

International Budget Partnership  
**OPEN BUDGET QUESTIONNAIRE**

**BOSNIA and  
HERZEGOVINA**

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# International Budget Partnership OPEN BUDGET QUESTIONNAIRE BOSNIA and HERZEGOVINA

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## **Section One: The Availability of Budget Documents**

## Table 1. Budget Year of Documents Used in Completing the Questionnaire

*Please indicate the budget year of the document used to complete the questionnaire. If the document is not available to the public, please state, "Not Available."*

<b>Budget Documents Used in Completing the Questionnaire</b>	
<i>As explained in the guide to the questionnaire, documents from a variety of fiscal years are referred to throughout the questionnaire. Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
	Budget Year Used
Pre-Budget Statement	2008
Budget Summary	N/A
Executive's Budget Proposal	2007
Supporting Budget Documents	2007
Citizens Budget	N/A
Enacted Budget	2007
In-Year Reports	2007
Mid-Year Report	N/A
Year-End Report	2006
Audit Report	2006

## Table 2. Key Budget Documents Used: Full Titles and Internet Links

*Please provide the full title, date and Internet link for all documents to be cited in Sections 2 & 3.*

*If an Internet link is not available for the document, please indicate one of these three answers: “Not Produced,” “Produced but Not Available to the Public,” “Publicly Available, but Not on the Internet.”*

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	The 2008-10 Budget Framework Document, July 6 2007, <a href="http://www.trezorbih.gov.ba/publications/bos/DOB.pdf">http://www.trezorbih.gov.ba/publications/bos/DOB.pdf</a>
Budget Summary	Not Produced
Executive's Budget Proposal	<i>2007 Budget Proposal</i> , Institutions of BiH, drafted by the Executive' in November 2006 and adopted by the Council of Ministers (and presented to the Parliament) on February 17' 2007.
Budget Document One in Support of the Executive's Budget Proposal	
Budget Document Two in Support of the Executive's Budget Proposal	
Budget Document Three in Support of the Executive's Budget Proposal	Not produced
Citizens Budget	Not Produced
Enacted Budget	The 2007 budget was adopted by Parliament on April 4, 2007, and was available in Official Gazette of BiH ( <a href="http://www.slist.ba">www.slist.ba</a> ), as well as on the website <a href="http://trezorbih.gov.ba/publications/bos/Budzet_2007_bos.pdf">http://trezorbih.gov.ba/publications/bos/Budzet_2007_bos.pdf</a>
In-Year Reports	The BiH Central Bank Quarterly Bulletins, March 2007, <a href="http://www.cbbh.ba/index.php?id=35&amp;lang=en">http://www.cbbh.ba/index.php?id=35&amp;lang=en</a> Quarterly Report on the Execution of Budget of BiH Institutions and International Obligations of BiH, January 1 - March 31, 2007 Publicly Available but not on the Internet.

Mid-Year Review	Not produced
Year-End Report	Report on execution of the 2006 BiH Institutions' Budget is available on Internet, dated May 2007 <a href="http://www.trezorbih.gov.ba/publications/bos/Izvjestaj_o_iz_vrsenju_budzeta_2006_bos.pdf">http://www.trezorbih.gov.ba/publications/bos/Izvjestaj_o_iz_vrsenju_budzeta_2006_bos.pdf</a>
Audit Report	The 2006 Audit Report of the 2006 BiH Institutions' budget and International Obligations of BiH, June 2007, <a href="http://www.revizija.gov.ba/bs/audit-rep/arhiva06.asp">http://www.revizija.gov.ba/bs/audit-rep/arhiva06.asp</a>
Other Documents	
Relevant Ministries & Departments	N/A

**Table 3. Distribution of Documents Related to the Executive’s Budget Proposal**

<b>DISTRIBUTION OF BUDGET DOCUMENTS</b>						
<i>For the following reports, place “Yes” in the appropriate row below to indicate if the report is:</i>						
	Pre-budget	<b>Executive’s Budget Proposal</b>				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes			Yes			Yes
B. Produced for internal purposes, but not available to the public						
C. Produced and available to the public, but only on request		Yes				
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes					
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.</i>						
	Pre-budget	<b>Executive’s Budget</b>				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	Yes	NA	NA			NA
2. Advance notification of release is sent to users, media	NA	NA	NA			NA
3. Released to public same day as official release to media	No	NA	NA			NA
4. Available on the Internet free of charge	Yes	NA	NA			NA
5. Free print copies available, limited distribution	Yes	NA	NA			NA
6. Free print copies available, mass distribution	NA	NA	NA			NA
7. Readily available outside capital and/or big cities <sup>+</sup>	Yes	NA	NA			NA
8. Written in more than one language	Yes	NA	NA			NA
9. News conference is held to discuss release	NA	NA	NA			NA

\*A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

<sup>+</sup>Mark “Yes” if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

**Table 4. Distribution of the Enacted Budget and Other Reports**

<b>DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS</b>					
<i>For the following reports, place a “Yes” in the appropriate row below to indicate if the report is:</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes			Yes		
B. Produced for internal purposes, but not available to the public					
C. Produced and available to the public, but only on request					
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes		Yes	Yes
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	No	NA	NA	No	NA
2. Advance notification of release sent to users, media	Yes	NA	NA	Yes	Yes
3. Released to public same day as official release to media	No	NA	NA	No	Yes
4. Available on the Internet free of charge	Yes	Yes	NA	Yes	Yes
5. Free print copies available, limited distribution	Yes	NA	NA	NA	Yes
6. Free print copies available, mass distribution	No	NA	No	NA	NA
7. Readily available outside capital/big cities <sup>+</sup>	NA	NA	NA	Yes	NA
8. Written in more than one language	Yes	Yes	NA	No	Yes
9. News conference is held to discuss release	Yes	NA	NA	Yes	Yes

<sup>+</sup>Mark “Yes” if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

## Section Two: The Executive's Budget Proposal

*Notes on abbreviations:*

BY = budget year (year for which the budget proposals are being made)

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

*Please mark your answer by placing the appropriate letter in the box to the right of the question. For all answers marked "not applicable/other," please provide a brief explanation indicating either why the answer choices provided are not applicable or why another response would be more appropriate.*

<b>The Executive's Budget Proposal</b>	
<b>Estimates for the Budget Year and Beyond</b>	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> <li>All expenditures are classified by administrative unit.</li> <li>Expenditures are classified by administrative unit, but some small units are not shown separately.</li> <li>Expenditures are classified by administrative unit, but a significant number of units are not shown separately.</li> <li>No expenditures classified by administrative unit are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <i>2007 Budget Proposal</i>, Institutions of BiH, adopted by the Council of Ministers on February 17, 2007.</p> <p>The criteria on what to consider as a publicly available document is satisfied (as per IBPQ Guide):</p> <p><i>Publicly available budget documents are defined as those documents which any and all citizens might be able to obtain through a request to the public authority issuing the document.</i></p> <p>The law on free access to information (BiH Official Gazette no.28, 17 November, 2000) grants the right to access to information to BiH citizens, which has been helpful to persons wishing to obtain access to information.</p> <p>All budget and budget related documents for the central level of government in Bosnia and Herzegovina, for previous years, can be accessed at:  <a href="http://www.trezorbih.gov.ba/index.php?&amp;id=23&amp;jezik=2&amp;cat=22">http://www.trezorbih.gov.ba/index.php?&amp;id=23&amp;jezik=2&amp;cat=22</a>. It is a standard budget practice that all expenditures are classified by administrative unit.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

2. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?

- a. All expenditures are classified by functional classification, and the categorization is compatible with international standards.
- b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards.
- c. Some, but not all, expenditures are classified by function.
- d. No expenditures classified by function are presented.
- e. Not applicable/other (please comment).

Citation:

Comment:

The Budget Framework Paper (BFP) presents a Preliminary Draft of the BiH Institutions (central government level) Budget for 2008, together with provisional plans for the two following years, that is 2009 and 2010. It however does not contain expenditures broken down by functional classification. On the other hand BFP 2007-2009 did contain such a breakdown. See p. 75, <http://www.trezorbih.gov.ba/publications/bos/DOB.pdf>. We consider this to be a step back in the quality of the document and hence our answer.

**Peer Reviewer One Comment:** A more appropriate response to this question would be "e." As explained in my comments in Note for Peer Reviewer Executive, the budget is still adopted only in overall economic categories (salaries, allowances, travel expenses, etc.) at the moment, but the amendments to the Budget Laws have been prepared in 2008 which will also formally introduce program budgeting (on which the functional classification is based) into the adopted laws in future period. However, in practice, information on programs is submitted to the Ministry of Finance and Treasury of BiH by the users already and is then sent to the Parliament as the supplementary information in the process of budget adoption (this was done in the process of 2008 budget adoption for the first time). Furthermore, MTEFs include the data on functional expenditures. It is true that in 2007-2009 BFP, functional classification was missing, but it is again available in 2008-2010 BFP.

