September 28, 2007

International Budget Partnership
Center on Budget and Policy Priorities
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This questionnaire was completed by:

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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.”

<table>
<thead>
<tr>
<th>Budget Documents Used in Completing the Questionnaire</th>
<th>Budget Year Used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Budget Statement</td>
<td>2007</td>
</tr>
<tr>
<td>Budget Summary</td>
<td>2007</td>
</tr>
<tr>
<td>Executive’s Budget Proposal</td>
<td>2007</td>
</tr>
<tr>
<td>Supporting Budget Documents</td>
<td>2007</td>
</tr>
<tr>
<td>Citizens Budget</td>
<td>NA</td>
</tr>
<tr>
<td>Enacted Budget</td>
<td>2007</td>
</tr>
<tr>
<td>In-Year Reports</td>
<td>2007</td>
</tr>
<tr>
<td>Mid-Year Report</td>
<td>2007</td>
</tr>
<tr>
<td>Year-End Report</td>
<td>2005</td>
</tr>
<tr>
<td>Audit Report</td>
<td>2005</td>
</tr>
</tbody>
</table>

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.
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.”

<table>
<thead>
<tr>
<th>Budget Document</th>
<th>Full Title, Date, and Internet Link</th>
</tr>
</thead>
<tbody>
<tr>
<td>Executive’s Budget Proposal</td>
<td>Executive’s Budget Proposal (Predlog proračuna): <a href="http://www.mf.gov.si/slov/proracun/priprava_proracuna.htm#1">http://www.mf.gov.si/slov/proracun/priprava_proracuna.htm#1</a> (in Slovenian): - General part (Splošni del) / Explanation of general part (Obrazložitev splošnega dela proračuna) -Special part (Posebni del) / Explanation of general part (Obrazložitev posebenga dela proračuna) -Plan of development programmes (Načrt razvojnih programov)</td>
</tr>
<tr>
<td>Budget Document Three in Support of the Executive’s Budget Proposal</td>
<td>Proposal for financial plans for social security funds, other public funds and governmental agencies (Predlog finančnih načrtov skladov socialnega zavarovanja, javnih skladov in agencij z obrazložitvami): <a href="http://www.ius-software.si/baze/poro/index.htm">http://www.ius-software.si/baze/poro/index.htm</a>; on-line version of National Assembly's Gazette - for registered users only (in Slovenian)</td>
</tr>
<tr>
<td>Citizens Budget</td>
<td>Not produced</td>
</tr>
<tr>
<td>Enacted Budget</td>
<td>Enacted Budget (Sprejeti proračun) <a href="http://www.gov.si/mf/slov/proracun/sprejeti_proracun.htm">http://www.gov.si/mf/slov/proracun/sprejeti_proracun.htm</a> (in Slovenian):</td>
</tr>
<tr>
<td><strong>-Special part (Posebni del) / Explanation of general part</strong>&lt;br&gt;(Obrazložitev posebnega dela proračuna)</td>
<td>Report on budget realization for the period January-June (Poročilo o realizaciji proračuna Republike Slovenije za obdobje januar – junij)&lt;br&gt;<a href="http://www.dz-rs.si/index.php?id=374&amp;o=0&amp;unid=PUB">http://www.dz-rs.si/index.php?id=374&amp;o=0&amp;unid=PUB</a></td>
</tr>
<tr>
<td><strong>In-Year Reports</strong></td>
<td>Audit report of the Supreme Audit Institution (Revizijska poročila Računskega sodišča): <a href="http://www.rs-rs.si">http://www.rs-rs.si</a></td>
</tr>
<tr>
<td><strong>Mid-Year Review</strong></td>
<td>Other Documents</td>
</tr>
<tr>
<td><strong>Year-End Report</strong></td>
<td>Relevant Ministries &amp; Departments</td>
</tr>
<tr>
<td><strong>Other Documents</strong></td>
<td><strong>Ministry of Finance</strong>: <a href="http://www.gov.si/mf/">http://www.gov.si/mf/</a>&lt;br&gt;<strong>Supreme Audit Institution</strong>: <a href="http://www.rs-rs.si">www.rs-rs.si</a>&lt;br&gt;<strong>Institut for Macroeconomic Analyses and Development</strong>: <a href="http://www.sigov.si/zmar/index.php">www.sigov.si/zmar/index.php</a></td>
</tr>
</tbody>
</table>
Table 3. Distribution of Documents Related to the Executive’s Budget Proposal

<table>
<thead>
<tr>
<th>DISTRIBUTION OF BUDGET DOCUMENTS</th>
<th>Pre-budget</th>
<th>Executive’s Budget Proposal</th>
<th>Citizens budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Main document</td>
<td>Budget summary*</td>
</tr>
<tr>
<td>A. Not produced, even for internal purposes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>B. Produced for internal purposes, but not available to the public</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>C. Produced and available to the public, but only on request</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>Pre-budget</th>
<th>Executive’s Budget Proposal</th>
<th>Citizens budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Main document</td>
<td>Budget summary*</td>
</tr>
<tr>
<td>1. The release date is known at least one month in advance</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>2. Advance notification of release is sent to users, media</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>3. Released to public same day as official release to media</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Available on the Internet free of charge</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Free print copies available, limited distribution</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>6. Free print copies available, mass distribution</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>7. Readily available outside capital and/or big cities</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>8. Written in more than one language</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>9. News conference is held to discuss release</td>
<td>Yes</td>
<td>Yes</td>
</tr>
</tbody>
</table>

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

*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

<table>
<thead>
<tr>
<th>DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>For the following reports, place a “Yes” in the appropriate row below to indicate if the report is:</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>A. Not produced, even for internal purposes</td>
</tr>
<tr>
<td>B. Produced for internal purposes, but not available to the public</td>
</tr>
<tr>
<td>C. Produced and available to the public, but only on request</td>
</tr>
<tr>
<td>D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th></th>
<th>Enacted budget</th>
<th>In-year reports</th>
<th>Mid-year review</th>
<th>Year-end report</th>
<th>Audit report</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. The release date is known at least one month in advance</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>2. Advance notification of release sent to users, media</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>3. Released to public same day as official release to media</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Available on the Internet free of charge</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Free print copies available, limited distribution</td>
<td>Yes</td>
<td>Yes</td>
<td>No</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>6. Free print copies available, mass distribution</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>7. Readily available outside capital/big cities</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>8. Written in more than one language</td>
<td>No</td>
<td>Yes</td>
<td>Yes</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>9. News conference is held to discuss release</td>
<td>Yes</td>
<td>No</td>
<td>No</td>
<td>Yes</td>
<td>Yes</td>
</tr>
</tbody>
</table>

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.
The Executive’s Budget Proposal
Estimates for the Budget Year and Beyond

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)?

   a. All expenditures are classified by administrative unit.
   b. Expenditures are classified by administrative unit, but some small units are not shown separately.
   c. Expenditures are classified by administrative unit, but a significant number of units are not shown separately.
   d. No expenditures classified by administrative unit are presented.
   e. Not applicable/other (please comment).

Citation:
Executive’s Budget Proposal (Predlog proračuna - Posebni del proračuna):
http://www.mf.gov.si/slov/proracun/priprava_proracuna.htm#1
(in Slovenian).

Comment:
Expenditures that are classified by administrative units can be found in the Executive’s Budget Proposal (Predlog proračuna - Posebni del proračuna).

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
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:
Executive’s Budget Proposal (Predlog proračuna - Posebni del proračuna):
http://www.mf.gov.si/slov/proracun/priprava_proracuna.htm#1
(in Slovenian)

Comment:
Expenditures that are classified by functional classification can be found in the Executive’s Budget Proposal (Predlog proračuna - Posebni del proračuna).

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

3. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?
   a. All expenditures are classified by economic classification, and the categorization is compatible with international standards.
   b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards.
   c. Some, but not all, expenditures are classified by economic classification.
   d. No expenditures classified by economic classification are presented.
   e. Not applicable/other (please comment).

Citation:
Executive’s Budget Proposal (Predlog proračuna - Posebni del proračuna):
http://www.mf.gov.si/slov/proracun/priprava_proracuna.htm#1
(in Slovenian)

Comment:
Expenditures that are classified by functional classification can be found in the Executive’s Budget Proposal (Predlog proračuna - Posebni del proračuna).

Peer Reviewer One Comment: The comment above erroneously refers to functional classification, whereas the question is about the economic classification. The budget is fully classified according to economic categories, so the rating is correct.

Peer Reviewer Two Comment:
4. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the budget year?
   
a. Program-level data are presented for all expenditures.
b. Program-level data are presented for at least two-thirds of, but not all, expenditures.
c. Program-level data are presented, but for less than two-thirds of expenditures.
d. No program-level data are presented.
e. Not applicable/other (please comment).

