

**International Budget Partnership
OPEN BUDGET QUESTIONNAIRE
Macedonia, September 2009**

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International Budget Partnership OPEN BUDGET QUESTIONNAIRE

Section One: The Availability of Budget Documents	3
Table 1. Budget Year of Documents Used in Completing the Questionnaire.....	4
Table 2. Key Budget Documents Used: Full Titles and Internet Links	5
Table 3. Distribution of Documents Related to the Executive’s Budget Proposal...	7
Table 4. Distribution of the Enacted Budget and Other Reports	8
Section Two: The Executive’s Budget Proposal	9
Estimates for the Budget Year and Beyond.....	10
Estimates for Years Prior to the Budget Year	22
Comprehensiveness	30
The Budget Narrative & Performance Monitoring	37
Additional Key Information for Budget Analysis & Monitoring	41
Section Three: The Budget Process	48
Executive’s Formulation of the Budget	49
Legislative Approval of the Budget	55
Executive’s Implementation of the Budget.....	61
Year-end Report and the Supreme Audit Institution.....	75

Section One: The Availability of Budget Documents

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

Budget Documents Used in Completing the Questionnaire	
	Budget Year Used
Pre-Budget Statement	Not Available
Budget Summary	2009
Executive's Budget Proposal	2009
Supporting Budget Documents	2009
Citizens Budget	Not Available
Enacted Budget	2009
In-Year Reports	2009
Mid-Year Report	2009
Year-End Report	2008
Audit Report	2007

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

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	Not Produced
Budget Summary	<p>Publicly Available, but Not on the Internet</p> <p>Produced in a form of a Budget speech and delivered to Parliament, but not on the internet (only in form of records of the 41st Parliament session), 29/12/2009 Експозе за Буџетот 2009 на Министерот за финансии Трајко Славевски (Budget speech of Minister of finance) za</p>
Executive's Budget Proposal	<p>Предлог буџет 2009 (Proposed Budget)</p> <p>Presented in Parliament 28.11.2009; date of publishing on internet unavailable (but during the discussion the document was available on Parliament's web site, all documents that are discussed in Parliament are posted on the internet), link to document: http://www1.finance.gov.mk/mk/budget/2007/predlog_sobranie/predlog_budget_za_2008.pdf</p>
Budget Document One in Support of the Executive's Budget Proposal	<p>Fiscal strategy 2009-2011 adopted in December 2008. (Date of publication on internet unavailable; date of its presentation to legislature also unavailable): http://www.finance.gov.mk/files/u6/lina_strategija_2009_2011_tehnicky_koregirana.pdf</p> <p>In the course of 2009, in particular May 2009, the Ministry of finance prepared and published the Fiscal strategy for 2010-2012 (Date of publication on internet unavailable): http://www.finance.gov.mk/files/u6/Fiskalana_strategija_2010-2012_konecno.pdf</p>
Budget Document Two in Support of the Executive's Budget Proposal	<p>Makroeconomic policy of Macedonia 2009; Date of publication December 2008: http://www.finance.gov.mk/files/u9/Makroekonomska_politika_za_2009_pdf.pdf</p>
Budget Document Three in Support of the Executive's Budget Proposal	<p>Pretpristapna ekonomska programa 2009-2011 (Pre-accession economic program - PEP for 2009-2011): http://www.finance.gov.mk/files/u9/Final_PEP_2009-2011_mak_za_web.pdf.</p>
Citizens Budget	Not Produced

Enacted Budget	<p>Закон за извршување на Буџетот на РМ 2009 (Law on execution of the budget 2009): http://www.finance.gov.mk/files/u6/Zakon_za_izvrsuvanje_2009.pdf</p> <p>Буџет на република Македонија 2009 (Budget of Republic of Macedonia 2009): http://www.finance.gov.mk/files/budget_2009_final.pdf Published in the Official Gazzette no. 166/08; date of publication 31.12.2008</p>
In-Year Reports	<p>Budget Execution report January 2009: http://www.finance.gov.mk/files/u12/budget_31_01_2009_web.pdf</p> <p>Budget execution report February 2009: http://www.finance.gov.mk/files/u12/budget_28_02_2009_web.pdf</p> <p>Budget execution report March 2009: http://www.finance.gov.mk/files/u12/Budget_31_03_2009.pdf</p> <p>Budget execution report April 2009: http://www.finance.gov.mk/files/u12/Budget_30_04_2009_web.pdf</p> <p>Budget execution report May 2009: http://www.finance.gov.mk/files/u12/Budget_31_05_2009_web.pdf (Date of publishing not available)</p>
Mid-Year Review	<p>Informacii za izvrsuvanje na budgetot na RM januari - juli 2009 (Information on RM budget execution january-july 2009) (Date of publication not available): http://www.finance.gov.mk/files/u12/Budget_31_07_2009_web.pdf</p>
Year-End Report	<p>Budget execution report 2008 published in mid-September 2009: http://www.finance.gov.mk/files/Zavrсна_smetka_na_Budzet_na_RM_za_2008_objava.pdf</p>
Audit Report	<p>Godisen izvestaj za revizija na budgetot 2007 (Annual Audit report of the execution of the 2007 Budget), date that appears on the document is 20/06/2008: http://www.dzr.gov.mk/Uploads/2007%20-%20Budzet%20na%20RM.pdf (Date of publication of the document on internet is not available)</p>
Other Documents	<p>Budget Law including amendments http://www.finance.gov.mk/files/u6/_____precisten_tekst_1.pdf</p>
Relevant Ministries & Departments	<p>Ministry of Finance, Budget and Funds Department, Treasury Department, Department for Macroeconomic Policies</p>

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

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

*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

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

⁺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

Note 1: The Open Budget Survey research process was carried out over a 12-month period and the final version of the Open Budget Questionnaires reflect decisions made after multiple rounds of discussions between Survey researchers, peer reviewers, and the International Budget Partnership (IBP) (in several countries these decisions also considered comments received from governments). When peer reviewers or governments agreed with the answers provided by researchers, they often provided no comment. Thus for many questions, the section in the questionnaire that should contain peer reviewer comments is left blank. However, if the government did not provide any comments to a question (because it did not dispute the answer), the section within the questionnaire that is meant to reflect government comments specifies the answer that the government agreed with (by default).

