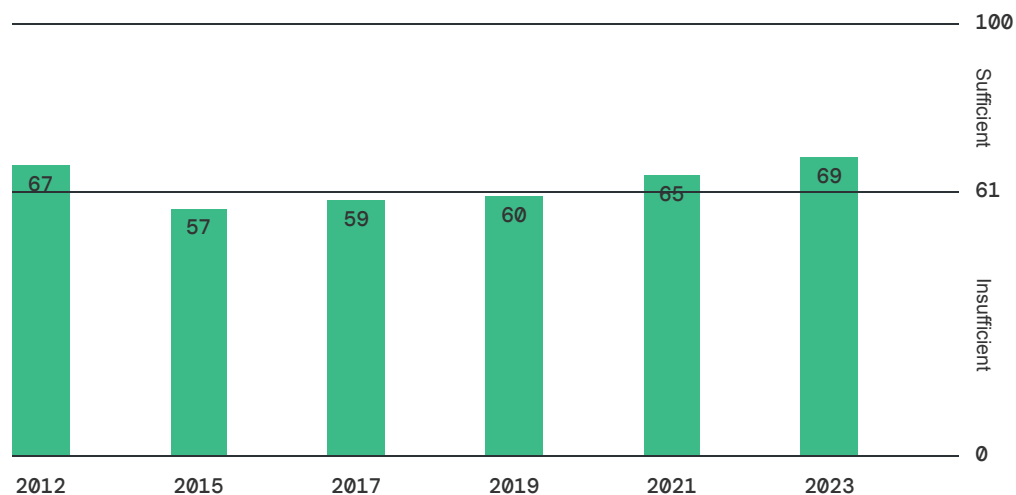
This part of the OBS measures public access to information on how the central government raises and spends public resources. It assesses the **online availability, timeliness, and comprehensiveness** of eight key budget documents using 109 equally weighted indicators and scores each country on a scale of 0 to 100. **A transparency score of 61 or above indicates a country is likely publishing enough material to support informed public debate on the budget.**

Slovakia has a transparency score of **69** (out of 100).

Transparency in Slovakia compared to others



How has the transparency score for Slovakia changed over time?



Public availability of budget documents in Slovakia

| KEY | |
|---------------------------------------|--|
| ● | Available to the Public |
| ● | Published Late, or Not Published Online, or Produced for Internal Use Only |
| ⊘ | Not Produced |

| Document | 2012 | 2015 | 2017 | 2019 | 2021 | 2023 |
|-----------------------------|------|------|------|------|------|------|
| 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 | |
|---------------------------------------|--------------|
| ● | 61-100 / 100 |
| ● | 41-60 / 100 |
| ● | 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. | 2023 | 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. | 2023 | 76 |
| Enacted Budget | The budget that has been approved by the legislature. | 2023 | 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. | 2023 | 33 |
| In-Year Reports | Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly. | 2022 | 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. | 2022 | 37 |
| 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. | 2021 | 74 |
| Audit Report | Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts. | 2021 | 52 |

Slovakia's transparency score of **69** in the OBS 2023 is near its score in 2021.

What changed in OBS 2023?

Slovakia has increased the availability of budget information by:

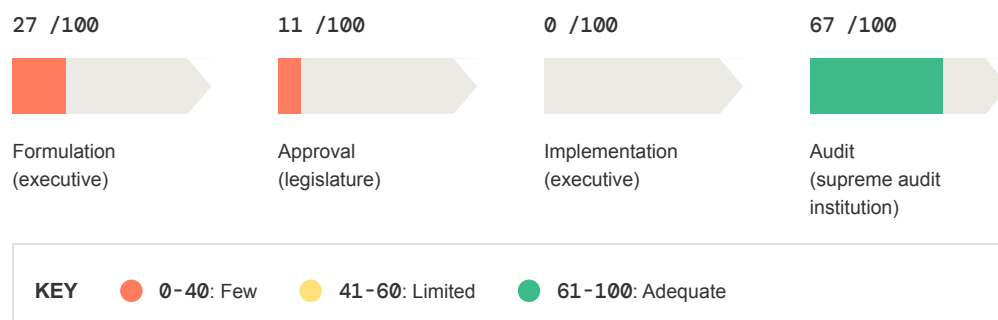
- Publishing the Mid-Year Review online.

Recommendations

Slovakia should prioritize the following actions to improve budget transparency:

- Improve the comprehensiveness of the Mid-Year Review by including updated expenditure estimates by program and expenditure classifications and revenue estimates by category and individual source.
- Make the process of the Citizen's Budget more inclusive by publishing contact information for follow-up by citizens and establishing a formal mechanism to identify the public's requirements for budget information in the Citizen's Budget.

Extent of opportunities for public participation in the budget process



Recommendations

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

- Pilot mechanisms to monitor budget implementation.
- Expand mechanisms during budget formulation to engage any civil society organization or member of the public who wishes to participate.
- Actively engage with vulnerable and underrepresented communities, directly or through civil society organizations representing them.

Slovakia's National Council has established public hearings related to the approval of the annual budget, but should also prioritize the following actions:

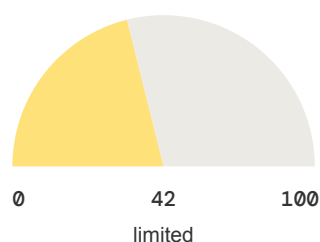
- Allow any member of the public or any civil society organization to testify during its hearings on the budget proposal prior to its approval.
- Allow members of the public or civil society organizations to testify during its hearings on the Audit Report.

Budget Oversight

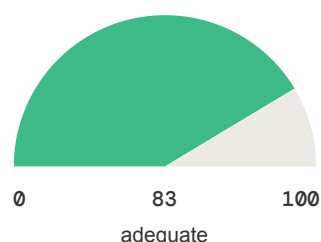
The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in the budget process and the extent to which they provide oversight; each country is scored on a scale from 0 to 100 based on 18 equally weighted indicators. In addition, the survey collects supplementary information 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.
- A legislative committee should examine in-year budget implementation and publish reports with their findings 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 the Audit Report and publish a report 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

- Only documents published and events, activities, or developments that took place through 31 December 2022 were assessed in the OBS 2023.
- The survey is based on a questionnaire completed in each country by an independent budget expert:
Radovan Kavicky, President & Principal Data Scientist
GapData Institute

radovan.kavicky@gapdata.org; info@gapdata.org
- 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.