Citation:
Executive’s Budget Proposal (Predlog proračuna - Posebni del proračuna):
http://www.mf.gov.si/slov/proracun/priprava_proracuna.htm#1
(in Slovenian)

Comment:
Expenditures for individual programs can be found in the Executive’s Budget Proposal (Predlog proračuna - Posebni del proračuna).

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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)?

   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).

Citation:
Budget memorandum (Proračunski memorandum):

Comment:
Estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year) are presented in the Budget Memorandum.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
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)?

   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).
   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.
   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.
   d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all.
   e. Not applicable/other (please comment).

Citation:

Comment:
More detailed than just the aggregate level expenditures are presented in the Executive's Budget Proposal (Predlog proračuna - Načrt razvojnih programov).

Peer Reviewer One Comment: The so-called “development budget” provides four-year estimates for capital and project spending at a very detailed level. The term “project” is not precisely defined. The Slovene Parliament approves two budget laws each year: in late 2007 for 2008 and 2009; in late 2008 for 2009 (revision) and 2010, etc.

Peer Reviewer Two Comment:
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?

   a. All sources of tax revenue are identified individually.
   b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually.
   c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually.
   d. No sources of tax revenue are identified individually.
   e. Not applicable/other (please comment).

Citation:
Executive’s Budget Proposal (Predlog proračuna - Splošni del proračuna):
http://www.mf.gov.si/slov/proracun/priprava_proracuna.htm#1
(in Slovenian)

Comment:
Different sources of tax revenues (such as income tax or VAT) for the budget year are presented in the Executive's Budget Proposal (Splošni del proračuna).

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

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?

   a. All sources of non-tax revenue are identified individually.
   b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually.
   c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually.
   d. No sources of non-tax revenues are identified individually.
   e. Not applicable/other (please comment).

Citation:
Executive’s Budget Proposal (Predlog proračuna - Splošni del proračuna):
http://www.mf.gov.si/slov/proracun/priprava_proracuna.htm#1
(in Slovenian)

Comment:
Different sources of non-tax revenue for the budget year are presented in the Executive's Budget Proposal (Splošni del proračuna). The term “source” refers to revenue type.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
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)?

   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).

Comment:
Estimates of the aggregate level of revenue are presented for a multi-year period (at least two years beyond the budget year) are presented in the Budget Memorandum. Budget memorandum includes revenue estimates for a multi-year period in very broad sense: the budget presents revenue estimates for two years.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

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)?

   a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).
   b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.
   c. Yes, multi-year estimates are presented, but only for some individual sources of revenue.
   d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all.
   e. Not applicable/other (please comment).

Comment:
More detailed estimates are provided by the Ministry of Finance for internal use. The Institute of Macroeconomic Analysis and Development (IMAD), which is part of the government, is producing several revenue forecasts, but we do not include them among “supporting budget documentation,” since the prognoses of the Ministry of Finance and the Budget Memorandum already refer to these forecasts.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
<table>
<thead>
<tr>
<th>Question</th>
<th>Option</th>
</tr>
</thead>
</table>
| 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:**  
Budget memorandum (Proračunski memorandum):  

**Comment:**  
Total outstanding debt is presented in the Budget Memorandum, p.12. It is also provided in the annexes to the budget. In general, the central government debt is continuously updated and available on the web site of the Ministry of Finance  
http://www.mf.gov.si/slov/tekgib/vl_dolg.htm (in Slovenian)/  
(www.gov.si/mf/angl/tekgib/avl_dolg.htm (in English)).

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

<table>
<thead>
<tr>
<th>Question</th>
<th>Option</th>
</tr>
</thead>
</table>
| 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:**  
Executive’s Budget Proposal (Predlog proračuna- Splošni del proračuna):  

**Comment:**  
Data on interest payment for the budget year are presented in the Executive Budget Proposal (Splošni del proračuna).
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?

   a. Yes, extensive information related to the composition of government debt is presented.
   b. Yes, key additional information is presented, but some details are excluded.
   c. Yes, some additional information is presented, but it lacks important details.
   d. No, additional information related to the composition of government debt is not presented.
   e. Not applicable/other (please comment).

Citation:

Comment:
Total outstanding debt (and its composition) is presented in the Budget Memorandum, p.12. It is also provided in the annexes to the budget. In general, Central government debt is continuously updated and available at the web site of the Ministry of Finance http://www.mf.gov.si/slov/tekgib/vl_dolg.htm (in Slovenian)/ (www.gov.si/mf/angl/tekgib/avl_dolg.htm (in English)).

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?

   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.
   b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.
   c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.
   d. No, information related to the macroeconomic forecast is not presented.
   e. Not applicable/other (please comment).

Citation:
Budget memorandum (Proračunski memorandum):

Comment:
Macroeconomic forecasts upon which the budget projections are based are presented in Budget Memorandum, p.6.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
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>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d.</td>
<td>No, information on the impact of different macroeconomic assumptions on the budget is not presented.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**
The impact of several scenarios on macroeconomic assumptions is prepared internally by the Ministry of Finance when preparing the Budget Memorandum. The Budget Memorandum discusses the chosen scenario in details. However, in the Budget memorandum, the assumptions are listed (about inflation, employment etc.), but only for the scenario which is chosen as a base for the Budget memorandum. There is no detailed discussion on sensitivity.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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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>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d.</td>
<td>No, information on the impact of policy proposals on expenditures is not presented.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
Executive’s Budget Proposal (Predlog proračuna - Obrazložitev splošnega dela proračuna):

**Comment:**
Information that shows how policy proposals in the budget, as distinct from existing policies, affect expenditure are presented for different policy areas at Executive’s Budget Proposal (Predlog proračuna - Obrazložitev splošnega dela proračuna).
The discussion of policy impacts is fairly cursory. However, the benchmark is not clear in this area.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

---

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>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d.</td>
<td>No, information on the impact of policy proposals on revenues is not presented.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**
Precise information about changes in tax revenues are presented in case of any changes in taxes (tax codes), but this is not part of the budget process.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
<table>
<thead>
<tr>
<th>Estimates for Years Prior to the Budget Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>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)?</td>
</tr>
<tr>
<td>------------------------------------------------</td>
</tr>
<tr>
<td>a. All expenditures are classified by administrative unit for BY-1.</td>
</tr>
<tr>
<td>b. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately.</td>
</tr>
<tr>
<td>c. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately.</td>
</tr>
<tr>
<td>d. No expenditures classified by administrative unit are presented for BY-1.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
<tr>
<td>Citation: Executive’s Budget Proposal (Predlog proračuna - Obrazložitev posebnega dela proračuna): <a href="http://www.gov.si/mf/slov/proracun/priprava_proracuna.htm">http://www.gov.si/mf/slov/proracun/priprava_proracuna.htm</a> (in Slovenian)</td>
</tr>
<tr>
<td>Comment: Expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit are presented at the ministry/agency level in the Executive’s Budget Proposal (Predlog proračuna - Obrazložitev posebnega dela proračuna)</td>
</tr>
</tbody>
</table>

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>19. <strong>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?</strong></td>
<td></td>
</tr>
<tr>
<td>a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards.</td>
<td></td>
</tr>
<tr>
<td>b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards.</td>
<td></td>
</tr>
<tr>
<td>c. Some, but not all, expenditures are classified by function for BY-1.</td>
<td></td>
</tr>
<tr>
<td>d. No expenditures classified by function are presented for BY-1.</td>
<td></td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
<td></td>
</tr>
</tbody>
</table>

**Citation:**
Executive’s Budget Proposal (Predlog proračuna - Obrazložitev splošnega dela proračuna):

**Comment:**
Expenditures for the year preceding the budget year (BY-1) that are classified by functional classification are presented at the aggregate level in the Executive’s Budget Proposal (Predlog proračuna - Obrazložitev splošnega dela proračuna).
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?

   a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards.
   b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards.
   c. Some, but not all, expenditures are classified by economic classification for BY-1.
   d. No expenditures classified by economic classification are presented for BY-1.
   e. Not applicable/other (please comment).

Citation:
Executive’s Budget Proposal (Predlog proračuna - Obrazložitev splošnega dela proračuna):

Comment:
Expenditures for the year preceding the budget year (BY-1) that are classified by economic classification are presented at the aggregate level in the Executive’s Budget Proposal (Predlog proračuna - Obrazložitev splošnega dela proračuna).

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
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)?

   a. Program-level expenditure data are presented for all expenditures for BY-1.
   b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1.
   c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1.
   d. No program-level expenditure data are presented for BY-1.
   e. Not applicable/other (please comment).

Citation:
Executive’s Budget Proposal (Predlog proračuna - Obrazložitev posebnega dela proračuna):

Comment:
Expenditures for the year preceding the budget year (BY-1) for individual programs are presented at ministry/agency level in the Executive’s Budget Proposal (Predlog proračuna - Obrazložitev posebnega dela proračuna)

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
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)?

   a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure.
   b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure.
   c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure.
   d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented.
   e. Not applicable/other (please comment).