**Peer Reviewer Two Comment:**

**Researcher Response:** We still consider our original comment for selecting the answer "d" as an appropriate answer.

**IBP Comment:** IBP editors chose answer, "d" to maintain consistency with the criteria used for selecting answers across countries.

d

<p>3. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ol style="list-style-type: none"> <li>a. All expenditures are classified by economic classification, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by economic classification.</li> <li>d. No expenditures classified by economic classification are presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <i>2007 Budget Proposal</i>, Institutions of BiH, adopted by the Council of Ministers on February 17, 2007.  Classifying expenditures by economic classification is standard practice in Bosnia and Herzegovina.</p> <p><u>Comment:</u></p> <p><b><u>Researcher’s Response to this Question was “a.”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> The answer is “a” but the reference document should be the 2007 Budget (<a href="http://trezorbih.gov.ba/publications/bos/Budzet_2007_bos.pdf">http://trezorbih.gov.ba/publications/bos/Budzet_2007_bos.pdf</a>) rather than 2006.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> IBP editors maintain answer “a”: but the document mentioned by the reviewer is the Enacted Budget, which cannot be used to respond to any of questions 1-55.</p>	<p>a</p>
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4. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the budget year?
- Program-level data are presented for all expenditures.
  - Program-level data are presented for at least two-thirds of, but not all, expenditures.
  - Program-level data are presented, but for less than two-thirds of expenditures.
  - No program-level data are presented.
  - Not applicable/other (please comment).

Citation:

Budget Framework Paper offer limited information about expenditures for some individual programs: [http://www.trezorbih.gov.ba/publications/hr/dob\\_2008-2010\\_hrv.pdf](http://www.trezorbih.gov.ba/publications/hr/dob_2008-2010_hrv.pdf).

Comment:

**Researcher's Response to this Question was "c."**

**Peer Reviewer One Comment:** I agree with the answer "c," since the subject of the questionnaire in 2007 Budget. As explained under question 1, Budgets are not adopted in program format. However, in practice, information on programs is submitted to the Ministry of Finance and Treasury of BiH by the users already and is then sent to the Parliament as the supplementary information in the process of budget adoption (this was done in the process of 2008 budget adoption for the first time). 2007-2009 BFP (<http://trezorbih.gov.ba/publications/bos/DOB.pdf>) offered some information on programs, and the progress was notable in the mean time with program budgeting data sent to the Parliaments as supplementary information in the process of 2008 budget adoption, and the 2009-2011 BFP providing budget requests broken down by programs.

**Peer Reviewer Two Comment:** A more appropriate response to this question would be "d." Namely, although budgetary units (line ministries) are required to submit their budget request broken down by programs, and these information are used to come up with budget ceilings by MoF, as well as they are presented to Budget Committee of the Parliament as an Annex to the Budget Proposal, programmatic information ARE NOT publicly available, and there are no such information presented in the BFP (however, 2008-10 BFP does mentions that budget ceilings are derived from programmatic proposals at page 37).

**Researcher Response:** We agree with PR1 comments. For the 2007-09 BFP no such process of presenting program information took place. So if we decide to use the 2008-10 document answer "c" is more appropriate. On the other hand if we stick to the 2007-09 BFP answer "d" remains as more appropriate.

**IBP Comment:** IBP editors chose answer "d."

The document mentioned by the researcher is the pre-budge statement for the year 2008 (released on *July 6, 2007*) and therefore can only be used to answer questions 71-73.

The document mentioned by the reviewer is the pre-budget statement for the year 2007 (released on *June 30, 2006*). The executive's budget proposal, released in *November 2007*, is not available to the public; therefore the most appropriate answer to this question is "d."

d

<p>5. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate expenditure are presented.  b. No, multi-year estimates of aggregate expenditure are not presented.  c. Not applicable/other (please comment).</p> <p><u>Citation:</u>  See comment to question 2. BFP 2008-2010 can be accessed at:  <a href="http://www.trezorbih.gov.ba/publications/hr/dob_2008-2010_hrv.pdf">http://www.trezorbih.gov.ba/publications/hr/dob_2008-2010_hrv.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Researcher’s Response to this Question was “a.”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> Answer is “a,” but the reference document should be 2007-2009 BFP (<a href="http://trezorbih.gov.ba/publications/bos/DOB.pdf">http://trezorbih.gov.ba/publications/bos/DOB.pdf</a>) rather than 2008-2010.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Researcher’s Response:</u></b> I choose my answer “b.”</p> <p><b><u>IBP Comment:</u></b> IBP editors maintain answer “b”: the document mentioned by the researcher is the pre-budget statement for the year 2008 (released on <i>July 6, 2007</i>) and therefore can only be used to answer questions 71-73. The document mentioned by the reviewer is the pre-budget statement for the year 2007 (released on <i>June 30, 2006</i>). The correct reference is the executive’s budget proposal <i>2007 Budget Proposal</i>, Institutions of BiH, adopted by the Council of Ministers on February 17, 2007.</p>	<p>b</p>
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<p>6. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> <li>a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).</li> <li>b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.</li> <li>c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.</li> <li>d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="http://www.trezorbih.gov.ba/publications/hr/dob_2008-2010_hrv.pdf">http://www.trezorbih.gov.ba/publications/hr/dob_2008-2010_hrv.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Researcher’s Response to this Question was “a.”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> Answer is “a,” but the reference document should be 2007-2009 BFP (<a href="http://trezorbih.gov.ba/publications/bos/DOB.pdf">http://trezorbih.gov.ba/publications/bos/DOB.pdf</a>) rather than 2008-2010.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> IBP editors maintain answer “a”: but the document mentioned by the researcher is the pre-budge statement for the year 2008 (released on <i>July 6, 2007</i>) and therefore can only be used to answer questions 71-73. The document mentioned by the reviewer is the pre-budget statement for the year 2007 (released on <i>June 30, 2006</i>). The correct reference is the executive’s budget proposal: <i>2007 Budget Proposal</i>, Institutions of BiH, adopted by the Council of Ministers on February 17, 2007.</p>	a
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<p>7. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ol style="list-style-type: none"> <li>a. All sources of tax revenue are identified individually.</li> <li>b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually.</li> <li>c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually.</li> <li>d. No sources of tax revenue are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <i>2007 Budget Proposal</i>, Institutions of BiH, adopted by the Council of Ministers on February 17, 2007.  The budget executive proposal is available to public and it contains the information on the sources of tax revenues.</p> <p><u>Comment:</u></p> <p><b><u>Researcher's Response to this Question was "a."</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> Answer is "a," but the reference document should be 2007 Budget (<a href="http://trezorbih.gov.ba/publications/bos/Budzet_2007_bos.pdf">http://trezorbih.gov.ba/publications/bos/Budzet_2007_bos.pdf</a>) rather than 2006.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> IBP editors maintain answer "a": but the document mentioned by both the reviewer is the Enacted Budget for the year 2007.</p>	a
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<p>8. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ul style="list-style-type: none"> <li>a. All sources of non-tax revenue are identified individually.</li> <li>b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually.</li> <li>c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually.</li> <li>d. No sources of non-tax revenues are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <i>2007 Budget Proposal</i>, Institutions of BiH, adopted by the Council of Ministers on February 17, 2007.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>a</p>
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<p>9. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate revenue are presented.  b. No, multi-year estimates of aggregate revenue are not presented.  c. Not applicable/other (please comment).</p> <p><u>Citation:</u>  <a href="http://www.trezorbih.gov.ba/publications/hr/dob_2008-2010_hrv.pdf">http://www.trezorbih.gov.ba/publications/hr/dob_2008-2010_hrv.pdf</a></p> <p><u>Comment:</u>  A medium term revenue/expenditure framework can be found within so called Budget Framework Paper that is readily accessible via BiH Ministry of Finance and Treasury website.</p> <p><b><u>Researcher’s Response to this Question was “a.”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> Answer is “a,” but the reference document should be 2007-2009 BFP (<a href="http://trezorbih.gov.ba/publications/bos/DOB.pdf">http://trezorbih.gov.ba/publications/bos/DOB.pdf</a>) rather than 2008-2010.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> IBP editors maintain answer “a”: the document mentioned by the researcher is the pre-budget statement for the BY2008 (and must be used only to answer questions 71-73), while document mentioned by the peer reviewer is the Enacted Budget for the BY2007. The correct reference should be: <i>2007 Budget Proposal</i>, Institutions of BiH, adopted by the Council of Ministers on February 17, 2007.</p>	<p>a</p>
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<p>10. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> <li>a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).</li> <li>b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.</li> <li>c. Yes, multi-year estimates are presented, but only for some individual sources of revenue.</li> <li>d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <i>2007 Budget Proposal</i>, Institutions of BiH, adopted by the Council of Ministers on February 17, 2007.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>a</p>
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11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?

- a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget).
- b. Yes, the data reflect the outstanding debt at the end of the budget year.
- c. Yes, the data reflect the outstanding debt at the start of the budget year.
- d. No, data on the outstanding debt are not presented.
- e. Not applicable/other (please comment).

Citation:

Annex 2 (p. 72) contain information regarding the debt position of Bosnia and Herzegovina broken down into internal and external debt categories:  
[http://www.trezorbih.gov.ba/publications/hr/dob\\_2008-2010\\_hrv.pdf](http://www.trezorbih.gov.ba/publications/hr/dob_2008-2010_hrv.pdf)

Comment:

**Researcher's Response to this Question was "a."**

**Peer Reviewer One Comment:** Answer is "a," but the reference document should be 2007-2009 BFP (<http://trezorbih.gov.ba/publications/bos/DOB.pdf>) rather than 2008-2010.

**Peer Reviewer Two Comment:** A more appropriate response to this question would be somewhere between "b" and "c." The above mentioned document states the outstanding debt as of May 1, 2007 and it gives information on debt records at end of each of previous 5 years, as well as debt projections for the next three years. In addition, Executive Budget only indicates the debt repayment for the year, without giving breakdown of principal vs. interest repayment. However, although debt is State responsibility, since debt repayment is really done by entities (transferring money to entities), while state only keeps record, I'm not sure to which extent this question is applicable.