Since the IBP continued its discussions with the researchers even after receiving peer reviewer and government comments, for some questions these discussions resulted in a mutual decision to change the answers, even if the peer reviewers and governments agreed with the original answer provided by the researcher. Such changes may have happened as a result of:

1. A more consistent application of the Survey methodology;
2. New information identified by the researcher or by IBP that had a bearing on the answer for a particular question; or
3. Decisions made to ensure cross-country comparability of answers.

For more information on these changes for any question please write to info@internationalbudget.org.

The Executive's Budget Proposal	
Estimates for the Budget Year and Beyond	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit. Expenditures are classified by administrative unit, but some small units are not shown separately. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented. Not applicable/other (please comment). <p><u>Citation:</u> 2009 Executive Budget of RM</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/predlog_budget_2009.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>2. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <ol style="list-style-type: none"> All expenditures are classified by functional classification, and the categorization is compatible with international standards. All expenditures are classified by functional classification, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by function. No expenditures classified by function are presented. Not applicable/other (please comment). <p><u>Citation:</u> 2009 Executive Budget of RM</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/predlog_budget_2009.pdf</p> <p>Also available in the Budget Law including amendments: http://www.finance.gov.mk/files/u6/_____precisten_tekst_1.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>3. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> 2009 Executive Budget of RM</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/predlog_budget_2009.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>4. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ol style="list-style-type: none"> Program-level data are presented for all expenditures. Program-level data are presented for at least two-thirds of, but not all, expenditures. Program-level data are presented, but for less than two-thirds of expenditures. No program-level data are presented. Not applicable/other (please comment). <p><u>Citation:</u> 2009 Executive Budget of RM</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/predlog_budget_2009.pdf The Macedonian budget is a line budget, only development programs (usually donor-funded reform programs, i.e. modernization of education), are presented separately as programs.</p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “c.” Program-level data are available for some individual programs and for the development programs.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “c.” Program-level data are presented for 12.3% of total budget expenditures, but not all expenditures. Page 12 of the document referenced in the comment above.</p> <p><u>Researcher Response:</u> I suggest the answer should be changed to “c.”</p> <p><u>IBP Comment:</u> IBP editors chose answer “c” as suggested by peer reviewers.</p>	<p>C</p>
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<p>5. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate expenditure are presented. b. No, multi-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> 2009 Executive Budget of RM</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/predlog_budget_2009.pdf The budget executive document and the supporting budget documents present planned expenditures for 2009, 2010, 2011.</p> <p><u>Peer Reviewer One Comment:</u> Estimates are also presented in the Pre-accession economic program – PEP for 2009-2011 (http://www.finance.gov.mk/files/u9/Final_PEP_2009-2011_mak_za_web.pdf) and the Fiscal strategy 2009-2011 (http://www.finance.gov.mk/files/u6/lna_strategija_2009_2011_tehnicky_koregirana.pdf)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>6. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. 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. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all. Not applicable/other (please comment). <p><u>Citation:</u> 2009 Executive Budget of RM</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/predlog_budget_2009.pdf Only the government development programs' multi-year expenditures are estimated and presented in the executive budget document (p.152 of the document).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C
<p>7. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ol style="list-style-type: none"> All sources of tax revenue are identified individually. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. No sources of tax revenue are identified individually. Not applicable/other (please comment). <p><u>Citation:</u> 2009 Executive Budget of RM</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/predlog_budget_2009.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>8. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> 2009 Executive Budget of RM</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/predlog_budget_2009.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>9. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, multi-year estimates of aggregate revenue are presented. b. No, multi-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment). <p><u>Citation:</u> Fiscal Strategy of RM 2009-2011</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/u6/lina_strategija_2009_2011_tehnicky_k_oregirana.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>10. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. Yes, multi-year estimates are presented, but only for some individual sources of revenue. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. Not applicable/other (please comment). <p><u>Citation:</u> Fiscal strategy of RM 2009-2011</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/u6/lina_strategija_2009_2011_tehnicki_koregirana.pdf The Government Adopted A Fiscal Strategy For The Period 2009-2011. The improvement from last year can be seen in the fact that now the fiscal strategy is available to the public, whereas when we did the last round of research the fiscal strategy for 2007 could not be accessed by the public.</p> <p><u>Peer Reviewer One Comment:</u> Also in the Executive's Budget Proposal: http://www1.finance.gov.mk/mk/budget/2007/predlog_sobranie/predlog_budget_za_2008.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?
- 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).
 - Yes, the data reflect the outstanding debt at the end of the budget year.
 - Yes, the data reflect the outstanding debt at the start of the budget year.
 - No, data on the outstanding debt are not presented.
 - Not applicable/other (please comment).