Citation:
Executive’s Budget Proposal (Predlog proračuna):
- General part (Splošni del) / Explanation of general part (Obrazložitev splošnega dela proračuna)
- Special part (Posebni del) / Explanation of general part (Obrazložitev posebnega dela proračuna)
- Plan of development programmes (Načrt razvojnih programov)

Comment:
The Executives’ Budget Proposal is submitted in September and its data are based on actual expenditures of six or more months.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
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)?

   a. Yes, such prior-year estimates of aggregate expenditure are presented.
   b. No, such prior-year estimates of aggregate expenditure are not presented.
   c. Not applicable/other (please comment).

   **Citation:**
   Executive’s Budget Proposal (Predlog proračuna - Obrazložitev splošnega dela proračuna):

   **Comment:**
   A short summary of the aggregate expenditure is presented in the Executive’s Budget Proposal (Predlog proračuna - Obrazložitev splošnega dela proračuna), p.3. Full information is publicly available, but not in the budget documentation as defined for the purposes of this section.

   **Peer Reviewer One Comment:**
   
   **Peer Reviewer Two Comment:**

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)?

   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).
   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.
   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.
   d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all.
   e. Not applicable/other (please comment).

   **Citation:**

   **Comment:**
   Detailed information is publicly available, but not in the budget documentation as defined for the purposes of this section.

   **Peer Reviewer One Comment:**
   
   **Peer Reviewer Two Comment:**
<table>
<thead>
<tr>
<th>25.</th>
<th>In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</th>
</tr>
</thead>
</table>
|     | a. Two years prior to the budget year (BY-2).  
|     | b. Three years prior to the budget year (BY-3).  
|     | c. Before BY-3.  
|     | d. No actual data for all expenditures are presented in the budget or supporting budget documentation.  
|     | e. Not applicable/other (please comment).                                                                                                                                                           |

**Citation:**

- **Comment:** Information is publicly available, but not in the budget documentation as defined for the purposes of this section.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

<table>
<thead>
<tr>
<th>26.</th>
<th>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?</th>
</tr>
</thead>
</table>
|     | a. Yes, prior-year data are always adjusted to be comparable to the budget year data.  
|     | b. Yes, in most cases, prior-year data are adjusted to be comparable.  
|     | c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist.  
|     | d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented.  
|     | e. Not applicable/other (please comment).                                                                                                                                                           |

**Citation:**

- **Comment:** Budget documents contain BY-1 data.

**Peer Reviewer One Comment:** A more appropriate response to this question could be “d.” The budget does not give a clear explanation of whether data are adjusted to be comparable, but the impression is that this is not done, at least not at the detailed level.

**Peer Reviewer Two Comment:**

**Researcher Response:** I chose answer “a.” Data from BY-1 are comparable with BY. The system of classification is stable, there are the same items from year to year

**IBP Comment:** IBP editors chose answer “a”
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)?

   a. All tax revenues are identified individually for BY-1.
   b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually.
   c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually.
   d. No tax revenues are identified individually for BY-1.
   e. Not applicable/other (please comment).

Citation:
Executive’s Budget Proposal (Predlog proračuna - Obrazložitev splošnega dela proračuna):

Comment:
Different sources of tax revenue are identified in the Executive’s Budget Proposal (Predlog proračuna - Obrazložitev splošnega dela proračuna).

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

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)?

   a. All non-tax revenues are identified individually for BY-1.
   b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually.
   c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually.
   d. No non-tax revenues are identified individually for BY-1.
   e. Not applicable/other (please comment).

Citation:
Executive’s Budget Proposal (Predlog proračuna - Obrazložitev splošnega dela proračuna):

Comment:
Different sources of non-tax revenue are identified in the Executive’s Budget Proposal (Predlog proračuna - Obrazložitev splošnega dela proračuna).

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
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)?

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections.</td>
</tr>
<tr>
<td>b.</td>
<td>All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections.</td>
</tr>
<tr>
<td>c.</td>
<td>Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections.</td>
</tr>
<tr>
<td>d.</td>
<td>The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation:
Budget guide: (Proračunski priročnik):

Comment:
Data on actual government revenues and expenditures are available to the public with a two-month lag. When the Ministry of Finance prepares the budget it thus uses the latest figures. Part of this process is also described in the Budget Guide.

| Peer Reviewer One Comment: |   |
| Peer Reviewer Two Comment: |   |

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>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, such prior-year estimates of aggregate revenue are presented.</td>
</tr>
<tr>
<td>b.</td>
<td>No, such prior-year estimates of aggregate revenue are not presented.</td>
</tr>
<tr>
<td>c.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation:
Executive’s Budget Proposal (Predlog proračuna - Obrazložitev splošnega dela proračuna):

Comment:
A short summary of the aggregate level of revenues is presented in the Executive’s Budget Proposal (Predlog proračuna - Obrazložitev splošnega dela proračuna), p.6. Full information is publicly available, but not in the budget documentation as defined for the purposes of this section.

| Peer Reviewer One Comment: |   |
| Peer Reviewer Two Comment: |   |
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)?

a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).
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.
c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue.
d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all.
e. Not applicable/other (please comment).

Citation:

Comment:
Information is publicly available, but not in the budget documentation as defined for the purposes of this section.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

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?

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

Citation:

Comment:
Information is publicly available, but not in the budget documentation as defined for the purposes of this section.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
<table>
<thead>
<tr>
<th>Question</th>
<th>Response</th>
</tr>
</thead>
</table>
| 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? | a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year.  
b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded.  
c. Yes, but only information on the level of debt is presented.  
d. No, information related to the government debt for BY-1 is not presented.  
e. Not applicable/other (please comment). |
| Citation: | Budget memorandum (Proračunski memorandum): http://www.vlada.si/index.php?vie=cnt&gr1=dloVld&gr2=vlaPro (in Slovenian) |
| Comment: | Total outstanding debt is presented in the Budget Memorandum, p.12. It is also provided in the annexes to the budget. In general, Central government debt is continuously updated and the updated figures are available on the web site of the Ministry of Finance http://www.mf.gov.si/slov/tekgib/vl_dolg.htm (in Slovenian)/www.gov.si/mf/angl/tekgib/avl_dolg.htm (in English). |
| Peer Reviewer One Comment: | |
| Peer Reviewer Two Comment: | |

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? | a. Two years prior to the budget year (BY-2).  
b. Three years prior to the budget year (BY-3).  
c. Before BY-3.  
d. No actual data for government debt are presented in the budget or supporting budget documentation.  
e. Not applicable/other (please comment). |
| Citation: | Budget memorandum (Proračunski memorandum): http://www.vlada.si/index.php?vie=cnt&gr1=dloVld&gr2=vlaPro (in Slovenian) |
| Comment: | See Budget Memorandum, p. 12. |
| Peer Reviewer One Comment: | |
| Peer Reviewer Two Comment: | |
### Comprehensiveness

<table>
<thead>
<tr>
<th>35.</th>
<th>Does the executive’s budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td></td>
<td>b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded.</td>
</tr>
<tr>
<td></td>
<td>c. Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td></td>
<td>d. No, information on extra-budgetary funds is not presented.</td>
</tr>
<tr>
<td></td>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
Proposal for financial plans for social security funds, other public funds and governmental agencies (Predlog finančnih načrtov skladov socialnega zavarovanja, javnih skladov in agencij z obrazložitvami): [http://www.ius-software.si/baze/poro/index.htm](http://www.ius-software.si/baze/poro/index.htm); on-line version of National Assembly's Gazette - for registered users only (in Slovenian)

**Comment:**
Documentation which presents information on extra-budgetary funds is available in National Assembly's Gazette (printed or on-line version). The budget documents provide information on the major extra-budgetary funds, but omit data on some smaller extra-budgetary funds, the extra-budgetary (own-revenue) activities of government organizations, and some public enterprises engaged in government activities. The amounts excluded have been estimated to be in the range of 2 percent of GDP.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
36. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?

   a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates.
   b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded.
   c. Yes, some information is presented, but it lacks important details.
   d. No, information on intergovernmental transfers is not presented.
   e. Not applicable/other (please comment).

Citation:
Executive’s Budget Proposal (Predlog proračuna - Obrazložitev posebnega dela proračuna):

Proposal for financial plans for social security funds, other public funds and governmental agencies (Predlog finančnih načrtov skladov socialnega zavarovanja, javnih skladov in agencij z obrazložitvami): http://www.ius-software.si/baze/poro/index.htm; on-line version of National Assembly's Gazette - for registered users only (in Slovenian)

Comment:
Extensive information on intragovernmental transfers is presented, including both a narrative discussion and quantitative estimates.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
37. **Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?**

   a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates.
   b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded.
   c. Yes, some information is presented, but it lacks important details.
   d. No, information on transfers to public corporations is not presented.
   e. Not applicable/other (please comment).