**Researcher Response:** Executive Budget proposal contains info on external debt servicing. We agree with PR2. Correct citation: *2007 Budget Proposal*, Institutions of BiH, adopted by the Council of Ministers on February 17, 2007.

**IBP Comment:** IBP editors chose answer "c" to maintain consistency with the criteria used for selecting answers across countries.

C

12. Does the executive's budget or any supporting budget documentation present interest payments on the debt for the budget year?

- a. Yes, interest payments on the debt are presented.
- b. No, interest payments on the debt are not presented.
- c. Not applicable/other (please comment).

Citation:

Please refer to BiH Institutions Budget for 2006 (Part III, Servicing of External Debt). *2007 Budget Proposal*, Institutions of BiH, adopted by the Council of Ministers on February 17, 2007.

Comment:

**Researcher's Response to this Question was "a."**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be "b" The mentioned 2006 Budget, as well as 2007 Budget do not provide breakdown between principal and interest payment. They only provide breakdown by creditor.

However, 2008-10 BFP does contain debt repayment projections for the three years (including 2008 as budget year) for principal and interest. The totals do not match 2008 Budget document figure, though

[http://www.trezorbih.gov.ba/publications/hr/dob\\_2008-2010\\_hrv.pdf](http://www.trezorbih.gov.ba/publications/hr/dob_2008-2010_hrv.pdf) (page 75)

The same is true for 2007-09 BFP – including 2007 as budget year. The totals do not match 2007 Budget document figure, though

<http://www.trezorbih.gov.ba/publications/bos/DOB.pdf> (page 61)

**Researcher Response:** The total debt servicing payments are presented in the above mentioned document with no breakdown between interest and principal repayment.

**IBP Comment:** IBP editors chose answer "b" to maintain consistency with the criteria used for selecting answers across countries.

b

<p>13. Does the executive's budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?</p> <p>a. Yes, extensive information related to the composition of government debt is presented.</p> <p>b. Yes, key additional information is presented, but some details are excluded.</p> <p>c. Yes, some additional information is presented, but it lacks important details.</p> <p>d. No, additional information related to the composition of government debt is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  <i>2007 Budget Proposal</i>, Institutions of BiH, adopted by the Council of Ministers on February 17, 2007.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>14. Does the executive's budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <p>a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly.</p> <p>b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.</p> <p>c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.</p> <p>d. No, information related to the macroeconomic forecast is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  <i>2007 Budget Proposal</i>, Institutions of BiH, adopted by the Council of Ministers on February 17, 2007.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>15. Does the executive’s budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ol style="list-style-type: none"> <li>a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the impact of different macroeconomic assumptions on the budget is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <i>2007 Budget Proposal</i>, Institutions of BiH, adopted by the Council of Ministers on February 17, 2007.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b
<p>16. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <ol style="list-style-type: none"> <li>a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the impact of policy proposals on expenditures is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u>  This sort of information is usually presented in the Budget Framework Paper but it is usually quite deficient.</p> <p><b><u>Researcher’s Response to this Question was “c.”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> the BFP is the pre-budget statement, therefore should be taken into consideration when answering questions 71-73. It cannot be used to support this answer.</p>	d

<p>17. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <p>a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on the impact of policy proposals on revenues is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher’s Response to this Question was “d.”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “c.” The reference document is 2007-2009 BFP (<a href="http://trezorbih.gov.ba/publications/bos/DOB.pdf">http://trezorbih.gov.ba/publications/bos/DOB.pdf</a>) in which in chapter 3 some effects of indirect taxation policy is discussed, but not is sufficient detail.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d”: the document mentioned by peer reviewer one is the Pre-budget Statements for the year 2007 and therefore shall be referred to when answering questions 71-73.</p>	d
<b>Estimates for Years Prior to the Budget Year</b>	
<p>18. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <p>a. All expenditures are classified by administrative unit for BY-1.</p> <p>b. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately.</p> <p>c. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately.</p> <p>d. No expenditures classified by administrative unit are presented for BY-1.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> 2007 Budget Proposal, Institutions of BiH, adopted by the Council of Ministers on February 17, 2007.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>19. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ul style="list-style-type: none"> <li>a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by function for BY-1.</li> <li>d. No expenditures classified by function are presented for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher’s Response to this Question was “d.”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “e” (see comments under question #2), since in the process of preparation of 2007 budget this was not done. The budget is still adopted only in overall economic categories (salaries, allowances, travel expenses, etc.) at the moment, but the amendments to the Budget Laws have been prepared in 2008 which will also formally introduce program budgeting (on which the functional classification is based) into the adopted laws in future period. However, in practice, information on programs is submitted to the Ministry of Finance and Treasury of BiH by the users already and is then sent to the Parliament as the supplementary information in the process of budget adoption (this was done in the process of 2008 budget adoption for the first time). Furthermore, MTEFs include the data on functional expenditures. For all of these, data for BY-1 is also presented.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>d</p>
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<p>20. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ul style="list-style-type: none"> <li>a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by economic classification for BY-1.</li> <li>d. No expenditures classified by economic classification are presented for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <i>2007 Budget Proposal</i>, Institutions of BiH, adopted by the Council of Ministers on February 17, 2007.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>21. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> <li>a. Program-level expenditure data are presented for all expenditures for BY-1.</li> <li>b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1.</li> <li>c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1.</li> <li>d. No program-level expenditure data are presented for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher’s Response to this Question was “d.”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “c,” in light of the answer to question 4 (see comments for question 4).</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries, in line with the <i>Guide for completing the Open Budget Questionnaire 2008</i></p>	d

<p>22. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> <li>All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure.</li> <li>All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure.</li> <li>Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure.</li> <li>The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>
<p>23. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> <li>Yes, such prior-year estimates of aggregate expenditure are presented.</li> <li>No, such prior-year estimates of aggregate expenditure are not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <i>2007 Budget Proposal</i>, Institutions of BiH, adopted by the Council of Ministers on February 17, 2007.</p> <p><u>Comment:</u></p> <p><b><u>Researcher’s Response to this Question was “a.”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> Answer is “a,” but the reference document is 2007 Budget (<a href="http://trezorbih.gov.ba/publications/bos/Budzet_2007_bos.pdf">http://trezorbih.gov.ba/publications/bos/Budzet_2007_bos.pdf</a>)</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Researcher Response:</u></b> The executive budget proposal simply does not contain expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years) this is the only valid rationale for choosing answer “b.”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “b” in light of researcher’s observation.</p>	<p>b</p>

<p>24. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> <li>a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).</li> <li>b. Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.</li> <li>c. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.</li> <li>d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <i>2007 Budget Proposal</i>, Institutions of BiH, adopted by the Council of Ministers on February 17, 2007.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>b</p>
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<p>25. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ul style="list-style-type: none"> <li>a. Two years prior to the budget year (BY-2).</li> <li>b. Three years prior to the budget year (BY-3).</li> <li>c. Before BY-3.</li> <li>d. No actual data for all expenditures are presented in the budget or supporting budget documentation.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> We do not understand what is meant by this question. If the question is meant to refer to expected results that are associated with planned expenditures than our answer would be “d.”</p> <p><b><u>Researcher’s Response to this Question was “e.”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “a.” For example, in the 2007 budget, actual execution for 2005 is given, as well as for the first six months in 2006.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “d.” Although ministries are requested to state outcomes for their programs in the budget requests that serve as basis for budget ceilings and BFP, these information are not part of either BFP or Executive Budget and therefore are not publicly available.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>d</p>
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<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ul style="list-style-type: none"> <li>a. Yes, prior-year data are always adjusted to be comparable to the budget year data.</li> <li>b. Yes, in most cases, prior-year data are adjusted to be comparable.</li> <li>c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist.</li> <li>d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> Again it is not clear what is meant by this question.</p> <p><b><u>Researcher’s Response to this Question was “e.”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “b.” For example, there was an adjustment of eliminating one category of expenditure (called “Special Purpose Programs”) which was eliminated, and consequently, in the budget for the first year after this elimination, previous year’s budget was presented both in the original form with “Special Purpose Programs’ and in the adjusted form to be comparable to the new budget.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> If the question relates to the macroeconomic adjustments, the appropriate answer should be “d.” If the question refers to adjustments in classification, then appropriate answer is most likely as there were no changes in the classification in the previous years.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>d</p>
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<p>27. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> <li>a. All tax revenues are identified individually for BY-1.</li> <li>b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually.</li> <li>c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually.</li> <li>d. No tax revenues are identified individually for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <i>2007 Budget Proposal</i>, Institutions of BiH, adopted by the Council of Ministers on February 17, 2007.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>28. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> <li>a. All non-tax revenues are identified individually for BY-1.</li> <li>b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually.</li> <li>c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually.</li> <li>d. No non-tax revenues are identified individually for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <i>2007 Budget Proposal</i>, Institutions of BiH, adopted by the Council of Ministers on February 17, 2007.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

29. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?
- All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections.
  - All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections.
  - Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections.
  - The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented.
  - Not applicable/other (please comment).

Citation:

*2007 Budget Proposal*, Institutions of BiH, adopted by the Council of Ministers on February 17, 2007

Comment:

In the executive budget proposal at least six months of actual year are taken into consideration when coming up with the budget estimates

**Researcher's Response to this Question was "a."**

**Peer Reviewer One Comment:** A more appropriate response to this question would be "a." In enacted budget, there are columns on both adopted budget from the previous year and for the semi-annual execution of the previous year's budget. Reference document is 2007 Budget ([http://trezorbih.gov.ba/publications/bos/Budzet\\_2007\\_bos.pdf](http://trezorbih.gov.ba/publications/bos/Budzet_2007_bos.pdf)).