Citation:

2009 Executive Budget of RM
Strategy for Management of public debt 2009-2011

Comment:

The executive budget document does not present outstanding debt data:
http://www.finance.gov.mk/files/predlog_budget_2009.pdf
The Strategy for management of the public debt presents three year estimates of the public debt 2009-2011:
http://www.finance.gov.mk/files/u4/egija_za_upravuvanje_so_javen_dolg_2009_2011.pdf
The Ministry of finance is publishing reports on the state of the public debt quarterly:
http://www.finance.gov.mk/files/u4/kvartalen_izvestaj_makedonski_q_1_2009.pdf
http://www.finance.gov.mk/files/u4/sostojba_na_dolg_31_07_2009_0.pdf

d

Researcher Response to this Question was "d"

Peer Reviewer One Comment: A more appropriate response to this question would be "b." Fiscal strategy 2009-2011:

http://www.finance.gov.mk/files/u6/lna_strategija_2009_2011_tehnicki_koregirana.pdf;

Pre-accession economic program – PEP for 2009-2011:

http://www.finance.gov.mk/files/u9/Final_PEP_2009-2011_mak_za_web.pdf;

Macroeconomic policy of Macedonia 2009:

http://www.finance.gov.mk/files/u9/Makroekonomska_politika_za_2009.pdf

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "d." I chose my answer because all mentioned supporting documents present estimates and not current debt figures, only the quarterly reports of the Ministry of finance present current debt, but you cannot find an official document that states the debt at the end of the year, unless you calculate yourself on the basis of the quarterly reports.

IBP Comment: IBP editors chose answer "d" as originally suggested by the researcher.

<p>12. Does the executive's budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>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).</p> <p><u>Citation:</u> 2009 Executive Budget 2009</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/predlog_budget_2009.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>13. Does the executive's budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?</p> <p>a. Yes, extensive information related to the composition of government debt is presented. 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).</p> <p><u>Citation:</u> Strategy for management of public debt 2009-2011: Quarterly reports for execution of the strategy for management of public debt</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/u4/egija_zu_upravuvanje_so_javen_dolg_2009_2011.pdf http://www.finance.gov.mk/files/u4/kvartalen_izvestaj_makedonski_q_1_2009.pdf</p> <p><u>Researcher Answer to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer "d" to maintain consistency within the questionnaire (see question 11).</p>	d

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:

2009 Executive Budget of RM

Comment:

http://www.finance.gov.mk/files/predlog_budget_2009.pdf

Peer Reviewer One Comment:

Also in the Fiscal strategy 2009-2011:

http://www.finance.gov.mk/files/u6/lina_strategija_2009_2011_tehnicki_koregirana.pdf

Researcher Response to this Question was "b"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "a." the key assumptions are stated explicitly

Researcher Response: I chose my answer because the unemployment rate is not assessed and presented in the documents.

IBP Comment: IBP editors chose answer "b" as originally suggested by the researcher.

b

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)?

- a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on the impact of different macroeconomic assumptions on the budget is not presented.
- e. Not applicable/other (please comment).

Citation:

2009 Executive Budget of RM:
Macro-economic policy 2009

Comment:

http://www.finance.gov.mk/files/predlog_budget_2009.pdf

http://www.finance.gov.mk/files/u9/Makroekonomska_politika_za_2009_pdf.pdf

Every month the Ministry of finance updates the basic macro-economic indicators (link to the latest:

http://www.finance.gov.mk/files/u9/roekonomski_indikatori_24_08_2009_za_web_mak.pdf)

b

Researcher Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "b." Some information are also presented in the Pre-accession economic program – PEP for 2009-2011:

http://www.finance.gov.mk/files/u9/Final_PEP_2009-2011_mak_za_web.pdf

Peer Reviewer Two Comment: A more appropriate response to this question would be "b."

Researcher Response: I suggest the answer should be changed to "b."

IBP Comment: IBP editors chose answer "b" as suggested by per reviewers.

<p>16. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <ol style="list-style-type: none"> Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the impact of policy proposals on expenditures is not presented. Not applicable/other (please comment). <p><u>Citation:</u> 2009 Executive budget of RM</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/predlog_budget_2009.pdf The document provides information on aggregate expenditures of new policy proposals.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C
<p>17. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <ol style="list-style-type: none"> Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the impact of policy proposals on revenues is not presented. Not applicable/other (please comment). <p><u>Citation:</u> 2009 Executive budget of RM</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/predlog_budget_2009.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

Estimates for Years Prior to the Budget Year	
<p>18. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit for BY-1. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> 2009 Budget of RM</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/predlog_budget_2009.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>19. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ol style="list-style-type: none"> All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by function for BY-1. No expenditures classified by function are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> 2009 Budget of RM</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/predlog_budget_2009.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>20. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ol style="list-style-type: none"> All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by economic classification for BY-1. No expenditures classified by economic classification are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> 2009 Budget of RM</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/predlog_budget_2009.pdf It is not entirely compatible with IAS.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>21. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> Program-level expenditure data are presented for all expenditures for BY-1. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. No program-level expenditure data are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> 2009 Budget of RM</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/predlog_budget_2009.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>22. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. Not applicable/other (please comment). <p><u>Citation:</u> 2009 Budget of RM</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/predlog_budget_2009.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>23. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> Yes, such prior-year estimates of aggregate expenditure are presented. No, such prior-year estimates of aggregate expenditure are not presented. Not applicable/other (please comment). <p><u>Citation:</u> 2009 Budget of RM</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/predlog_budget_2009.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>24. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> 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). 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. 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. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all. Not applicable/other (please comment). <p><u>Citation:</u> 2009 Budget of RM</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/predlog_budget_2009.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>25. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for all expenditures are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> 2009 Budget of RM</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/predlog_budget_2009.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ol style="list-style-type: none"> Yes, prior-year data are always adjusted to be comparable to the budget year data. Yes, in most cases, prior-year data are adjusted to be comparable. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. Not applicable/other (please comment). <p><u>Citation:</u> 2009 Budget of RM</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/predlog_budget_2009.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>27. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> All tax revenues are identified individually for BY-1. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. No tax revenues are identified individually for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> 2009 Executive Budget of RM</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/predlog_budget_2009.pdf Budget Law, Official Gazette of RM, number 64/05; and Law on Amendments of the Budget Law, Official Gazette of RM, number 4/07.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>28. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> All non-tax revenues are identified individually for BY-1. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. No non-tax revenues are identified individually for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> 2009 Executive Budget of RM</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/predlog_budget_2009.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>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> <ol style="list-style-type: none"> All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. Not applicable/other (please comment). <p><u>Citation:</u> 2009 Executive Budget of RM</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/predlog_budget_2009.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>30. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year estimates of aggregate revenue are presented. b. No, such prior-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> 2009 Executive Budget of RM</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/predlog_budget_2009.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>31. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>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).</p> <p><u>Citation:</u> 2009 Executive Budget of RM</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/predlog_budget_2009.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>32. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for all revenues are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> 2009 Executive Budget of RM</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/predlog_budget_2009.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>33. Does the executive's budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ol style="list-style-type: none"> Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. Yes, but only information on the level of debt is presented. No, information related to the government debt for BY-1 is not presented. Not applicable/other (please comment). <p><u>Citation:</u> 2009 Debt management strategy and Annual report for the execution of the Debt management strategy 2008</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/u4/egija_za_upravuvanje_so_javen_dolg_2009_2011.pdf http://www.finance.gov.mk/files/u4/godisen_izvestaj_2008.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>34. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for government debt are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> 2009 Executive Budget of RM</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/predlog_budget_2009.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
Comprehensiveness	
<p>35. Does the executive's budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on extra-budgetary funds is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "b." Executive's Budget Proposal: http://www1.finance.gov.mk/mk/budget/2007/predlog_sobranie/predlog_budget_za_2008.pdf</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "c."</p> <p><u>Researcher Response:</u> I suggest the answer should be changed as suggested by Peer Reviewer One to "b."</p> <p><u>IBP Comment:</u> IBP editors chose answer "b" as suggested by Peer Reviewer One.</p>	b