**Citation:**
Executive’s Budget Proposal (Predlog proračuna - Obrazložitev posebnega dela proračuna):

**Comment:**
Extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

38. **Does the executive’s budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?**

   a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates.
   b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded.
   c. Yes, some information is presented, but it lacks important details.
   d. No, information on quasi-fiscal activities is not presented.
   e. Not applicable/other (please comment).

**Citation:**

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

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
<table>
<thead>
<tr>
<th>39.</th>
<th>Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>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.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, information is presented, highlighting key information, but some details are excluded.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d.</td>
<td>No, information on financial assets is not presented.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

*Citation:*

<Comment:*

The information is permanently available (and regularly updated) on the web site of the Ministry of Finance, but is not included in budget documentation as defined for the purposes of the questionnaire.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

<table>
<thead>
<tr>
<th>40.</th>
<th>Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, information is presented, highlighting key information, but some details are excluded.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d.</td>
<td>No, information on non-financial assets is not presented.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

*Citation:*

<Comment:*

The information is permanently available (and regularly updated) on the web site of the Ministry of Finance, but is not included in budget documentation as defined for the purposes of the questionnaire.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
<table>
<thead>
<tr>
<th>41. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td>b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded.</td>
</tr>
<tr>
<td>c. Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d. No, information on expenditure arrears is not presented.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**
Expenditure arrears do not represent a significant issue; they are converted to debt according to accounting rules. However, although arrears are a minor issue, they do occur and there is no specific information on this subject.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

<table>
<thead>
<tr>
<th>42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td>b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded.</td>
</tr>
<tr>
<td>c. Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d. No, information on contingent liabilities is not presented.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**
The information is permanently available (and regularly updated) on the web site of the Ministry of Finance, but is not included in budget documentation as defined for the purposes of the questionnaire.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

* Peer Reviewer Two Comment:
43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?

   a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates.
   b. Yes, information is presented, highlighting key future liabilities, but some details are excluded.
   c. Yes, some information is presented, but it lacks important details.
   d. No, information on future liabilities is not presented.
   e. Not applicable/other (please comment).

Citation:

Comment:
The information about future liabilities is not complete. Information on future liabilities which are set in the law are already included in the budget proposal in relevant budget categories; some information is also included in Budget Memorandum, p.16.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
Does the executive’s budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?

a. All sources of donor assistance are identified individually.
b. At least two-thirds of, but not all, sources of donor assistance, are identified individually.
c. Less than two-thirds of sources of donor assistance are identified individually.
d. No sources of donor assistance are identified individually.
e. Not applicable/other (please comment).

Citation:

Comment: Slovenia does not receive much donor assistance, practically the only source of revenue from abroad being the EU budget.

Researcher’s response to this question was “e.”

Peer Reviewer One Comment: A more appropriate response to this question would be “c.” Although the amount of donor assistance, excluding the EU, is modest, there are some small donors, for instance to schools and hospitals and these are not identified individually.

Peer Reviewer Two Comment: A more appropriate response to this question would be “d,” if this information is not available. Even if donor assistance is insignificant, it should be visible from the budget. In public many times discussions about the acquired EU grants is taking place and this way the residents cannot double check the amounts of donated funds. Since Slovenia is paying contributions to EU, the residents should have the opportunity to double check the allowances acquired from the EU (i.e. if EU grants are considered donor assistance).

Researcher Response: Whether we consider EU funds as donor assistance then the answer “a” is appropriate, since all data on EU funds are available. Whether we take into account other smaller donors, as Peer Reviewer One comments (for example individual donors to hospitals) then they are not included in central government budget, since they are based on private agreement between the donor and receiver. In this case “c” is appropriate. I suggest that we retain with “e.”

In this case "a" is then appropriate, since there are aggregated and detailed data (at the level of ministries and agencies) about EU funds. Data from the EU funds are an integral part of the budget:

Enacted Budget (Sprejeti proračun)
- General part (Splošni del) / Explanation of general part (Obrazložitev splošnega dela proračuna)
- Special part (Posebni del) / Explanation of general part (Obrazložitev posebnega dela proračuna)

IBP Comment: IBP editors chose answer, “a” to maintain consistency with the criteria used for selecting answers across countries.
45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?

   a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates.
   b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded.
   c. Yes, some information is presented, but it lacks important details.
   d. No, information on tax expenditures is not presented.
   e. Not applicable/other (please comment).

**Citation:**

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

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

<table>
<thead>
<tr>
<th>46.</th>
<th>Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>All earmarked revenues are identified individually.</td>
</tr>
<tr>
<td>b.</td>
<td>At least two-thirds of, but not all, earmarked revenues are identified individually.</td>
</tr>
<tr>
<td>c.</td>
<td>Less than two-thirds of earmarked revenues are identified individually.</td>
</tr>
<tr>
<td>d.</td>
<td>No earmarked revenues are identified individually.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
Executive’s Budget Proposal:
http://www.mf.gov.si/slov/proracun/priprava_proracuna.htm#1 (in Slovenian)

**Comment:**
Earmarked revenues are not a common type of government revenues. The ones that exist (for example social security contribution for unemployment insurance paid to the central government budget) are identified individually among the other budget revenues. Others, which are collected by indirect budget users (schools, hospitals, universities and autonomous institutions/agencies), are recorded in the Bulletin of Government Finance, not in the Executive Budget.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
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?

a. One percent or less of expenditure is dedicated to secret items.
b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items.
c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items.
d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public.
e. Not applicable/other (please comment).

Citation:
Executive’s Budget Proposal (Predlog proračuna - Posebni del proračuna):

Comment:
See the part which refers to the Ministry of Defense and Ministry of Internal Affairs

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
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?

   a. 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.
   b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded.
   c. Yes, some information is presented, but it lacks important details.
   d. No, information on the link between the budget and the government’s stated policy goals is not presented.
   e. Not applicable/other (please comment).

Citation:
Executive’s Budget Proposal (Predlog proračuna - Obrazložitev posebnega dela proračuna):

Comment:
Ministries and agencies prepare goals, quantitative estimates and discussion, but in some cases the goals are very general and narrative discussion is not included.

**Peer Reviewer One Comment:** A more appropriate response to this question would be “c.” The explanations of linkages between policy goals and the budget are fairly limited.

**Peer Reviewer Two Comment:**

**IBP Comment:** IBP editors chose to maintain answer “b.”
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)?

   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.
   b. Yes, information is presented, highlighting the major policy goals, but some details are excluded.
   c. Yes, some information is presented, but it lacks important details.
   d. No, information on the link between the budget and the government’s stated policy goals over a multi-year period is not presented.
   e. Not applicable/other (please comment).

Citation:
Executive’s Budget Proposal (Predlog proračuna - Obrazložitev splošnega dela proračuna):


Comment:

   **Peer Reviewer One Comment:** A more appropriate response to this question would be “c.” There are few linkages to medium-term policy goals.

   **Peer Reviewer Two Comment:**

   **IBP Comment:** IBP editors chose to maintain answer “b.”
50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?

   a. Non-financial data are presented for all programs.
   b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures.
   c. Non-financial data are presented for programs representing less than two-thirds of expenditure.
   d. No non-financial data are presented.
   e. Not applicable/other (please comment).

Citation:
Executive’s Budget Proposal (Predlog proračuna - :Obrazložitev posebenga dela proračuna)
http://www.mf.gov.si/slov/proracun/priprava_proracuna.htm#1 (in Slovenian)

Comment:
Non-financial data are presented at the ministry/agency level. There is some non-financial data for most budget programs, but not all of it is meaningful or relevant.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
51. Are the non-financial data presented useful for assessing how an expenditure program is performing?

   a. The non-financial data are very useful for assessing program performance.
   b. The non-financial data are mostly useful for assessing program performance.
   c. The non-financial data are somewhat useful for assessing program performance.
   d. No non-financial data are provided or they are not useful for assessing program performance.
   e. Not applicable/other (please comment).