**Peer Reviewer Two Comment:** In a case of Budget Framework Paper (that has been cited in the previous answers as supporting budget document) for the BY-1 the revised estimates are given based on the 3 months actual data. If we take this into account, more appropriate response to this question would be "b." [http://www.trezorbih.gov.ba/publications/hr/dob\\_2008-2010\\_hrv.pdf](http://www.trezorbih.gov.ba/publications/hr/dob_2008-2010_hrv.pdf) (page 21) *However, for the Executive Budget, answer "d" applies.*

**IBP Comment:** IBP editors chose answer "d" in light of peer reviewer two's comment.

The document mentioned by peer reviewer one is the Enacted Budget for the BY2007, while the document mentioned by peer reviewer two is the Pre-budget Statement for the BY2008 (and therefore not a supporting documents to the executive's budget proposal). Neither of these documents can be used to support the answer to this question.

d

<p>30. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> <li>a. Yes, such prior-year estimates of aggregate revenue are presented.</li> <li>b. No, such prior-year estimates of aggregate revenue are not presented.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <i>2007 Budget Proposal</i>, Institutions of BiH, adopted by the Council of Ministers on February 17, 2007</p> <p><u>Comment:</u>  In the executive budget proposal revenue estimates are presented for only one prior year</p> <p><b><u>Peer Reviewer One Comment</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>b</p>
<p>31. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> <li>a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).</li> <li>b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.</li> <li>c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue.</li> <li>d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u>  The executive budget proposal revenue estimates are presented in more detail for only one prior year</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>

<p>32. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ul style="list-style-type: none"> <li>a. Two years prior to the budget year (BY-2).</li> <li>b. Three years prior to the budget year (BY-3).</li> <li>c. Before BY-3.</li> <li>d. No actual data for all revenues are presented in the budget or supporting budget documentation.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>
<p>33. Does the executive’s budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year.</li> <li>b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded.</li> <li>c. Yes, but only information on the level of debt is presented.</li> <li>d. No, information related to the government debt for BY-1 is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>

<p>34. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ol style="list-style-type: none"> <li>Two years prior to the budget year (BY-2).</li> <li>Three years prior to the budget year (BY-3).</li> <li>Before BY-3.</li> <li>No actual data for government debt are presented in the budget or supporting budget documentation.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> Information concerning the external debt position is very-much up to date, although it is presented in the BFP which cannot be considered a valid supporting document to the executive's budget proposal (it will be considered in the questions refereeing to the Pre-Budget Statement. In any case there is no such information regarding the level of internal debt.</p> <p><b><u>Peer Reviewer One Comment:</u></b> Answer is “a,” but the reference document is 2007 Budget (<a href="http://trezorbih.gov.ba/publications/bos/Budzet_2007_bos.pdf">http://trezorbih.gov.ba/publications/bos/Budzet_2007_bos.pdf</a>).</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” in light of researcher’s comment. The document mentioned by the reviewer it the enacted budget for the year 2007, while this question refers to the executive’s budget proposal</p>	d
<b>Comprehensiveness</b>	
<p>35. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on extra-budgetary funds is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> The questionnaire focuses only on the cenral level of BiH Government. There are no Extra-budgetary funds at this level. They are present at lower levels of BiH government (entities and cantons).</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	e

<p>36. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on intergovernmental transfers is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> As is the case with the previous question. No intergovernmental transfers take place at this level. They are present at lower levels of BiH government.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	e
<p>37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on transfers to public corporations is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> There are no transfers to public corporations at central government level.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	e

<p>38. Does the executive's budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on quasi-fiscal activities is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> What is meant by quasi-fiscal activities?</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	e
<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value.</li> <li>b. Yes, information is presented, highlighting key information, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on financial assets is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value.</li> <li>Yes, information is presented, highlighting key information, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on non-financial assets is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>41. Does the executive's budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key expenditure arrears, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on expenditure arrears is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher's Response to this Question was "d."</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be "e." No expenditure arrears exist at the state level.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be "c." Namely, currently no information is presented since there ARE NO ARREARS. However, several years ago, there were arrears for salaries of civil servants and this information was presented in the BFP 2006-08, under chapter Internal Debt.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "d" to maintain consistency with the criteria used for selecting answers across countries.</p>	d

<p>42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on contingent liabilities is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key future liabilities, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on future liabilities is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>44. Does the executive’s budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ul style="list-style-type: none"> <li>a. All sources of donor assistance are identified individually.</li> <li>b. At least two-thirds of, but not all, sources of donor assistance, are identified individually.</li> <li>c. Less than two-thirds of sources of donor assistance are identified individually.</li> <li>d. No sources of donor assistance are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher’s Response to this Question was “c.”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “a.” All donations which are identified at the time of budget preparation are in the budget. However, actual execution on donations is usually much higher than planned, since most of the donations cannot be identified that early on in the budget process. Reference document is 2007 Budget (<a href="http://trezorbih.gov.ba/publications/bos/Budzet_2007_bos.pdf">http://trezorbih.gov.ba/publications/bos/Budzet_2007_bos.pdf</a>).</p> <p><b><u>Peer Reviewer Two Comment:</u></b> 2007 Executive Budget contains information on grants (page 3), where for less than two thirds of grants source has been identified. As for loans Section III (page 66) of the 2007 Executive Budget contains breakdown by creditor. In-kind assistance is not identified. Source: <a href="http://www.trezorbih.gov.ba/publications/bos/Budzet_2007_bos.pdf">http://www.trezorbih.gov.ba/publications/bos/Budzet_2007_bos.pdf</a></p> <p><b><u>Researcher Response:</u></b></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “c” consistent with peer reviewer’s observations.</p>	<p>C</p>
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45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?
- Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates.
  - Yes, information is presented, highlighting key tax expenditures, but some details are excluded.
  - Yes, some information is presented, but it lacks important details.
  - No, information on tax expenditures is not presented.
  - Not applicable/other (please comment).

Citation:

Comment:

**Researcher’s Response to this Question was “e.”**

**Peer Reviewer One Comment:** The situation is as follows: in the budget of the state level in BiH (called BiH Institutions), on the revenue side, there are revenues from indirect taxes. Direct taxes are in the budgets of lower-levels. When it comes to question 45, I am not sure what is meant by “tax expenditure” – if you mean expenditures financed by tax revenues, appropriate answer is B and if you mean the overview of what is the expense of tax collection/administration, that the answer is probably “c” (as mentioned above, tax administration for direct taxes is not at the state level, while tax administration for indirect taxes is on the state level (through Indirect Tax Authority). The overall budget presents all expenditure of the Indirect Tax Authority in the same detail as for other users (expenditure by economic category).

**Peer Reviewer Two Comment:** The State Government has no responsibility over direct taxes. They are regulated by sub-national (entity level) government. State government is financed by indirect taxes and non-tax revenues. There are only tax exemptions from indirect taxes payment (but these firms are not even considered tax payers), but no tax deductions for this taxes. However, in general, “tax expenditure” concept is not used in BiH.

**Researcher Response:** The correct answer is “d” as no such information is presented in the executive proposal. This requires a sophisticated policy analysis and our government is not quite prone to that.

**IBP Comment:** IBP editors chose answer, “d” in light of researcher’s comment.

d

<p>46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?</p> <ul style="list-style-type: none"> <li>a. All earmarked revenues are identified individually.</li> <li>b. At least two-thirds of, but not all, earmarked revenues are identified individually.</li> <li>c. Less than two-thirds of earmarked revenues are identified individually.</li> <li>d. No earmarked revenues are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> The situation is as follows: budget users at the state level do not have classic earmarked revenues – all revenues go through the Single Account of Treasury and are planned as regular revenues of the Budget, not directly connected to the specific kind of expenditure. A few exemptions are in regards to the regulatory agencies (such as Regulatory Agency for Communications), for which those revenues are identified individually. However, their revenues are planned on the revenue side of the budget, and expenditure on the expenditure side of the budget. However, their expenditure is not directly conditioned by receiving the revenues. Therefore, answer is “a.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b> All earmarked grants are identified individually. All own revenues (revenues from ministries’ activities) are identified by institution that has collected them, but these institutions are not entitled to keep these revenues. As for the special tax and fees revenues, there are only 3 institutions collecting them and they are entitled to keep these revenues. The breakdown of which agency has collected which and how much of revenue is given in Executive Budget. However, from the Executive Budget document itself it is not clear here who would be (if anyone specifically) beneficiary.</p>	<p>a</p>
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<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> <li>a. One percent or less of expenditure is dedicated to secret items.</li> <li>b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items.</li> <li>c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items.</li> <li>d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> These items are not regarded as secret and expenditures directed to the national intelligence agency is publicly available (i.e. they can be found in the official budget documents cited earlier).</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>a</p>
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<b>The Budget Narrative &amp; Performance Monitoring</b>	
<p>48. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on the link between the budget and the government’s stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on the link between the budget and the government’s stated policy goals is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher’s Response to this Question was “d.”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “c.” Both explanations of the Budget which is a part of the Budget proposal, as well as the MTEFs give some information on connection between expenditure and policy goals.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Researcher Response:</u></b> I chose my answer because even if we state Executive’s Budget Proposal as the source, no information explaining the link between the government policy objectives and budget is available. Therefore the correct answer is “d.”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	d