<p>36. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> 2009 Executive Budget of RM</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/predlog_budget_2009.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> 2009 Executive Budget of RM</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/predlog_budget_2009.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>38. Does the executive's budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> 2009 Executive Budget of RM</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/predlog_budget_2009.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> 2009 Executive Budget 2009</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/predlog_budget_2009.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on non-financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> 2009 Executive budget of RM</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/predlog_budget_2009.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>41. Does the executive's budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on expenditure arrears is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> 2009 Executive budget of RM</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/predlog_budget_2009.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>42. Does the executive's budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ol style="list-style-type: none"> Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on contingent liabilities is not presented. Not applicable/other (please comment). <p><u>Citation:</u> 2009 Executive Budget of RM</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/predlog_budget_2009.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C
<p>43. Does the executive's budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ol style="list-style-type: none"> Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key future liabilities, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on future liabilities is not presented. Not applicable/other (please comment). <p><u>Citation:</u> 2009 Executive Budget of RM</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/predlog_budget_2009.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C

<p>44. Does the executive’s budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> 2009 Executive budget of RM</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/predlog_budget_2009.pdf WB, EIB loans and donor assistance are presented not separately but as one single sum. Since 2009 EU funds are presented separately, bilateral donor assistance is not presented in the budget (USAID, DFID, and etc.)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> 2009 Executive budget of RM</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/predlog_budget_2009.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>46. Does the executive's budget or any supporting budget documentation identify all earmarked revenues?</p> <ul style="list-style-type: none"> a. All earmarked revenues are identified individually. b. At least two-thirds of, but not all, earmarked revenues are identified individually. c. Less than two-thirds of earmarked revenues are identified individually. d. No earmarked revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> 2009 Executive budget of RM</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/predlog_budget_2009.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> 2009 Executive Budget of RM</p> <p><u>Comment:</u> No data on secret items funded through the 2009 budget is presented in document: http://www.finance.gov.mk/files/predlog_budget_2009.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

The Budget Narrative & Performance Monitoring	
<p>48. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ol style="list-style-type: none"> 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. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the link between the budget and the government's stated policy goals is not presented. Not applicable/other (please comment). <p><u>Citation:</u> 2009 Exective budget of RM</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/predlog_budget_2009.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>49. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> 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. Yes, information is presented, highlighting the major policy goals, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the link between the budget and the government's stated policy goals over a multi-year period is not presented. Not applicable/other (please comment). <p><u>Citation:</u> 2009 Executive Budget of RM</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/predlog_budget_2009.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>50. Does the executive's budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ol style="list-style-type: none"> Non-financial data are presented for all programs. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. Non-financial data are presented for programs representing less than two-thirds of expenditure. No non-financial data are presented. Not applicable/other (please comment). <p><u>Citation:</u> 2009 Executive Budget proposal of RM</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/predlog_budget_2009.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ol style="list-style-type: none"> The non-financial data are very useful for assessing program performance. The non-financial data are mostly useful for assessing program performance. The non-financial data are somewhat useful for assessing program performance. No non-financial data are provided or they are not useful for assessing program performance. Not applicable/other (please comment). <p><u>Citation:</u> 2009 Executive Budget of RM</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/predlog_budget_2009.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>52. Does the executive’s budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ul style="list-style-type: none"> a. Performance indicators are presented for all programs. b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. c. Performance indicators are presented for programs representing less than two-thirds of expenditures. d. No performance indicators are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> 2009 Executive Budget of RM</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/predlog_budget_2009.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ul style="list-style-type: none"> a. All performance indicators are well designed. b. Most performance indicators are well designed. c. Some performance indicators are well designed, but most are not. d. No programs have performance indicators, or they are not well designed. e. Not applicable/other (please comment). <p><u>Citation:</u> 2009 Executive budget of RM</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/predlog_budget_2009.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>

<p>54. Are performance indicators used in conjunction with performance targets presented in the executive’s budget or any supporting budget documentation?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> 2009 Executive Budget of RM</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/predlog_budget_2009.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>55. Does the executive’s budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country’s most impoverished populations?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> 2009 Executive Budget of RM</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/predlog_budget_2009.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C