Citation:

Comment:
Non-financial data are typically related to inputs and activities, and say very little about program outputs or outcomes.
Non-financial data are included and are useful for assessing program performance—it then depends on criterion, how strongly useful they are. Non-financial data are presented in:
Executive’s Budget Proposal (Predlog proračuna):
- General part (Splošni del) / Explanation of general part (Obrazložitev splošnega dela proračuna)
- Special part (Posebni del) / Explanation of general part (Obrazložitev posebnega dela proračuna)
- Plan of development programmes (Načrt razvojnih programov)

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
<table>
<thead>
<tr>
<th>52.</th>
<th>Does the executive’s budget or any supporting budget documentation contain performance indicators for expenditure programs?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Performance indicators are presented for all programs.</td>
</tr>
<tr>
<td>b.</td>
<td>Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures.</td>
</tr>
<tr>
<td>c.</td>
<td>Performance indicators are presented for programs representing less than two-thirds of expenditures.</td>
</tr>
<tr>
<td>d.</td>
<td>No performance indicators are presented.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation:
Executive’s Budget Proposal (Predlog proračuna - Obrazložitev posebnega dela proračuna):

Comment:
Performance indicators are presented at the ministry/agency level. There are extensive sets of input and activity indicators, and some output indicators, but hardly any indicators for outcomes or for efficiency, effectiveness and economy.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

<table>
<thead>
<tr>
<th>53.</th>
<th>Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>All performance indicators are well designed.</td>
</tr>
<tr>
<td>b.</td>
<td>Most performance indicators are well designed.</td>
</tr>
<tr>
<td>c.</td>
<td>Some performance indicators are well designed, but most are not.</td>
</tr>
<tr>
<td>d.</td>
<td>No programs have performance indicators, or they are not well designed.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation:

Comment:
It is generally difficult to measure progress towards meeting policy goals based on indicators in the budget. Many ministries have internal indicators that would be much more useful, but these are not included in budget documents.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
54. Are performance indicators used in conjunction with performance targets presented in the executive’s budget or any supporting budget documentation?

   a. All performance indicators are used in conjunction with performance targets.
   b. Most performance indicators are used in conjunction with performance targets.
   c. Some performance indicators are used in conjunction with performance targets, but most are not.
   d. No performance indicators are used in conjunction with performance targets.
   e. Not applicable/other (please comment).

Citation:
Executive’s Budget Proposal (Predlog proračuna - Obrazložitev posebnega dela proračuna):

Comment:
Performance indicators are presented at the ministry/agency level. There are targets attached to many indicators, but it is difficult to relate these to performance

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
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?

a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.
b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.
c. Yes, some information is presented, but it lacks important details.
d. No, information on policies intended to alleviate poverty is not presented.
e. Not applicable/other (please comment).

Citation:
Executive’s Budget Proposal (Predlog proračuna - Obrazložitev posebnega dela proračuna):

Comment:
Extensive information on policies intended to alleviate poverty is part of the budget of Ministry of Labor, Family and Social Affairs. Although poverty alleviation in Slovenia is not seen as a major issue by the government, some data indicates that 10% of the population, especially the elderly, in Slovenia is poor.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

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**Additional Key Information for Budget Analysis & Monitoring**

*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.*
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?

   a. Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates.
   b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded.
   c. Yes, some information is presented, but it lacks important details.
   d. No, information is not presented.
   e. Not applicable/other (please comment).

Citation:

Comment:
All tax laws are available to the public and fully described: They are available on the web sites of the Ministry of Finance (www.gov.si/mf), the Tax Administration (www.durs.gov.si), the Custom Administration (www.curs.si) and the National Assembly (www.dz-rs.si).

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

57. Does the executive make available to the public an analysis of the distribution of the tax burden?

   a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates.
   b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded.
   c. Yes, some analysis is presented, but it lacks important details.
   d. No analysis on the distribution of the tax burden is presented.
   e. Not applicable/other (please comment).

Citation:
Ministry of Finance: http://www.gov.si/mf/

Comment:
The Ministry of Finance prepares different reports on the distribution of the tax burden. Some are available on the web site of the Ministry of Finance, some are available upon request.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
<table>
<thead>
<tr>
<th>58.</th>
<th>Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>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.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, information is presented, but some details are excluded.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d.</td>
<td>No, information on conditions associated with IFI assistance is not presented.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**
Slovenia does not receive assistance from international financial institutions.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

<table>
<thead>
<tr>
<th>59.</th>
<th>Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>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.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, information is presented, but some details are excluded.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d.</td>
<td>No, information on conditions associated with donor country assistance is not presented.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**
Slovenia does not receive assistance from donor countries.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
<table>
<thead>
<tr>
<th>60. Does the executive make available to the public a summary that describes the budget and its proposals?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, it provides a summary that is very informative.</td>
</tr>
<tr>
<td>b. Yes, it provides a summary that is somewhat informative.</td>
</tr>
<tr>
<td>c. Yes, but the summary is not very informative.</td>
</tr>
<tr>
<td>d. No, it does not provide a summary.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
<tr>
<td>Citation: Budget Summary: <a href="http://www.mf.gov.si/slov/proracun/proracun.htm">http://www.mf.gov.si/slov/proracun/proracun.htm</a> (in Slovenian) <a href="http://www.mf.gov.si/angl/tekgib/a_n_drpr.htm">http://www.mf.gov.si/angl/tekgib/a_n_drpr.htm</a> (in English)</td>
</tr>
<tr>
<td>Comment: The budget proposal/enacted budget is always presented in a press conference and put on the web site of the Ministry of Finance. The first page of the budget proposal/enacted budget includes summarized revenues and expenditures.</td>
</tr>
<tr>
<td>Peer Reviewer One Comment:</td>
</tr>
<tr>
<td>Peer Reviewer Two Comment:</td>
</tr>
<tr>
<td>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?</td>
</tr>
<tr>
<td>a. Yes, it publishes a citizens budget that is very informative.</td>
</tr>
<tr>
<td>b. Yes, it publishes a citizens budget that is somewhat informative.</td>
</tr>
<tr>
<td>c. Yes, but the citizens budget is not very informative.</td>
</tr>
<tr>
<td>d. No, it does not publish a citizens budget.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
<tr>
<td>Citation:</td>
</tr>
<tr>
<td>Comment:</td>
</tr>
<tr>
<td>Peer Reviewer One Comment:</td>
</tr>
<tr>
<td>Peer Reviewer Two Comment:</td>
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<tr>
<td></td>
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<tr>
<td>---</td>
</tr>
<tr>
<td>a.</td>
</tr>
<tr>
<td>b.</td>
</tr>
<tr>
<td>c.</td>
</tr>
<tr>
<td>d.</td>
</tr>
<tr>
<td>e.</td>
</tr>
</tbody>
</table>

Citation:

Comment:
Some definitions are published on the web site of the Ministry of Finance.

**Peer Reviewer One Comment:** A more appropriate response to this question would be “c.” The set of definitions is very limited.

**Peer Reviewer Two Comment:**

**Researcher Response:** I chose my answer because after the OBI 2006, the Ministry of Finance improved its web side by including a short presentation of the budget process, including explanations of basic terms related to the budget process.

**IBP Comment:** IBP editors chose to maintain answer “b.”
63. Do citizens have the right *in law* to access government information, including budget information?

   a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information.
   b. 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.
   c. 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.
   d. No, the right to access government information has not been codified into law, or this right does not include access to budget information.
   e. Not applicable/other (please comment).

**Citation:**

Comment:
All government information (with the exception of security related information) is available to the public according to the special law. If information is not available in standard publications, it should be provided by the relevant government institution. The Public Information Act of 25 February 2003, Official Journal 24/2004 and 28/2006 is available through the parliament web site: www.dz-rs.si.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
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)?

a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence.

b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures.

c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures.

d. In practice, no highly disaggregated expenditure information is available.

e. Not applicable/other (please comment).

Citation:

Comment:
All government information (with the exception of security related information) is available to the public according to the special law. If information is not available in standard publications, it should be provided by the relevant government institution.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
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:

All government information (with the exception of security related information) is available to the public according to the special law. If information is not available in standard publications, it should be provided by the relevant government institution.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
Section Three: The Budget Process
### The Budget Process

#### Executive’s Formulation of the Budget

<table>
<thead>
<tr>
<th>66. How far in advance of the release of the budget is the day of its release known?</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a. The release date is set in permanent law.</td>
<td></td>
</tr>
<tr>
<td>b. The executive announces the release date at least two months in advance.</td>
<td></td>
</tr>
<tr>
<td>c. The executive announces the release date less than two months but more than two weeks in advance.</td>
<td></td>
</tr>
<tr>
<td>d. The executive announces the release date two weeks or less before the release, or makes no announcement.</td>
<td></td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
<td></td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**
According to the law, the executive budget proposal for the next year has to be submitted to the Parliament by October 1st (sometimes there is a delay).

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

<table>
<thead>
<tr>
<th>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)?</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, a detailed timetable is released to the public.</td>
<td></td>
</tr>
<tr>
<td>b. Yes, a timetable is released, but some details are excluded.</td>
<td></td>
</tr>
<tr>
<td>c. Yes, a timetable is released, but it lacks important details.</td>
<td></td>
</tr>
<tr>
<td>d. No, a timetable is not issued to the public.</td>
<td></td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
<td></td>
</tr>
</tbody>
</table>

**Citation:**
The Public Finance Act and Articles 155-165 of the Rules of Procedure of the National Assembly of the Republic of Slovenia which are available through the parliament web site: www.dz-rs.si.

**Comment:**
A timetable is set in permanent law.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
### 68. Does the executive adhere to its timetable for the preparation and release of the budget?

- a. The executive adheres to the dates in its timetable.
- b. The executive adheres to most of the key dates in its timetable.
- c. The executive has difficulty adhering to most of the dates in its timetable.
- d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable.
- e. Not applicable/other (please comment).