<p>49. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the link between the budget and the government’s stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the major policy goals, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the link between the budget and the government’s stated policy goals over a multi-year period is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher’s Response to this Question was “d.”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “c.” Both explanations of the Budget which is a part of the Budget proposal, as well as the MTEFs give some information on connection between expenditure and policy goals.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Researcher Response:</u></b> The executive budget proposal does not cover multi-year period. Therefore the correct answer is “d.”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>d</p>
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<p>50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ol style="list-style-type: none"> <li>Non-financial data are presented for all programs.</li> <li>Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures.</li> <li>Non-financial data are presented for programs representing less than two-thirds of expenditure.</li> <li>No non-financial data are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> I agree that the answer is “d.” Bosnia and Herzegovina has been undergoing a budget reform, in which program budgeting is being introduced. In this sense, a budget user (for example Ministry of Safety) divides its budget into programs, defined by activities (e.g. one program of the Ministry of Safety would be Fighting Human Trafficking, while another program would be e.g. Border Supervision). Now, the budget is still adopted only in overall economic categories (salaries, allowances, travel expenses...) at the moment, but the amendments to the Budget Laws have been prepared in 2008 which will also formally introduce program budgeting into the adopted laws in future period. However, in practice, information on programs is submitted to the Ministry of Finance and Treasury of BiH by the users already and is then sent to the Parliament as the supplementary information in the process of budget adoption (this was done in the process of 2008 budget adoption for the first time). Since this questionnaire refers to 2007 budget, answer here is “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ol style="list-style-type: none"> <li>The non-financial data are very useful for assessing program performance.</li> <li>The non-financial data are mostly useful for assessing program performance.</li> <li>The non-financial data are somewhat useful for assessing program performance.</li> <li>No non-financial data are provided or they are not useful for assessing program performance.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> See comment for question 50.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>52. Does the executive’s budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ul style="list-style-type: none"> <li>a. Performance indicators are presented for all programs.</li> <li>b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures.</li> <li>c. Performance indicators are presented for programs representing less than two-thirds of expenditures.</li> <li>d. No performance indicators are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> See comment for question 50.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ul style="list-style-type: none"> <li>a. All performance indicators are well designed.</li> <li>b. Most performance indicators are well designed.</li> <li>c. Some performance indicators are well designed, but most are not.</li> <li>d. No programs have performance indicators, or they are not well designed.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> See comment for question 50.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>54. Are performance indicators used in conjunction with performance targets presented in the executive’s budget or any supporting budget documentation?</p> <ul style="list-style-type: none"> <li>a. All performance indicators are used in conjunction with performance targets.</li> <li>b. Most performance indicators are used in conjunction with performance targets.</li> <li>c. Some performance indicators are used in conjunction with performance targets, but most are not.</li> <li>d. No performance indicators are used in conjunction with performance targets.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> See comment for question 50.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>55. Does the executive’s budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country’s most impoverished populations?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on policies intended to alleviate poverty is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> See comment for question 50.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<b>Additional Key Information for Budget Analysis &amp; Monitoring</b>	
<p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive’s budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>	

<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <p>a. Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “a.” The Budget itself does not include this information, but the ministries and institutions in charge of administrations of the taxes, fees, royalties and other revenue sources provided all information (e.g. <a href="http://www.uino.gov.ba/b/Porezi/PDV/">http://www.uino.gov.ba/b/Porezi/PDV/</a>), which is publicly available.</p> <p><b><u>Peer Reviewer Comment:</u></b> Only BFP (considered as supporting document here, but it is actually Pre-Budget), but not Executive Budget, contains some information. With respect to indirect taxes a number of different information and analysis is available at <a href="http://www.oma.uino.gov.ba">http://www.oma.uino.gov.ba</a> or <a href="http://www.uino.gov.ba">http://www.uino.gov.ba</a></p> <p><b><u>Researcher Response:</u></b> We agree with the comments of both peer reviewers. We were originally in a dilemma between answers “b” and “c.” Indeed there is a wealth of information available however we are not convinced that answer “a” would offer an accurate portrayal. We would however accept answer “b.”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “b” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>b</p>
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<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ol style="list-style-type: none"> <li>Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded.</li> <li>Yes, some analysis is presented, but it lacks important details.</li> <li>No analysis on the distribution of the tax burden is presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> Some ad hoc analyses are prepared (e.g. during the period of introduction value-added tax, such analysis was prepared and was publicly available <a href="http://www.dep.gov.ba/dwnld/PDV_PRIJEDLOG_MJERA.pdf">http://www.dep.gov.ba/dwnld/PDV_PRIJEDLOG_MJERA.pdf</a>). However, these kinds of analyses are not produced systematically. Therefore, I agree with answer “d.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.</li> <li>Yes, information is presented, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on conditions associated with IFI assistance is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> Some information is available for public (e.g. on previous IMF Stand-By Arrangements or World Bank Loans) and some is covered within the reports on budget execution, but not systematically and not in enough detail.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	c

<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ol style="list-style-type: none"> <li>a. Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.</li> <li>b. Yes, information is presented, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on conditions associated with donor country assistance is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher’s Response to this Question was “d.”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “c.” Some information is available for public (e.g. on European Commission’s CARDS program - <a href="http://www.dei.gov.ba/ba/?ID=461">http://www.dei.gov.ba/ba/?ID=461</a>) and some is covered within the reports on budget execution, but not systematically and not in enough detail.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Researcher Response:</u></b> We agree with PR1 and should switch answer to “c.”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “c” consistent with the peer reviewer’s and researcher’s observations.</p>	c
<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ol style="list-style-type: none"> <li>a. Yes, it provides a summary that is very informative.</li> <li>b. Yes, it provides a summary that is somewhat informative.</li> <li>c. Yes, but the summary is not very informative.</li> <li>d. No, it does not provide a summary.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> The only available summary is and Executive Summary section of the previously cited Budget Framework Paper</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b

<p>61. Does the executive publish a “citizens budget” or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <ul style="list-style-type: none"> <li>a. Yes, it publishes a citizens budget that is very informative.</li> <li>b. Yes, it publishes a citizens budget that is somewhat informative.</li> <li>c. Yes, but the citizens budget is not very informative.</li> <li>d. No, it does not publish a citizens budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>
<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ul style="list-style-type: none"> <li>a. Yes, thorough definitions of budget terms are provided.</li> <li>b. Yes, definitions are provided, but some details are excluded.</li> <li>c. Yes, some definitions are provided, but it lacks important details.</li> <li>d. No, definitions are not provided.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>

<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ol style="list-style-type: none"> <li>Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information.</li> <li>Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information.</li> <li>Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information.</li> <li>No, the right to access government information has not been codified into law, or this right does not include access to budget information.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> BiH Law on free Access to Information, Official Gazette of BiH, 57/00</p> <p><u>Comment:</u> Access to Public Information Act grants citizens access to all public documents.</p> <p><b><u>Peer Reviewer One Comment:</u></b> Law is also available on Council of Ministers' website <a href="http://vijeceministara.gov.ba/bosanski/zakon_o_slobodi_pristupa_informacijama_b.pdf">http://vijeceministara.gov.ba/bosanski/zakon_o_slobodi_pristupa_informacijama_b.pdf</a>.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it (for example, from a ministry or agency)?</p> <ol style="list-style-type: none"> <li>In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence.</li> <li>In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures.</li> <li>In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures.</li> <li>In practice, no highly disaggregated expenditure information is available.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> It depends. Usually no program specific financial data (aggregate or disaggregate) is readily available in the budget or its supporting documents. Such information could potentially be obtained following a specific written request, that is if the ministry/agency itself keeps track of program specific financial data. However, this is rarely the case. So is answer "e" an appropriate answer to the question?</p>	d

**Peer Reviewer One Comment:** I think that the confusion here related to the term “program.” Bosnia and Herzegovina has been undergoing a budget reform, in which program budgeting is being introduced. In this sense, a budget user (for example Ministry of Safety) divides its budget into programs, defined by activities (e.g. one program of the Ministry of Safety would be Fighting Human Trafficking, while another program would be e.g. Border Supervision). Now, the budget is still adopted only in overall economic categories (salaries, allowances, travel expenses...) at the moment, but the amendments to the Budget Laws have been prepared in 2008 which will also formally introduce program budgeting into the adopted laws in future period. However, in practice, information on programs is submitted to the Ministry of Finance and Treasury of BiH by the users already and is then sent to the Parliament as the supplementary information in the process of budget adoption (this was done in the process of 2008 budget adoption for the first time). In line with the Law on Access to Information ([http://vijeceministara.gov.ba/bosanski/zakon\\_o\\_slobodi\\_pristupa\\_informacijama\\_b.pdf](http://vijeceministara.gov.ba/bosanski/zakon_o_slobodi_pristupa_informacijama_b.pdf)), citizens can demand additional detail information on budget directly from budget users, and from Ministry of Finance and Treasury (for collective information on all users).

Now, if this question refers to “program budgeting” as defined above (and as understood in BiH terms), correct answer here would probably be “d” since for 2007 budget, program budget data was not submitted to Parliament in the process of adoption of 2007 budget, but the Ministry of Finance and Treasury had requested the program budget data from users at that time as well (but it was not sent to the Parliament in the process of 2007 Budget adoption, since the quality of budget requests were not at the desired level, since the concept of program budgeting just started being introduced at that time), so some users could have provided the more information on their budgets in program format at that time.

If this question refers to more detailed data in general, and not specifically to program budgeting as defined above, the correct question is "b" (the legal obligation is in place, but in practice, some budget users probably would not respond to citizens' request).