Additional Key Information for Budget Analysis & Monitoring	
<p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>	
<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> Fiscal strategyy 2009-2011</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/u6/lina_strategija_2009_2011_tehnicki_koregirana.pdf http://www.finance.gov.mk/node/128</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> Fiscal strategy 2009-2011</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/u6/lina_strategija_2009_2011_tehnicky_koregirana.pdf The improvement from last year can be seen in the fact that now the fiscal strategy is available to the public, whereas when we did the last round of research, the fiscal strategy for 2007 could not be accessed by the public.</p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "c." There is always a lack of proper taxation and efficiency analysis discussing the excess burden (loss of welfare beyond the tax revenues), for example, or important redistribution effects. Such economic analysis has never been done.</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP editors chose answer "c."</p>	<p>C</p>
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<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ol style="list-style-type: none"> 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. Yes, information is presented, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on conditions associated with IFI assistance is not presented. Not applicable/other (please comment). <p><u>Citation:</u> www.vlada.mk www.nbrm.gov.mk</p> <p><u>Comment:</u> http://www.imf.org/external/country/MKD/index.htm http://www.worldbank.org.mk/WBSITE/EXTERNAL/COUNTRIES/ECAEXT/MACEDONIAEXTN/0,,contentMDK:21291099~menuPK:4250677~pagePK:141137~piPK:141127~theSitePK:304473,00.html</p> <p><u>Peer Reviewer One Comment:</u> Information is also available on the web site of the Ministry of Finance of RM http://www.finance.gov.mk/node/158</p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ol style="list-style-type: none"> 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. Yes, information is presented, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on conditions associated with donor country assistance is not presented. Not applicable/other (please comment). <p><u>Citation:</u> This information is presented on the IMF/WB websites.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c

<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ol style="list-style-type: none"> Yes, it provides a summary that is very informative. Yes, it provides a summary that is somewhat informative. Yes, but the summary is not very informative. No, it does not provide a summary. Not applicable/other (please comment). <p><u>Citation:</u> http://www.finance.gov.mk/view/budget2009</p> <p><u>Comment:</u> The Minister of Finance's speech to the Parliament is a very informative summary of the budget. However, this year we cannot find it on the internet. However, when presented to the Parliament it, was publicly broadcasted on national TV.</p> <p><u>Peer Reviewer One Comment:</u> Shorthand notes from the 41st Parliamentary session are available on the Internet: http://www.sobranie.mk/WBStorage/Files/sten-041sednica02prodolzenie29-12-2008.pdf http://www.sobranie.mk/WBStorage/Files/sten-041sednica01prodolzenie26-12-2008.pdf http://www.sobranie.mk/WBStorage/Files/sten-041sednica24-12-2008.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire: "a." I chose my answer because the minutes of the Parliament session are a report on the speech and the discussion that followed. On the other hand, neither the speech nor a budget summary for 2009 can be found - which is not the case for the past years. The comment of the second peer reviewer is irrelevant at this point.</p> <p><u>IBP Comment:</u> IBP editors chose "a," the researcher's initial answer.</p>	<p>a</p>
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<p>61. Does the executive publish a “citizens budget” or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <ul style="list-style-type: none"> a. Yes, it publishes a citizens budget that is very informative. b. Yes, it publishes a citizens budget that is somewhat informative. c. Yes, but the citizens budget is not very informative. d. No, it does not publish a citizens budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ul style="list-style-type: none"> a. Yes, thorough definitions of budget terms are provided. b. Yes, definitions are provided, but some details are excluded. c. Yes, some definitions are provided, but it lacks important details. d. No, definitions are not provided. e. Not applicable/other (please comment). <p><u>Citation:</u> Organic Budget Law</p> <p><u>Comment:</u> Official Gazette of RM 64/2005: http://80.77.144.32/2005/6AB93026F74BA3488113E5A39FE334CC.pdf.</p> <p><u>Peer Reviewer One Comment:</u> Also in the Budget Law, including amendments: http://www.finance.gov.mk/files/u6/precisten_tekst_1.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ol style="list-style-type: none"> Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. 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. 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. No, the right to access government information has not been codified into law, or this right does not include access to budget information. Not applicable/other (please comment). <p><u>Citation:</u> Law on free access to information</p> <p><u>Comment:</u> http://www.foi.org.mk/</p> <p><u>Peer Reviewer One Comment:</u> Freedom of information Law and related documents: http://www.spininfo.org.mk/index.php?option=com_docman&task=cat_view&gid=13&Itemid=26</p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it (for example, from a ministry or agency)?</p> <ol style="list-style-type: none"> In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures. In practice, no highly disaggregated expenditure information is available. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> http://www.soros.org.mk/download/Zid_od_tishina.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c

<p>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?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u></p> <p><u>Comment:</u> http://www.soros.org.mk/download/Zid_od_tishina.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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Section Three: The Budget Process

The Budget Process	
Executive's Formulation of the Budget	
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> The release date is set in permanent law. The executive announces the release date at least two months in advance. The executive announces the release date less than two months but more than two weeks in advance. The executive announces the release date two weeks or less before the release, or makes no announcement. Not applicable/other (please comment). <p><u>Citation:</u> Organic Budget Law (Official Gazette of the Republic of Macedonia 64/2005).</p> <p><u>Comment:</u> The Budget should be presented in Parliament on 15 November at the latest.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>67. Does the executive release to the public its timetable for preparation of the executive's budget proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the ministry of finance or what ever central government agency is in charge of coordinating the budget's formulation)?</p> <ol style="list-style-type: none"> Yes, a detailed timetable is released to the public. Yes, a timetable is released, but some details are excluded. Yes, a timetable is released, but it lacks important details. No, a timetable is not issued to the public. Not applicable/other (please comment). <p><u>Citation:</u> Organic Budget Law (Official Gazette of the Republic of Macedonia 64/2005).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