**Citation:**

**Comment:**
 Sometimes there is a delay.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

### 69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

- a. Yes, the executive holds extensive consultations with a wide range of legislators.
- b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.
- c. Yes, the executive holds very limited consultations, involving only a few members of the legislature.
- d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process.
- e. Not applicable/other (please comment).

**Citation:**

*Articles 155 - 165 of the Rules of Procedure of the National Assembly of the Republic of Slovenia are available through the parliament web site: www.dz-rs.si.*

**Comment:**
 Extensive consultations are held after the budget proposal is prepared.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
70. Does the executive hold consultations with the public as part of its process of determining budget priorities?

a. Yes, the executive holds extensive consultations with a wide range of constituencies.
b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded.
c. Yes, the executive holds very limited consultations, involving only a few constituencies.
d. No, the executive does not typically consult with the public as part of the budget preparation process.
e. Not applicable/other (please comment).

Citation:

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
71. When does the executive release a pre-budget statement to the public?

a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year.
b. 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.
c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year.
d. The executive does not release a pre-budget statement.
e. Not applicable/other (please comment).

Citation:

Comment:
A Draft Budget Memorandum (including overall expenditure framework) is prepared by May 15th. The Budget Memorandum is submitted alongside other budget documents for the upcoming year in September.

Peer Reviewer One Comment: A more appropriate response to this question would be “d.” The draft Budget memorandum is not made publicly available, so it does not constitute a public pre-budget statement. The budget memorandum is made public less than four months before the budget year.

Peer Reviewer Two Comment:

Researcher Response: In this case the answer “b” would be appropriate, since Budget Memorandum is released in September.

IBP Comment: IBP editors chose answer “d” because, as indicated in the researcher’s comment, the Budget Memorandum is submitted alongside the budget documents and proposed amendments for the upcoming year in September.
72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?

    a. Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates.
    b. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded.
    c. Yes, some explanation is presented, but it lacks important details.
    d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.
    e. Not applicable/other (please comment).

Citation:
Budget memorandum (Proračunski memorandum):

Comment:
Other documents which are a base for the Budget Memorandum are available on the website of the Institute for Macroeconomic Analyses and Development (www.sigov.si/zmar/index.php)

Peer Reviewer One Comment: A more appropriate response to this question would be “d.” The executive does not release a pre-budget statement in the sense meant in this questionnaire.

Peer Reviewer Two Comment:

    Researcher Response: I chose my answer “a” because the Budget Memorandum and other documents, which are a base for the Budget Memorandum, are available on the web.

    IBP Comment: IBP editors chose to maintain response “a.”
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?

   a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates.
   b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded.
   c. Yes, some explanation is presented, but it lacks important details.
   d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.
   e. Not applicable/other (please comment).

Citation: Budget memorandum (Proračunski memorandum):

Comment:

**Peer Reviewer One Comment:** A more appropriate response to this question would be “d.”

**Peer Reviewer Two Comment:**

**IBP Comment:** IBP editors chose to maintain answer “a.”

---

74. How far in advance of the start of the budget year does the legislature receive the budget?

   a. The legislature receives the budget at least three months before the start of the budget year.
   b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year.
   c. The legislature receives the budget less than six weeks before the start of the budget year.
   d. The legislature does not receive the budget before the start of the budget year.
   e. Not applicable/other (please comment).

Citation: Article 28 (1) of the Public Finance Act and Article 155 (1) of the Rules of Procedure of the National Assembly are available through the parliament web site: www.dz-rs.si.

Comment:
According to the law, the executive budget proposal for the next year has to be submitted to Parliament by October 1st. However, sometimes, there is a delay.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
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>| | |</p>
<table>
<thead>
<tr>
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<tbody>
<tr>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies.</td>
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<tr>
<td>c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard.</td>
<td></td>
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<tr>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
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</tbody>
</table>

**Citation:**

**Comment:**

At public hearings, representatives of the Ministry of Finance, Central Bank and Institute for Macroeconomic Analyses and Development are presented. The legislative committee has a right to invite other independent institutions too.

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

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** According to the law only executive and legislative branch debate the budget at the public hearing, and not the public itself. Before selecting the right response I would need to know what constituencies the researcher had in mind when selecting the answer “a.”

**Researcher Response:**

The Institute for Macroeconomic Analysis and Development if financed by the government and its director is appointed by the government - from this point of view it is less independent than the central bank. But as I said before, other institutions might be invited to testimony as well.

**IBP Comment:** IBP reviewers chose answer “b” to maintain consistency with the criteria used for selecting answers across countries.
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?

   a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard.
   b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard.
   c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard.
   d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard.
   e. Not applicable/other (please comment).

**Citation:** Article 157 of the Rules of Procedure of the National Assembly is available through the parliament web site: www.dz-rs.si.

**Comment:**
All ministries go before the legislative committees for the budget hearings. Some hearings are extensive, others less so. The TV and press can attend, except for security-related sessions.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
<table>
<thead>
<tr>
<th>Qn</th>
<th>Question</th>
<th>A</th>
<th>Citation</th>
<th>Comment</th>
<th>Peer Reviewer One Comment</th>
<th>Peer Reviewer Two Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>77.</td>
<td>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?</td>
<td>a</td>
<td></td>
<td>All ministries go before the legislative committees for the budget hearings. Some hearings are extensive, others less so. The TV and press can attend, except for security-related sessions.</td>
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<td>Peer Reviewer One Comment:</td>
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<td>Peer Reviewer Two Comment:</td>
<td></td>
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<tr>
<td>78.</td>
<td>Do the legislative committees that hold public hearings release reports to the public on these hearings?</td>
<td>a</td>
<td></td>
<td>After the hearings, legislative committees publish the reports. See the web site of the National Assembly (Parliament): <a href="http://www.dz-rs.si">www.dz-rs.si</a> (seje delovnih teles - in Slovenian).</td>
<td></td>
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<td>Peer Reviewer One Comment:</td>
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<td></td>
<td>Peer Reviewer Two Comment: Legislative committees publish transcripts of the hearings which is even more than reports.</td>
<td></td>
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</tr>
</tbody>
</table>
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?

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.

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.

c. Not applicable/other (please comment).

Citation:

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

80. Does the legislature have authority *in law* to amend the budget presented by the executive?

a. Yes, the legislature has unlimited authority *in law* to amend the budget.

b. Yes, the legislature has authority *in law* to amend the budget, with some limitations.

c. Yes, the legislature has authority *in law* to amend the budget, but its authority is very limited.

d. No, the legislature does not have any authority *in law* to amend the budget.

e. Not applicable/other (please comment).

Citation:

Article 157 (6) of the Rules of Procedure of the National Assembly is available through the parliament web site: www.dz-rs.si.

Comment:

Amendments should not increase the budget deficit.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?

<p>| | |</p>
<table>
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<tbody>
<tr>
<td>a.</td>
<td>The approved budget includes program-level detail.</td>
</tr>
<tr>
<td>b.</td>
<td>The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs).</td>
</tr>
<tr>
<td>c.</td>
<td>The approved budget includes only departmental totals.</td>
</tr>
<tr>
<td>d.</td>
<td>The approved budget includes less information than departmental totals.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
Enacted Budget (Sprejeti proračun)

**Comment:**
Enacted Budget (Sprejeti proračun) and its explanations (Obrazložitev splošnega dela Proračuna/ Obrazložitev posebnega dela proračuna) include all programme-level details.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
### Executive’s Implementation of the Budget

<table>
<thead>
<tr>
<th>Question</th>
<th>Response</th>
</tr>
</thead>
<tbody>
<tr>
<td>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)?</td>
<td></td>
</tr>
<tr>
<td>a. In-year reports on actual expenditure are released at least every month.</td>
<td></td>
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<tr>
<td>b. In-year reports on actual expenditure are released at least every quarter.</td>
<td></td>
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<tr>
<td>c. In-year reports on actual expenditure are released at least semi-annually.</td>
<td></td>
</tr>
<tr>
<td>d. In-year reports on actual expenditure are not released.</td>
<td></td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
<td></td>
</tr>
</tbody>
</table>

**Citation:**
Realization of central government budget (Realizacija državnega proračuna)
http://www mf gov si slov tekgib n_dr_pr.htm
(in Slovenian)
http://www mf gov si angl tekgib a_n_drpr.htm
(in English)
But, only economic classification of expenditure is published.