**Peer Reviewer Two Comment:** As stated earlier Executive budget or BFP DO NOT contain ANY PROGRAMMATIC information. However, all agencies are requested to produce their budget submissions by programs containing specific objectives and performance information. Therefore, this information DOES exist in agencies and MoF. However, since public is not aware of their existence it has not yet happened that someone has actually requested information. This is due to fact that program budget is an initiative started by MoF, but since it has not been officially adopted by Cabinet, this information is not contained in any official budget document. A more appropriate response to this question IN PRACTICE would be “d.”

**Researcher Response:** We would add to the comments that some institutions would not be able to readily respond to citizens requests even if they wanted to due to either negligence or poor record keeping practices. We agree on answer “d.”

65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it from a ministry or agency?

- a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence.
- b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures.
- c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.
- d. In practice, no highly disaggregated non-financial expenditure information is available.
- e. Not applicable/other (please comment).

Citation:

Comment:

It depends on what kind of non-financial information one is talking about. Number of persons employed by specific ministries/agencies is usually available. However this information is not broken down by specific programs. In general, non-financial information can be made available after a request in writing has been submitted to relevant institution. However, often times ministries/agencies themselves do not keep track of non-financial information especially when it comes to programme beneficiaries and programme outcomes/results. In light of the above I ask you what you would consider as an appropriate answer to this question or should answer "e." remain.

**Peer Reviewer One Comment:** Similarly to what I commented above for question 64, if this question refers to "program budgeting" as defined above (and as understood in BiH terms), correct answer here would probably be "c." If this question refers to more detailed data in general, and not specifically to program budgeting as defined above, the correct response is "b."

**Peer Reviewer Two Comment:** The same as for question 64 applies.

**Researcher Response:** See earlier comment. We concur with IBP's choice.

**IBP Comment:** IBP editors chose answer, "d" to maintain consistency with the criteria used for selecting answers across countries, in light of peer reviewer two comments under Q.64 and researcher's comment.

d

## **Section Three: The Budget Process**

<b>The Budget Process</b>	
<b>Executive's Formulation of the Budget</b>	
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ul style="list-style-type: none"> <li>a. The release date is set in permanent law.</li> <li>b. The executive announces the release date at least two months in advance.</li> <li>c. The executive announces the release date less than two months but more than two weeks in advance.</li> <li>d. The executive announces the release date two weeks or less before the release, or makes no announcement.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Law on Financing of BiH Institutions, <a href="http://www.trezorbih.gov.ba/">http://www.trezorbih.gov.ba/</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>67. Does the executive release to the public its timetable for preparation of 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 what ever central government agency is in charge of coordinating the budget’s formulation)?</p> <p>a. Yes, a detailed timetable is released to the public.  b. Yes, a timetable is released, but some details are excluded.  c. Yes, a timetable is released, but it lacks important details.  d. No, a timetable is not issued to the public.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u>  In line with the agreed Action Plan for the whole BiH.</p> <p><b><u>Researcher’s Response to this Question was “a.”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> Action plan is also published within the Medium Term Expenditure Framework (<a href="http://trezorbih.gov.ba/publications/bos/DOB.pdf">http://trezorbih.gov.ba/publications/bos/DOB.pdf</a>).</p> <p><b><u>Peer Reviewer Two Comment:</u></b> Detailed timetable is prepared by MoF and issued to all agencies. However, available for public is only abbreviated version, that is part of Budget Framework Paper <a href="http://www.trezorbih.gov.ba/publications/hr/dob_2008-2010_hrv.pdf">http://www.trezorbih.gov.ba/publications/hr/dob_2008-2010_hrv.pdf</a> (pages 10-11)  A more appropriate response to this question would be “b.”</p> <p><b><u>Researcher Response:</u></b> We stick to our original answer, “a.” The timetable with sufficient information is available to public.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “b” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>b</p>
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<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ul style="list-style-type: none"> <li>a. The executive adheres to the dates in its timetable.</li> <li>b. The executive adheres to most of the key dates in its timetable.</li> <li>c. The executive has difficulty adhering to most of the dates in its timetable.</li> <li>d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher’s Response to this Question was “c.”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “b.” Ministry of Finance prepared budget in time, and the Council of Ministers usually adopts the budget broadly in time. Most of the delay occurs at the Parliamentary stage.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Researcher Response:</u></b> Again, we were here in a dilemma between answers “b” and “c.” We do not have a strong preference as to either of the two answers.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “b” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>b</p>
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<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> <li>a. Yes, the executive holds extensive consultations with a wide range of legislators.</li> <li>b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.</li> <li>c. Yes, the executive holds very limited consultations, involving only a few members of the legislature.</li> <li>d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> Law on financing of BiH Institutions, <a href="http://www.trezorbih.gov.ba/">http://www.trezorbih.gov.ba/</a></p> <p><b><u>Researcher’s Response to this Question was “a.”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> If by this you mean whether the executive holds the consultations with the Parliament during the process of budget adoption, than the answer is “a.” However, if you mean whether the legislature is consulted in the process before drafting of the budget, then the answer is “d” there are no official consultations with the Parliament, but the Parliament can provide its comments on budget priorities, since they are outlined in the Medium Term Budget Framework, which is a pre-draft of the budget and which is published on the Ministry of Finance’s website in July each year.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Researcher Response:</u></b> We agree with the PR1 comments. However, extensive consultations indeed take place due to the setup of BiH Parliament as no major spending initiative can be introduced at the level of BiH Parliament without the prior consent of Parliamentarians representing the interests of both entities, namely Republika Srpska and Federation. We’ll leave it to IBP to decide what an appropriate answer is.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “c” to maintain consistency with the criteria used for selecting answers across countries, and in light of the peer reviewer’s comment.</p>	<p>C</p>
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<p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> <li>a. Yes, the executive holds extensive consultations with a wide range of constituencies.</li> <li>b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded.</li> <li>c. Yes, the executive holds very limited consultations, involving only a few constituencies.</li> <li>d. No, the executive does not typically consult with the public as part of the budget preparation process.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher’s Response to this Question was “c.”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d.” The executive does not hold official consultations with the public about the budget. However, in the process of drafting sectoral strategies and other documents which are reflected in the budget priorities, budget users usually hold public discussions.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> As far as I know they do not involve anyone. Budget preparation is very internal process. A more appropriate response to this question would be “d.”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>d</p>
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<p>71. When does the executive release a pre-budget statement to the public?</p> <ol style="list-style-type: none"> <li>The executive releases a pre-budget statement at least four months in advance of the start of the budget year.</li> <li>The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year.</li> <li>The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year.</li> <li>The executive does not release a pre-budget statement.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> Pre-budget statement or Budget Framework document is to be prepared by Ministry of Finance and Treasury as a Draft Budget; subject of Government's approval (see the Law on financing of BiH Institutions)</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> BFP is addressed as Preliminary Draft Budget, and not Draft Budget. It is Pre-Budget Statement, and it is issued usually in early July. This was probably mistyped. "Draft Budget" as mentioned by the researcher is something else – it is first version of budget that is prepared by MoF and sent to Cabinet by the end of September.</p>	a
<p>72. Does the pre-budget statement describe the government's macroeconomic and fiscal framework?</p> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the government's fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> (for more details see the 2008-10 Budget framework document <a href="http://www.trezorbih.gov.ba/">http://www.trezorbih.gov.ba/</a>)</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>73. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <p>a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded.</p> <p>c. Yes, some explanation is presented, but it lacks important details.</p> <p>d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  <a href="http://www.trezorbih.gov.ba/">http://www.trezorbih.gov.ba/</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<b>Legislative Approval of the Budget</b>	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <p>a. The legislature receives the budget at least three months before the start of the budget year.</p> <p>b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year.</p> <p>c. The legislature receives the budget less than six weeks before the start of the budget year.</p> <p>d. The legislature does not receive the budget before the start of the budget year.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  The Council of Ministers is obliged to submit a draft Budget for the following year to the Presidency of Bosnia and Herzegovina no later than October 15th of the current year. Pursuant to its own rules of procedure, the Presidency of Bosnia and Herzegovina is obliged to submit a proposed Budget to the Parliamentary Assembly of Bosnia and Herzegovina by November 1st of the current year for the following year. The Parliamentary Assembly of Bosnia and Herzegovina shall discuss the proposed Budget submitted by the Presidency of Bosnia and Herzegovina, and under its own rules of procedures adopt a Budget Law by December 31st of the current year (Law on financing of the BiH Institutions, Article 10, <a href="http://www.trezorbih.gov.ba/">http://www.trezorbih.gov.ba/</a>).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b

<p>75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ul style="list-style-type: none"> <li>a. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.</li> <li>b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies.</li> <li>c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard.</li> <li>d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>c</p>
<p>76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard.</li> <li>b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard.</li> <li>c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard.</li> <li>d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> Additional comment: within the budget reform BiH is undergoing (see my comments in Note for Peer Reviewers), these kinds of public hearings are envisaged to take place. However, currently, some hearings are already held for some sectors – e.g. defense and safety (they are not public yet).</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>

<p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <p>a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard.</p> <p>b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard.</p> <p>c. Yes, a limited number of hearings are held in which testimony from the public is heard.</p> <p>d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d
<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <p>a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings.</p> <p>b. Yes, the committees release reports, but some details are excluded.</p> <p>c. Yes, the committees release reports, but they are not very informative.</p> <p>d. No, the committees do not release reports or do not hold public hearings.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Law on budget execution of the BiH Institutions and International obligations of BiH (<a href="http://www.trezorbih.gov.ba/">http://www.trezorbih.gov.ba/</a>).</p> <p><u>Comment:</u> Very general information</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	c