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:

Researcher Response to this Question was "b"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "c." A recent study sponsored by OSI Skopje which conducted interviews with representatives of budget users and GoM officials showed that they have difficulties in adhering to most of the dates in the timetable for different reasons.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "b." I chose my answer because I cannot find the study and cite it as a source for this answer. It seems on the other hand that the executive adheres to at least the dates when preparation starts (a budget circular is uploaded to the Ministry of Finance website when it is sent to budget users); when budget is publicly presented to Parliament and when it is adopted, they do not report on the internal preparations, so it is unknown to the researcher if they adhere to that part of the timetable

IBP Comment: IBP editors chose answer "b" as initially suggested by the researcher.

b

<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

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:

Researcher Response to this Question was "d"

Peer Reviewer One Comment: A pre-budget statement is not produced. However, most of the information that is supposed to be in the statement, is included in the Fiscal strategy 2009-2011 (according to the Budget Law article 17):

http://www.finance.gov.mk/files/u6/lna_strategija_2009_2011_tehnicki_koregirana.pdf,

and in the Pre-accession economic program – PEP for 2009-2011:

http://www.finance.gov.mk/files/u9/Final_PEP_2009-2011_mak_za_web.pdf

Peer Reviewer Two Comment: A separate pre-budget statement is not presented, but I believe that information from such a separate document are readily available in the Fiscal strategy document 2009-2011 and Macroeconomic policy document for 2010.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "d." I chose my answer because according to OBI methodology, a pre-budget statement should be a separate document, whereas the two mentioned by the peer reviewer are supporting documents and are produced multi-annually. The purpose of the statement is to be released a month before the budget so that the debate on the forthcoming budget is invigorated; the statement should be based on the strategy and macroeconomic policy document but should also contain information on the budget that is under preparation so that Parliament can be aware.

IBP Comment: IBP editors chose answer "d" (not produced) as initially suggested by the researcher.

d

<p>72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The same as question 71.</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire: “d.” I chose my answer because the executive does not produce a pre-budget statement.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” as initially suggested by the researcher.</p>	<p>d</p>
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<p>73. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The same as questions 71 and 72.</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire: “d.” I chose my answer because the executive does not produce a pre-budget statement.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” as initially suggested by the researcher.</p>	<p>d</p>
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Legislative Approval of the Budget	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> 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). <p><u>Citation:</u> Organic Budget Law (Official Gazette of the Republic of Macedonia 64/2005).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ol style="list-style-type: none"> 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. b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies. c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard. 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. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> Organic Budget Law (Official Gazette of the Republic of Macedonia 64/2005).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?

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

Citation:

Organic Budget Law (Official Gazette of the Republic of Macedonia 64/2005).

Comment:

Representatives of the most important stakeholders are invited to participate at committee meetings; the wider public can also hear the discussions through the Parliament's channel of the national public broadcaster.

b

Researcher Response to this Question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "d." This is very important. The Commission for financing and budgeting within the Macedonian Parliament discusses only the budget of Macedonia and not the individual central government administrative budgets.

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "a." I chose my answer because the individual budgets are part of the national budget document and can be and are discussed on committee meetings; the timeframe is short and the expertise of the MPs (including those sitting in the commission for financing and budgeting) is limited, so whether the individual budgets are discussed or not depends on the initiative of the MPs (however the procedures do not ban or make such discussion compulsory).