**Comment:**
In addition, the Bulletin of Government Finance (Bilten javnih financ):
http://www gov si mf slov tekgib bilten bilten htm (in Slovenian)
http://www gov si mf angl tekgib bilten abilten htm (in English), which is published monthly, includes the actual expenditure as well.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

<table>
<thead>
<tr>
<th>Question</th>
<th>Response</th>
</tr>
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<tbody>
<tr>
<td>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</td>
<td></td>
</tr>
<tr>
<td>a. Yes, in-year reports cover all expenditures.</td>
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<tr>
<td>b. Yes, in-year reports cover at least two-thirds, but not all, of expenditures.</td>
<td></td>
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<tr>
<td>c. Yes, in-year reports cover less than two-thirds of expenditures.</td>
<td></td>
</tr>
<tr>
<td>d. No in-year reports are released to the public.</td>
<td></td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
<td></td>
</tr>
</tbody>
</table>

**Citation:**
The same as question 82.

**Comment:**
The same as question 82.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
84. What is the most detail provided in the in-year reports on actual expenditures organized by *administrative unit*?

   a. The in-year reports on actual expenditures organized by administrative unit contain program-level detail.
   b. 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).
   c. The in-year reports on actual expenditures organized by administrative unit contain only departmental totals.
   d. 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.
   e. Not applicable/other (please comment).

Citation:

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

| d |
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?

   a. Yes, comparisons are made for all expenditures.
   b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures.
   c. Yes, but comparisons are made for less than two-thirds of expenditures.
   d. No, comparisons are not made, or no in-year reports are released to the public.
   e. Not applicable/other (please comment).

Citation:
Realization of central government budget (Realizacija državnega proracuna)
(in Slovenian)
http://www.mf.gov.si/angl/tekgib/a_n_drpr.htm
(in English)

Bulletin of Government Finance (Bilten javnih financ):
http://www.gov.si/mf/slov/tekgib/bilten/bilten.htm (in Slovenian)
http://www.gov.si/mf/angl/tekgib/bilten/abilten.htm (in English)

Comment:
Realization of central government budget (Realizacija državnega proracuna) does not include such comparisons, while period to period comparison is available in the Bulletin of Government Finance.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?

   a. In-year reports on actual revenue collections by source of revenue are released at least every month.
   b. In-year reports on actual revenue collections are released at least every quarter.
   c. In-year reports on actual revenue collections are released at least semi-annually.
   d. In-year reports on actual revenue collections by source of revenue are not released.
   e. Not applicable/other (please comment).

Citation and/or comment:
The same as question 82.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
### 87. What share of revenue is covered by the in-year reports on actual revenue collections?

- a. In-year reports cover the actual revenue collections of all sources of revenue.
- b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue.
- c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources.
- d. In-year reports on actual revenue collections are not released to the public.
- e. Not applicable/other (please comment).

**Citation:**
The same as question 82.

**Comment:**
The same as question 82.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

### 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?

- a. Yes, comparisons are made for all revenue sources.
- b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources.
- c. Yes, but comparisons are made for less than two-thirds of revenue sources.
- d. No, comparisons are not made, or no in-year reports are released to the public.
- e. Not applicable/other (please comment).

**Citation:**
The same as question 85.

**Comment:**
The same as question 85.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
<table>
<thead>
<tr>
<th>89. Does the executive release to the public in-year reports on actual borrowing?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, in-year reports on actual borrowing are released at least every month.</td>
</tr>
<tr>
<td>b. Yes, in-year reports on actual borrowing are released at least every quarter.</td>
</tr>
<tr>
<td>c. Yes, in-year reports on actual borrowing are released at least semi-annually.</td>
</tr>
<tr>
<td>d. No, in-year reports on actual borrowing are not released.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
Realization of central government budget (Realizacija državnega proračuna)
(in Slovenian)
http://www.mf.gov.si/angl/tekgib/a_n_drpr.htm
(in English)

Bulletin of Government Finance (Bilten javnih financ):
http://www.gov.si/mf/slov/tekgib/bilten/bilten.htm (in Slovenian)
http://www.gov.si/mf/angl/tekgib/bilten/abilten.htm (in English)

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
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?

   a. Yes, extensive information related to the composition of government debt is presented.
   b. Yes, key additional information is presented, but some details are excluded.
   c. Yes, some additional information is presented, but it lacks important details.
   d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released.
   e. Not applicable/other (please comment).

Citation:
Bulletin of Government Finance (Bilten javnih financ):
http://www.gov.si/mf/slov/tekgib/bilten/bilten.htm (in Slovenian)
http://www.gov.si/mf/angl/tekgib/bilten/abilten.htm (in English)

Comment:
Realization of central government budget (Realizacija državnega proračuna) does not include the composition of government debt, while it is available in the Bulletin of Government Finance.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

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)?

   a. Reports are released 1 month or less after the end of the period.
   b. Reports are released 2 months or less (but more than 1 month) after the end of the period.
   c. Reports are released more than 2 months after the end of the period.
   d. In-year reports are not released.
   e. Not applicable/other (please comment).

Citation:

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
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?

| 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. |
| b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details. |
| c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details. |
| 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. |
| e. Not applicable/other (please comment). |

Citation:
Report on budget realization for the period January-June (Poročilo o realizaciji proračuna Republike Slovenije za obdobje januar – junij)
http://www.dz-rs.si/index.php?id=374&o=0&unid=PUB|B562770AD22D32A8C12573370035859B (in Slovenian)

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
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?

a. 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.
b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided.
c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided.
d. 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.
e. Not applicable/other (please comment).

Citation:
Report on budget realization for the period January-June (Poročilo o realizaciji proračuna Republike Slovenije za obdobje januar – junij)
http://www.dz-rs.si/index.php?id=374&o=0&unid=PUB|B562770AD22D32A8C12573370035859B (in Slovenian)

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

94. What is the most detail provided in the mid-year review for expenditures?

a. The mid-year review includes program-level detail for expenditures.
b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs).
c. The mid-year review includes only departmental totals (or functional totals).
d. 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.
e. Not applicable/other (please comment).

Citation:
Report on budget realization for the period January-June (Poročilo o realizaciji proračuna Republike Slovenije za obdobje januar – junij)
http://www.dz-rs.si/index.php?id=374&o=0&unid=PUB|B562770AD22D32A8C12573370035859B (in Slovenian)

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
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?

   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.
   
   b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided.
   
   c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided.
   
   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.
   
   e. Not applicable/other (please comment).

Citation:
Report on budget realization for the period January-June (Poročilo o realizaciji proračuna Republike Slovenije za obdobje januar – junij)
http://www.dz-rs.si/index.php?id=374&o=0&unid=PUB|B562770AD22D32A8C12573370035859B (in Slovenian)

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
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 minimal level specified in law or regulation)?

<table>
<thead>
<tr>
<th>Option</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units.</td>
<td></td>
</tr>
<tr>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented.</td>
<td></td>
</tr>
<tr>
<td>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).</td>
<td></td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
<td></td>
</tr>
</tbody>
</table>

Citation: Public Finance Act is available through the parliament web site: www.dz-rs.si.

Comment: Up to a certain level, specified in law (Public Finance Act), the executive can shift funds without approval from the legislature.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
<table>
<thead>
<tr>
<th>97.</th>
<th>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?</th>
</tr>
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<tbody>
<tr>
<td>a.</td>
<td>There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year.</td>
</tr>
<tr>
<td>b.</td>
<td>The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities.</td>
</tr>
<tr>
<td>c.</td>
<td>The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities.</td>
</tr>
<tr>
<td>d.</td>
<td>No, the procurement process was not open and competitive in practice.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

<table>
<thead>
<tr>
<th>98.</th>
<th>When does the legislature typically approve supplemental budgets?</th>
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<tbody>
<tr>
<td>a.</td>
<td>Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify).</td>
</tr>
<tr>
<td>b.</td>
<td>Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify).</td>
</tr>
<tr>
<td>c.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

Comment:
The executive proposes a supplemental budget before the funds are expended. However, the legislation gives the executive several legal options to change the budget adopted by the Parliament in the course of its execution. All of these changes have to be reported to the Parliament, but not all of them have to be approved by it through supplementary legislation.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
99. In most years, how large are supplemental budget requests relative to the size of the original budget?

   a. Supplemental budgets are generally equal to 2 percent or less of the original budget.
   b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget.
   c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget.
   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.
   e. Not applicable/other (please comment).

   Citation:

   Comment:

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**

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:

   Contingency fund is the "budget reserve" within the Enacted Budget, dedicated for disasters (floods, etc.). It can be spent by the decision of the government, but it is approved as a part of the Enacted budget- i.e. approved by the Parliament before is expended.

   **Peer Reviewer One Comment:**

   **Peer Reviewer Two Comment:**
### Executive’s Year-end Report and the Supreme Audit Institution

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?

a. The report is released six months or less after the end of the fiscal year.
b. The report is released 12 months or less (but more than six months) after the end of the fiscal year.
c. The report is released more than 12 months after the end of the fiscal year.
d. The executive does not release a year-end report.
e. Not applicable/other (please comment).

**Citation:**
Article 167 of the Rules of Procedure of the National Assembly is available through the parliament web site: [www.dz-rs.si](http://www.dz-rs.si).