<p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <p>a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures.</p> <p>b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> For the Intelligence Agency there is actually special Committee within Parliament that this agency submits detailed reports to and they are the only one with full insight of their activities and spending. The rest of Parliament, as well as public receive more aggregated information (usually only by economic category, including a big item under contracted services).</p>	b
<p>80. Does the legislature have authority <i>in law</i> to amend the budget presented by the executive?</p> <p>a. Yes, the legislature has unlimited authority <i>in law</i> to amend the budget.</p> <p>b. Yes, the legislature has authority <i>in law</i> to amend the budget, with some limitations.</p> <p>c. Yes, the legislature has authority <i>in law</i> to amend the budget, but its authority is very limited.</p> <p>d. No, the legislature does not have any authority <i>in law</i> to amend the budget.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ol style="list-style-type: none"> <li>a. The approved budget includes program-level detail.</li> <li>b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs).</li> <li>c. The approved budget includes only departmental totals.</li> <li>d. The approved budget includes less information than departmental totals.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> For more details see the 2007-09 Budget Framework Document and the annual 2007 budget (<a href="http://www.trezorbih.gov.ba/">http://www.trezorbih.gov.ba/</a>).</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be “c.” In the case department means budgetary unit or agency, or “d” if it means organizational sub-divisions. Budget includes information by agency plus so called “programs of special purpose” (which are not real programs, but more of a transfer or in some cases earmarked activities) in cases of some ministries. Information by economic categories is also given.</p> <p><b><u>Researcher Response:</u></b> I chose my answer “b” because the approved budget contains both departmental totals and also expenditures by so called “special purpose programs.”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “b” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>b</p>
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<b>Executive's Implementation of the Budget</b>	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <p>a. In-year reports on actual expenditure are released at least every month.  b. In-year reports on actual expenditure are released at least every quarter.  c. In-year reports on actual expenditure are released at least semi-annually.  d. In-year reports on actual expenditure are not released.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u>  here, we assume the Reports on budget execution</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b
<p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <p>a. Yes, in-year reports cover all expenditures.  b. Yes, in-year reports cover at least two-thirds, but not all, of expenditures.  c. Yes, in-year reports cover less than two-thirds of expenditures.  d. No in-year reports are released to the public.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> All expenditure is covered in the quarterly, semiannual and annual reports on execution.  (<a href="http://trezorbih.gov.ba/publications/bos/Izvjestaj_o_izvršenju_budzeta_2006_bos.pdf">http://trezorbih.gov.ba/publications/bos/Izvjestaj_o_izvršenju_budzeta_2006_bos.pdf</a>).</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ol style="list-style-type: none"> <li>The in-year reports on actual expenditures organized by administrative unit contain program-level detail.</li> <li>The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs).</li> <li>The in-year reports on actual expenditures organized by administrative unit contain only departmental totals.</li> <li>The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> Semi-annual reports on rebalance of budget</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “c.” While MTEF and Budgets contain some additional information on sub-department totals or major programs, execution report do not.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> This is true in a case department means budgetary unit or agency. In-year reports follow budget structure and include information by agency plus so called “programs of special purpose” (which are not real programs, but more of a transfer or in some cases earmarked activities) in cases of some ministries. Information by economic categories is also given.</p> <p><b><u>Researcher Response:</u></b> See our response to question 81.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “b” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>b</p>
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<p>85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> <li>a. Yes, comparisons are made for all expenditures.</li> <li>b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures.</li> <li>c. Yes, but comparisons are made for less than two-thirds of expenditures.</li> <li>d. No, comparisons are not made, or no in-year reports are released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ul style="list-style-type: none"> <li>a. In-year reports on actual revenue collections by source of revenue are released at least every month.</li> <li>b. In-year reports on actual revenue collections are released at least every quarter.</li> <li>c. In-year reports on actual revenue collections are released at least semi-annually.</li> <li>d. In-year reports on actual revenue collections by source of revenue are not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b

<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ul style="list-style-type: none"> <li>a. In-year reports cover the actual revenue collections of all sources of revenue.</li> <li>b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue.</li> <li>c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources.</li> <li>d. In-year reports on actual revenue collections are not released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> <li>a. Yes, comparisons are made for all revenue sources.</li> <li>b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources.</li> <li>c. Yes, but comparisons are made for less than two-thirds of revenue sources.</li> <li>d. No, comparisons are not made, or no in-year reports are released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

89. Does the executive release to the public in-year reports on actual borrowing?

- a. Yes, in-year reports on actual borrowing are released at least every month.
- b. Yes, in-year reports on actual borrowing are released at least every quarter.
- c. Yes, in-year reports on actual borrowing are released at least semi-annually.
- d. No, in-year reports on actual borrowing are not released.
- e. Not applicable/other (please comment).

Citation:

As per the Rulebook on financial reporting in BiH Institutions

<http://www.trezorbih.gov.ba/publications/bos/PRAVILNIK%20O%20FINANSIJSKOM%20IZVJESTAVANJU.pdf>

Article 6 states:

Ministry of Finance and Treasury will, as a special part of the periodic and annual report, treat the issue of external debt, in which the following information will be provided:

- flow of designated funds for the purpose of servicing external debt
- executed external debt servicing reported by type of creditor and structure of debt obligation (principal, interest, associated expenses)
- comparative data on planed and executed external debt payments, with explanation.

Comment:

**Researcher's Response to this Question was "c."**

**Peer Reviewer One Comment:** A more appropriate response to this question would be "b." Together with the budget execution reports, quarterly reports give information on actual borrowing.

**Peer Reviewer Two Comment:** In-year-reports I have seen so far had no information on actual borrowing except on grants. A more appropriate response to this question would be "d."

**Researcher Response:** I chose my answer "c" because the information regarding external debt is prepared at least once a year but as often as CoM or Parliament will find the need for such information. Therefore we remain with the original choice of answer.

**IBP Comment:** IBP editors chose answer, "d" in light of peer reviewer two's comment and researcher's comment: information is prepared at least once a year, but this does not imply that it is regularly included in the in-year reports. To maintain consistency with the criteria used for selecting answers across countries, "d" is the most appropriate answer.

d

90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?
- Yes, extensive information related to the composition of government debt is presented.
  - Yes, key additional information is presented, but some details are excluded.
  - Yes, some additional information is presented, but it lacks important details.
  - No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released.
  - Not applicable/other (please comment).

Citation:

As per the Rulebook on financial reporting in BiH Institutions  
<http://www.trezorbih.gov.ba/publications/bos/PRAVILNIK%20O%20FINANSIJSKOM%20IZVJESTAVANJU.pdf>

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- executed external debt servicing reported by type of creditor and structure of debt obligation (principal, interest, associated expenses)
- comparative data on planned and executed external debt payments, with explanation.

d

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** In-year-reports I have seen so far had no information on actual borrowing except on grants. A more appropriate response to this question would be “d.”

**Researcher Response:** We choose to keep our answer “a.” Information contained in document called “Information on the status of external debt of BiH as of December 31, 2006” has such level of detail:

[http://www.trezorbih.gov.ba/publications/bos/vanj\\_dug\\_bos.pdf](http://www.trezorbih.gov.ba/publications/bos/vanj_dug_bos.pdf)

**IBP Comment:** IBP editors chose answer, “d” in light of peer reviewer’s comment. The document mentioned by the researcher is not an in-year report, as it is released only once a year (March 2007).

<p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ul style="list-style-type: none"> <li>a. Reports are released 1 month or less after the end of the period.</li> <li>b. Reports are released 2 months or less (but more than 1 month) after the end of the period.</li> <li>c. Reports are released more than 2 months after the end of the period.</li> <li>d. In-year reports are not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher’s Response to this Question was “a.”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “b.” In line with the Law on Financing, quarterly reports are sent to Parliament at the latest 60 days after the end of the quarter.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “b” as for peer reviewer comment.</p>	<p>b</p>
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<p>92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ul style="list-style-type: none"> <li>a. Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget.</li> <li>b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details.</li> <li>c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details.</li> <li>d. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher’s Response to this Question was “b.”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d,” which is in line with the Tables 1 and 2 and this entire questionnaire. This only happens in the case of budget rebalances (which only happened once at the state level and which usually happen few months before the end of the year), but no Mid Year Reports are prepared systematically each year, as defined in Guide for the Open Budget Questionnaire.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> There is no Mid-Year review as such. What is here perhaps mistaken for mid-year review are semi-annual budget execution reports. As Mid Year Review qualifies something called “Budget Rebalans” (supplementary budget) which is done very rarely (only twice in the last 6 years) and not necessarily after 6 months of budget implementation. More appropriate answer here is “d.”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>d</p>
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<p>93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ol style="list-style-type: none"> <li>Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.</li> <li>Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided.</li> <li>Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided.</li> <li>No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher’s Response to this Question was “a”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d” (see comment under question 92).</p> <p><b><u>Peer Reviewer Two Comment:</u></b> As in the above question, more appropriate answer here is “d.”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	d
<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ol style="list-style-type: none"> <li>The mid-year review includes program-level detail for expenditures.</li> <li>The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs).</li> <li>The mid-year review includes only departmental totals (or functional totals).</li> <li>The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher’s Response to this Question was “c.”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d” (see comment under question 92).</p> <p><b><u>Peer Reviewer Two Comment:</u></b> As in the above question, more appropriate answer here is “d.”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	d