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

<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ul style="list-style-type: none"> a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings. b. Yes, the committees release reports, but some details are excluded. c. Yes, the committees release reports, but they are not very informative. d. No, the committees do not release reports or do not hold public hearings. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Minutes of meeting are published on the website of the Parliament and the transcript of discussions is also publicly available.</p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "c."</p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire: "b." I chose my answer because the information that is published is sufficient.</p> <p><u>IBP Comment:</u> IBP editors chose answer "b" as initially suggested by the researcher.</p>	<p>b</p>
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<p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <ol style="list-style-type: none"> 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. 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. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The budget does not contain secret items.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>80. Does the legislature have authority <i>in law</i> to amend the budget presented by the executive?</p> <ol style="list-style-type: none"> Yes, the legislature has unlimited authority <i>in law</i> to amend the budget. Yes, the legislature has authority <i>in law</i> to amend the budget, with some limitations. Yes, the legislature has authority <i>in law</i> to amend the budget, but its authority is very limited. No, the legislature does not have any authority <i>in law</i> to amend the budget. Not applicable/other (please comment). <p><u>Citation:</u> Organic Budget Law (Official Gazette of the Republic of Macedonia 64/2005).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ul style="list-style-type: none">a. The approved budget includes program-level detail.b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs).c. The approved budget includes only departmental totals.d. The approved budget includes less information than departmental totals or the approved budget is not released to the public.e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> http://www.finance.gov.mk/view/budget2009</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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Executive's Implementation of the Budget	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> a. In-year reports on actual expenditure are released at least every month. b. In-year reports on actual expenditure are released at least every quarter. c. In-year reports on actual expenditure are released at least semi-annually. d. In-year reports on actual expenditure are not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Organic Budget Law (Official Gazette of the Republic of Macedonia 64/2005).</p> <p><u>Comment:</u> Budget Execution Report January 2009: http://www.finance.gov.mk/files/u12/budget_31_01_2009_web.pdf Budget execution report February 2009 http://www.finance.gov.mk/files/u12/budget_28_02_2009_web.pdf Budget execution report March 2009 http://www.finance.gov.mk/files/u12/Budget_31_03_2009.pdf Budget execution report April 2009 http://www.finance.gov.mk/files/u12/Budget_30_04_2009_web.pdf Budget execution report May 2009 http://www.finance.gov.mk/files/u12/Budget_31_05_2009_web.pdf The dates of publication are not available.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ul style="list-style-type: none"> a. Yes, in-year reports cover all expenditures. b. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. c. Yes, in-year reports cover less than two-thirds of expenditures. d. No in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Organic Budget Law (Official Gazette of the Republic of Macedonia 64/2005).</p> <p><u>Comment:</u> Budget Execution report January 2009: http://www.finance.gov.mk/files/u12/budget_31_01_2009_web.pdf Budget execution report February 2009 http://www.finance.gov.mk/files/u12/budget_28_02_2009_web.pdf Budget execution report March 2009 http://www.finance.gov.mk/files/u12/Budget_31_03_2009.pdf Budget execution report April 2009 http://www.finance.gov.mk/files/u12/Budget_30_04_2009_web.pdf Budget execution report May 2009 http://www.finance.gov.mk/files/u12/Budget_31_05_2009_web.pdf The dates of publication are not available.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ol style="list-style-type: none"> The in-year reports on actual expenditures organized by administrative unit contain program-level detail. 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). The in-year reports on actual expenditures organized by administrative unit contain only departmental totals. 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. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Budget Execution report January 2009 http://www.finance.gov.mk/files/u12/budget_31_01_2009_web.pdf Budget execution report February 2009 http://www.finance.gov.mk/files/u12/budget_28_02_2009_web.pdf Budget execution report March 2009 http://www.finance.gov.mk/files/u12/Budget_31_03_2009.pdf Budget execution report April 2009 http://www.finance.gov.mk/files/u12/Budget_30_04_2009_web.pdf Budget execution report May 2009 http://www.finance.gov.mk/files/u12/Budget_31_05_2009_web.pdf The dates of publication are not available.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u></p> <p><u>Comment:</u> Budget Execution report January 2009 http://www.finance.gov.mk/files/u12/budget_31_01_2009_web.pdf Budget execution report February 2009 http://www.finance.gov.mk/files/u12/budget_28_02_2009_web.pdf Budget execution report March 2009 http://www.finance.gov.mk/files/u12/Budget_31_03_2009.pdf Budget execution report April 2009 http://www.finance.gov.mk/files/u12/Budget_30_04_2009_web.pdf Budget execution report May 2009 http://www.finance.gov.mk/files/u12/Budget_31_05_2009_web.pdf The dates of publication are not available.</p> <p><u>Peer Reviewer One Comment:</u> No comparison is made in the in-year reports.</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ul style="list-style-type: none"> 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). <p><u>Citation and/or comment:</u> Budget Execution report January 2009 http://www.finance.gov.mk/files/u12/budget_31_01_2009_web.pdf Budget execution report February 2009 http://www.finance.gov.mk/files/u12/budget_28_02_2009_web.pdf Budget execution report March 2009 http://www.finance.gov.mk/files/u12/Budget_31_03_2009.pdf Budget execution report April 2009 http://www.finance.gov.mk/files/u12/Budget_30_04_2009_web.pdf Budget execution report May 2009 http://www.finance.gov.mk/files/u12/Budget_31_05_2009_web.pdf The dates of publication are not available.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u></p> <p><u>Comment:</u> Budget Execution report January 2009 http://www.finance.gov.mk/files/u12/budget_31_01_2009_web.pdf Budget execution report February 2009 http://www.finance.gov.mk/files/u12/budget_28_02_2009_web.pdf Budget execution report March 2009 http://www.finance.gov.mk/files/u12/Budget_31_03_2009.pdf Budget execution report April 2009 http://www.finance.gov.mk/files/u12/Budget_30_04_2009_web.pdf Budget execution report May 2009 http://www.finance.gov.mk/files/u12/Budget_31_05_2009_web.pdf The dates of publication are not available.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ol style="list-style-type: none"> Yes, comparisons are made for all revenue sources. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources. Yes, but comparisons are made for less than two-thirds of revenue sources. No, comparisons are not made, or no in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Budget Execution report January 2009 http://www.finance.gov.mk/files/u12/budget_31_01_2009_web.pdf Budget execution report February 2009 http://www.finance.gov.mk/files/u12/budget_28_02_2009_web.pdf Budget execution report March 2009 http://www.finance.gov.mk/files/u12/Budget_31_03_2009.pdf Budget execution report April 2009 http://www.finance.gov.mk/files/u12/Budget_30_04_2009_web.pdf Budget execution report May 2009 http://www.finance.gov.mk/files/u12/Budget_31_05_2009_web.pdf The dates of publication are not available.</p> <p><u>Peer Reviewer One Comment:</u> No comparison is made in the in-year reports.</p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ol style="list-style-type: none"> Yes, in-year reports on actual borrowing are released at least every month. Yes, in-year reports on actual borrowing are released at least every quarter. Yes, in-year reports on actual borrowing are released at least semi-annually. No, in-year reports on actual borrowing are not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> http://www.finance.gov.mk/files/u4/kvartalen_izvestaj_makedonski_q_1_2009.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>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?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u></p> <p><u>Comment:</u> http://www.finance.gov.mk/files/u4/kvartalen_izvestaj_makedonski_q_1_2009.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ol style="list-style-type: none"> 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. Yes, the mid-year review includes a discussion of the economy, but it lacks some details. Yes, the mid-year review includes a discussion of the economy, but it lacks important details. 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. Not applicable/other (please comment). <p><u>Citation:</u> Organic Budget Law (Official Gazette of the Republic of Macedonia 64/2005, but also 04/08 and 103/08).</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "d." An extensive discussion of the economy for the mid-year review for 2009 is not presented (not available on the Internet), only numeric information is presented: http://www.finance.gov.mk/files/u12/Budget_31_07_2009_web.pdf. The last available extensive mid-year review is for 2007: http://www1.finance.gov.mk/mk/fi/2007/info_za_ostvaruvawe_periodot_januari_juni_2007.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> Based on a review of comments, IBP editors chose answer "d."</p>	<p>d</p>
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<p>93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ol style="list-style-type: none"> 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. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided. 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. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer "c" based on the comment for the previous question. Only numerical data is provided.</p>	c
<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ol style="list-style-type: none"> The mid-year review includes program-level detail for expenditures. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). The mid-year review includes only departmental totals (or functional totals). 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. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ul style="list-style-type: none">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). <p><u>Citation:</u> Organic Budget Law (Official Gazette of the Republic of Macedonia 64/2005).</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer "c" based on the comment that only numerical data is provided.</p>	C
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<p>96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain <i>minimal</i> level specified in law or regulation)?</p> <ul style="list-style-type: none"> a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units. 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. c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented. 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). e. Not applicable/other (please comment). <p><u>Citation:</u> Organic Budget Law (Official Gazette of the Republic of Macedonia 64/2005).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ul style="list-style-type: none"> a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year. b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities. c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities. d. No, the procurement process was not open and competitive in practice. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>98. When does the legislature typically approve supplemental budgets?</p> <ul style="list-style-type: none"> a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). c. Not applicable/other (please comment). <p><u>Citation:</u> Organic Budget Law (Official Gazette of the Republic of Macedonia 64/2005).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> Organic Budget Law (Official Gazette of the Republic of Macedonia 64/2005).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c