**Comment:**
The budget execution report is prepared within 3 months before the end of the year, then submitted to the auditor, who submits the audited report to Parliament by October 1st.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

102. In the year-end report have the data on the actual outcomes been audited?

a. Yes, all data on actual outcomes have been audited.
b. At least two-thirds, but not all, of the data on actual outcomes have been audited.
c. Less than two-thirds of the data on actual outcomes have been audited.
d. None of the data on actual outcomes has been audited, or a year-end report is not released.
e. Not applicable/other (please comment).

**Citation:**
Article 25 (4) (1) of the Court of Auditors Act of 30 January 2001 is available through the parliament web site: [www.dz-rs.si](http://www.dz-rs.si).

**Comment:**
The year-end report is audited according to the law.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
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?

   a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
   b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
   c. Yes, some explanation is presented, but it lacks important details.
   d. No, an explanation is not presented, or such a report is not released.
   e. Not applicable/other (please comment).

Citation:
Year-End-Report (Zaključni račun proračuna):

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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?

   a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level.
   b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases).
   c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals).
   d. No explanation of the differences is provided, or such a report is not released.
   e. Not applicable/other (please comment).

Citation:
Year-End-Report (Zaključni račun proračuna):

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
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?

a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
c. Yes, some explanation is presented, but it lacks important details.
d. No, an explanation is not presented, or such a report is not released.
e. Not applicable/other (please comment).

Citation:
Year-End-Report (Zaključni račun proračuna):

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

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?

a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
c. Yes, some explanation is presented, but it lacks important details.
d. No, an explanation is not presented, or such a report is not released.
e. Not applicable/other (please comment).

Citation:
Year-End-Report (Zaključni račun proračuna):

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?

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<td>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</td>
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<td>b</td>
<td>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</td>
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<tr>
<td>c</td>
<td>Yes, some explanation is presented, but it lacks important details.</td>
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<tr>
<td>d</td>
<td>No, an explanation is not presented, or such a report is not released.</td>
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<tr>
<td>e</td>
<td>Not applicable/other (please comment).</td>
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Citation:
Year-End-Report (Zaključni račun proračuna):

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?

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<tr>
<td>c</td>
<td>Yes, some explanation is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d</td>
<td>No, an explanation is not presented, or such a report is not released.</td>
</tr>
<tr>
<td>e</td>
<td>Not applicable/other (please comment).</td>
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</table>

Citation:
Year-End-Report (Zaključni račun proračuna):

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
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?

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<tr>
<td>b.</td>
<td>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, some explanation is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d.</td>
<td>No, an explanation is not presented, or such a report is not released.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
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</table>

Citation:
Year-End-Report (Zaključni račun proračuna):

Comment:
**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

110. Does the year-end report present the actual outcome for extra-budgetary funds?

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<tr>
<td>a.</td>
<td>Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, information is presented, highlighting key issues, but some details are excluded.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d.</td>
<td>No, information is not presented on extra-budgetary funds, or such a report is not released.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation:
Year-End-Report (Zaključni račun proračuna):
The Government’s year-end report, referred to above, does not cover extra-budgetary funds. These funds may present separate annual reports, but this information does not seem to be consolidated anywhere.

Comment:
**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
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?

a. Final audited accounts are released to the public six months or less after the end of the fiscal year.
b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year.
c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year.
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.
e. Not applicable/other (please comment).

Citation:
Article 167 (1) of the Rules of Procedure of the National Assembly is available through the parliament web site: www.dz-rs.si.

Comment:
The budget execution report is prepared within 3 months before the end of the year, then submitted to the auditor, who submits the audited report to Parliament by October 1st.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

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?

a. All expenditures have been audited and the reports released to the public.
b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited.
c. Expenditure representing less than two-thirds of expenditure have been audited.
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.
e. Not applicable/other (please comment).

Citation:

Comment:
All government expenditures are audited and the report is available to the public.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
113. Does the annual audit report(s) that is released to the public include an executive summary?

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<td>a.</td>
<td>The annual audit report(s) includes one or more executive summaries summarizing the report’s content.</td>
</tr>
<tr>
<td>b.</td>
<td>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.</td>
</tr>
<tr>
<td>c.</td>
<td>Not applicable/other (please comment).</td>
</tr>
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</table>

Citation:
Audit report of the Supreme Audit Institution (Revizijska poročila Računskega sodišča): http://www.rs-rs.si

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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?

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<tbody>
<tr>
<td>a.</td>
<td>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.</td>
</tr>
<tr>
<td>b.</td>
<td>No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</td>
</tr>
<tr>
<td>c.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation:
Article 151 of the Constitution of the Republic of Slovenia

Comment:
According to Article 151 of the Constitution of the Republic of Slovenia, SAI members are appointed by the Parliament.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
### 115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?

- a. Yes, the SAI releases to the public audits of all extra-budgetary funds.
- b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.
- c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.
- 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.
- e. Not applicable/other (please comment).

**Citation:**
SAI web site: www.rs-rs.si (in Slovenian)

**Comment:**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

### 116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- a. The SAI has full discretion to decide which audits it wishes to undertake.
- b. The SAI has significant discretion, but faces some limitations.
- c. The SAI has some discretion, but faces considerable limitations.
- d. The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

**Citation:**

**Comment:**
Yes, it is has a complete autonomy.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
117. Who determines the budget of the Supreme Audit Institution?

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<tr>
<td><strong>a.</strong></td>
<td>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.</td>
</tr>
<tr>
<td><strong>b.</strong></td>
<td>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.</td>
</tr>
<tr>
<td><strong>c.</strong></td>
<td>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.</td>
</tr>
<tr>
<td><strong>d.</strong></td>
<td>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.</td>
</tr>
<tr>
<td><strong>e.</strong></td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**
Enacted Budget (Sprejeti proračun)

**Comment:**
The Budget of SAI is determined by the Parliament.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

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)?

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<tbody>
<tr>
<td><strong>a.</strong></td>
<td>The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate.</td>
</tr>
<tr>
<td><strong>b.</strong></td>
<td>The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate.</td>
</tr>
<tr>
<td><strong>c.</strong></td>
<td>The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate.</td>
</tr>
<tr>
<td><strong>d.</strong></td>
<td>The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector.</td>
</tr>
<tr>
<td><strong>e.</strong></td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation:**

**Comment:**
The SAI audits the security sector, and the auditors are part of the professional staff employed by the SAI.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
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)?

   a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year.
   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.
   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.
   d. No, the SAI does not maintain any formal mechanisms of communication with the public.
   e. Not applicable.

Citation:

Comment:
In 2005, the SAI received 254 proposals for Audit (SAI Annual Report for 2006; p.12)

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

120. Does a committee of the legislature view and scrutinize the audit reports?

   a. Yes, all audit reports are scrutinized.
   b. Yes, most audit reports are scrutinized.
   c. Yes, some audit reports are scrutinized.
   d. No, audit reports are not scrutinized.
   e. Not applicable/other (please comment).

Citation:
Articles 167 and 168 of the Rules of Procedure of the National Assembly. They are available through the Parliament web site: www.dz-rs.si.

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
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?

   a. Yes, the executive reports publicly on what steps it has taken to address audit findings.
   b. Yes, the executive reports publicly on most audit findings.
   c. Yes, the executive reports publicly on some audit findings.
   d. No, the executive does not report on steps it has taken to address audit findings.
   e. Not applicable/other (please comment).

Citation:
The executive informs the public about the report. The report is not put on the website, but is available upon request. For an example of the announcement of the report see the website: http://www.mf.gov.si/slov/mediji/2007/sporocila_07_okt_dec.htm
See also Article 29 of the Court of Auditors Act which is available through the parliament web site: www.dz-rs.si.

Comment:
According to the Audit Act, the SAI could request the auditee to submit a report that outlines the remedial steps that were initiated in order to address the problems outlined in the audit report. In most cases the remedial steps are deemed satisfactory.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**
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?

- a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations.
- b. Yes, a report is released, covering key audit recommendations, but some details are excluded.
- c. Yes, a report is released, but it lacks important details.
- d. No, a report is not produced or it is prepared for internal purposes only (please specify).
- e. Not applicable/other (please comment).

Citation:
SAI website : www.rs-rs.si
See also Article 29 of the Court of Auditors Act which is available through the parliament web site: www.dz-rs.si.

Comment:
According to the Audit Act, the SAI could request the auditee to submit a report that outlines the remedial steps that were initiated in order to address the problems outlined in the audit report. In most cases the remedial steps are deemed satisfactory.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

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)?

- a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs.
- b. Yes, legislators are provided audit reports on secret items, but some details are excluded.
- c. Yes, legislators are provided audit reports on secret items, but they lack important details.
- d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify).
- e. Not applicable/other (please comment).

Citation:

Comment:
The details are not available to the public.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:
**Additional Comments:**

*Please use this section to add any additional comments.*

**Researcher Additional Comments:**

In-Year and Mid Year Reports and Citizens' Budget which are currently available on the web refer to the "current" enacted budget for year 2007. Reports for the previous year (2006) were already removed from the web site of the Ministry of Finance. Year-End Report for 2006 is coming to the web soon.