<p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ul style="list-style-type: none"><li>a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.</li><li>b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided.</li><li>c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided.</li><li>d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget.</li><li>e. Not applicable/other (please comment).</li></ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher’s Response to this Question was “b.”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “d” (see comment under question 92).</p> <p><b><u>Peer Reviewer Two Comment:</u></b> As in the above question, more appropriate answer here is “d.”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>d</p>
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<p>96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain <i>minimal</i> level specified in law or regulation)?</p> <ol style="list-style-type: none"> <li>a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units.</li> <li>b. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment.</li> <li>c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented.</li> <li>d. No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below).</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Researcher’s Response to this Question was “a.”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “e.” Under Law on Financing, in extraordinary circumstances, budget appropriations under the budget ceiling adopted by the Parliament can be shifted between the users (with the exception of the following budget users: Parliament, Supreme Audit Institution, Supreme Constitutional Court and all of the judiciary), with the approval of Council of Ministers (and not the Parliament). However, this happens very rarely in practice. Real budget rebalances need to be approved by the Parliament.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Researcher Response:</u></b> In response to PR1 comment, shifting of funds between budget users with the noted exceptions can happen on the basis of a decision by the Council of Ministers, but has never happened. Any such decisions usually lead to a budget rebalance which was the rationale for selecting answer “a.” We therefore stick to the original choice.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “a,” consistent with peer reviewer and researcher’s comments.</p>	a
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<p>97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ol style="list-style-type: none"> <li>There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year.</li> <li>The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities.</li> <li>The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities.</li> <li>No, the procurement process was not open and competitive in practice.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="http://www.revizija.gov.ba/en/news/">http://www.revizija.gov.ba/en/news/</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “b.” Very strict Law on Public Procurement (<a href="http://www.nabavke.com/zakonbih.pdf">http://www.nabavke.com/zakonbih.pdf</a>). There are some instances of the procurements not following an open and competitive process in practice, but these are not too often.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “c” to maintain consistency with the criteria used for selecting answers across countries.</p>	c
<p>98. When does the legislature typically approve supplemental budgets?</p> <ol style="list-style-type: none"> <li>Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify).</li> <li>Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify).</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u>  Supplemental budget are often approved during the rebalance exercise or in some extraordinary circumstances.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ul style="list-style-type: none"> <li>a. Supplemental budgets are generally equal to 2 percent or less of the original budget.</li> <li>b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget.</li> <li>c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget.</li> <li>d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> BiH Institutions (state level) only had one rebalance (in 2003  <a href="http://www.sllist.ba/secure/2003s/2003/glasnik/bosanski/broj34/broj34bos.htm">http://www.sllist.ba/secure/2003s/2003/glasnik/bosanski/broj34/broj34bos.htm</a>).</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	e
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100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?

- a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget.
- b. Expenditures are approved after the funds are expended, but before the end of the fiscal year.
- c. Expenditures are approved after the end of the fiscal year, for example in the next budget.
- d. Such expenditure takes place without legislative approval.
- e. Not applicable/other (please comment).

Citation:

Comment:

**Researcher's Response to this Question was "a."**

**Peer Reviewer One Comment:** A more appropriate response to this question would be "e" or "d." In budget of BiH Institutions, there are Current Reserves, which cannot constitute more than 3% of the total budget excluding the foreign debt servicing. Reserve can be used for urgent expenditures, financing of the legal contingencies and grants for the non-profit organizations. Current reserves of up to 3% of the Budget (usually are lower than 3%) are therefore adopted by the Parliament within the Budget within different categories (e.g. 2007 budget had 6 kinds of reserves – for legal contingencies, capital investment, new budget users, EU negotiations, financing of reconstruction of war-torn Srebrenica and other reserve, within which grants to non-profit organizations are given. During the year, Council of Ministers needs to approve these spending (not the Parliament).

**Peer Reviewer Two Comment:**

**Researcher Response:** We interpreted the Law differently. Parliament approves the contingency reserve of no more than 3 % of the total revenues, excluding grants, and it is stipulated by the law what these expenditures can be used for in specific but relatively broad categories.

**IBP Comment:** IBP editors chose answer, "d" in light of researcher's comment's and to maintain consistency of responses across countries.

d

<b>Executive's Year-end Report and the Supreme Audit Institution</b>	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?</p> <ul style="list-style-type: none"> <li>a. The report is released six months or less after the end of the fiscal year.</li> <li>b. The report is released 12 months or less (but more than six months) after the end of the fiscal year.</li> <li>c. The report is released more than 12 months after the end of the fiscal year.</li> <li>d. The executive does not release a year-end report.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Law on Financing of BiH Institutions , Article 22</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ul style="list-style-type: none"> <li>a. Yes, all data on actual outcomes have been audited.</li> <li>b. At least two-thirds, but not all, of the data on actual outcomes have been audited.</li> <li>c. Less than two-thirds of the data on actual outcomes have been audited.</li> <li>d. None of the data on actual outcomes has been audited, or a year-end report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> All quantitative information is given, but some details are excluded from the narrative discussion.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b
<p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ul style="list-style-type: none"> <li>a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level.</li> <li>b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases).</li> <li>c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals).</li> <li>d. No explanation of the differences is provided, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b

<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> All quantitative information is given, but some details are excluded from the narrative discussion.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>b</p>
<p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>

<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>c</p>
<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>

<p>109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country's most impoverished populations and the actual outcome?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>
<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key issues, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information is not presented on extra-budgetary funds, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> No extra-budgetary funds at the State (Central BiH) level</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>e</p>
<p><i>The Independence and Performance of the Supreme Audit Institution</i></p>	

<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ul style="list-style-type: none"> <li>a. Final audited accounts are released to the public six months or less after the end of the fiscal year.</li> <li>b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year.</li> <li>c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year.</li> <li>d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  <a href="http://www.revizija.gov.ba/bs/news/">http://www.revizija.gov.ba/bs/news/</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> Under Law on Financing, each budget user is audited 90 days after the end of the year.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ul style="list-style-type: none"> <li>a. All expenditures have been audited and the reports released to the public.</li> <li>b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited.</li> <li>c. Expenditure representing less than two-thirds of expenditure have been audited.</li> <li>d. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ul style="list-style-type: none"> <li>a. The annual audit report(s) includes one or more executive summaries summarizing the report's content.</li> <li>b. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>a</p>
<p>114. 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?</p> <ul style="list-style-type: none"> <li>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 they are removed.</li> <li>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>a</p>

<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ul style="list-style-type: none"> <li>a. Yes, the SAI releases to the public audits of all extra-budgetary funds.</li> <li>b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.</li> <li>c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.</li> <li>d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> In line with question 110, more appropriate response to this question would be “e.” State level does not extra-budgetary funds. Extra-budgetary funds do exist at lower levels of government and are audited by the respective Supreme Audit Institutions.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “e” in light of peer reviewer one’s observation.</p>	e
<p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ul style="list-style-type: none"> <li>a. The SAI has full discretion to decide which audits it wishes to undertake.</li> <li>b. The SAI has significant discretion, but faces some limitations.</li> <li>c. The SAI has some discretion, but faces considerable limitations.</li> <li>d. The SAI has no discretion to decide which audits it wishes to undertake.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> This discretion is granted in the legislation (Law on the Audit of the Financial Operations of the BiH Institutions, <a href="http://www.revizija.gov.ba/en/audit-law/">http://www.revizija.gov.ba/en/audit-law/</a>).</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ol style="list-style-type: none"> <li>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.</li> <li>The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.</li> <li>The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.</li> <li>The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> In line with the Law on Financing of BiH Institutions, Supreme Audit Institutions prepares draft of its budget, which is sent to Parliamentary Committee for approval, and then submitted to the Ministry of Finance to be included in Budget of BiH Institutions. Executive can give their opinion about the Supreme Audit Institution’s budget, but cannot change it.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ol style="list-style-type: none"> <li>The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate.</li> <li>The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate.</li> <li>The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate.</li> <li>The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?</p> <ul style="list-style-type: none"> <li>a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year.</li> <li>b. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year.</li> <li>c. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit.</li> <li>d. No, the SAI does not maintain any formal mechanisms of communication with the public.</li> <li>e. Not applicable.</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>b</p>
<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ul style="list-style-type: none"> <li>a. Yes, all audit reports are scrutinized.</li> <li>b. Yes, most audit reports are scrutinized.</li> <li>c. Yes, some audit reports are scrutinized.</li> <li>d. No, audit reports are not scrutinized.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>a</p>

<p>121. 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?</p> <ul style="list-style-type: none"> <li>a. Yes, the executive reports publicly on what steps it has taken to address audit findings.</li> <li>b. Yes, the executive reports publicly on most audit findings.</li> <li>c. Yes, the executive reports publicly on some audit findings.</li> <li>d. No, the executive does not report on steps it has taken to address audit findings.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> Under the Law on Financing, each budget user is obliged to give overview of steps it has taken to address audit recommendations or findings that indicate a need for remedial action, which Ministry of Finance then needs to be covered in budget execution report. However, in practice, this does not happen for all users. Answer “c” is appropriate.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>c</p>
<p>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> <li>a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations.</li> <li>b. Yes, a report is released, covering key audit recommendations, but some details are excluded.</li> <li>c. Yes, a report is released, but it lacks important details.</li> <li>d. No, a report is not produced or it is prepared for internal purposes only (please specify).</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> It is audit reports that contain specific references to actions (or lack thereof) taken by the executive in response to previous audit recommendations.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>a</p>

<p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"> <li>a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs.</li> <li>b. Yes, legislators are provided audit reports on secret items, but some details are excluded.</li> <li>c. Yes, legislators are provided audit reports on secret items, but they lack important details.</li> <li>d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify).</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>a</p>
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