<p>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> Organic Budget Law (Official Gazette of the Republic of Macedonia 64/2005).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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Executive's Year-end Report and the Supreme Audit Institution	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?</p> <ol style="list-style-type: none"> 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). <p><u>Citation:</u> Organic Budget Law (Official Gazette of the Republic of Macedonia 64/2005).</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/Zavrsna_smetka_na_Budzet_na_RM_za_2008_objava.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ol style="list-style-type: none"> 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). <p><u>Citation:</u></p> <p><u>Comment:</u> http://www.finance.gov.mk/files/Zavrsna_smetka_na_Budzet_na_RM_za_2008_objava.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u></p> <p><u>Comment:</u> http://www.finance.gov.mk/files/Zavrsna_smetka_na_Budzet_na_RM_za_2008_objava.pdf</p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> Only quantitative estimates of the differences are presented.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire: "a."</p> <p><u>IBP Comment:</u> IBP editors chose answer "d" since no narrative is provided.</p>	<p>d</p>
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<p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u></p> <p><u>Comment:</u> http://www.finance.gov.mk/files/Zavrsna_smetka_na_Budzet_na_RM_za_2008_objava.pdf</p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer "d." See question 103.</p>	<p>d</p>
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<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u></p> <p><u>Comment:</u> http://www.finance.gov.mk/files/Zavrsna_smetka_na_Budzet_na_RM_za_2008_objava.pdf</p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> Only quantitative estimates of the differences are presented.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I suggest the answer should remain as I indicated in the questionnaire: "a."</p> <p><u>IBP Comment:</u> IBP editors chose answer "d" since no narrative is provided.</p>	<p>d</p>
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<p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> http://www.finance.gov.mk/files/Zavrsna_smetka_na_Budzet_na_RM_z_a_2008_objava.pdf</p> <p><u>Researcher Answer to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "d" – an explanation is not presented.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I suggest the answer should be changed to "b."</p> <p><u>IBP Comment:</u> IBP editors chose answer "b" as suggested by the researcher.</p>	b
<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> http://www.finance.gov.mk/files/Zavrsna_smetka_na_Budzet_na_RM_z_a_2008_objava.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u></p> <p><u>Comment:</u> http://www.finance.gov.mk/files/Zavrsna_smetka_na_Budzet_na_RM_za_2008_objava.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country's most impoverished populations and the actual outcome?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u></p> <p><u>Comment:</u> http://www.finance.gov.mk/files/Zavrsna_smetka_na_Budzet_na_RM_za_2008_objava.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C

<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ol style="list-style-type: none"> a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key issues, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information is not presented on extra-budgetary funds, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> http://www.finance.gov.mk/files/Zavrsna_smetka_na_Budzet_na_RM_za_2008_objava.pdf</p> <p><u>Peer Reviewer One Comment:</u> Only quantitative estimates of the differences are presented.</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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The Independence and Performance of the Supreme Audit Institution	
<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ol style="list-style-type: none"> 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). <p><u>Citation:</u> http://www.dzr.gov.mk/Uploads/2007%20-%20Budzet%20na%20RM.pdf http://www.finance.gov.mk/files/u10/_____22_07_2009.pdf</p> <p><u>Comment:</u> http://www.finance.gov.mk/files/u10/Pravilnik_za_FMC-objaven.pdf http://www.finance.gov.mk/files/u10/_za_osnovnite_elementi_na_vnatresna_revizija.pdf http://www.finance.gov.mk/files/u10/Pravilnik_IIA_Standardi_vo_Sluzben_vesnik.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ol style="list-style-type: none"> All expenditures have been audited and the reports released to the public. Expenditures representing at least two-thirds of, but not all, expenditure have been audited. Expenditure representing less than two-thirds of expenditure have been audited. 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. Not applicable/other (please comment). <p><u>Citation:</u> Organic Budget Law (Official Gazette of the Republic of Macedonia 64/2005).State Audit Law (Official Gazette of the Republic of Macedonia 65/1997,70/2001,31/2003,19/2004,70/2006).</p> <p><u>Comment:</u> http://www.dzr.gov.mk/Uploads/2007%20-%20Budzet%20na%20RM.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ol style="list-style-type: none"> The annual audit report(s) includes one or more executive summaries summarizing the report's content. 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. Not applicable/other (please comment). <p><u>Citation:</u> State Audit Law (Official Gazette of the Republic of Macedonia 65/1997, 70/2001, 31/2003, 19/2004, 70/2006).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Annual Audit report of the execution of the 2007 Budget http://www.dzr.gov.mk/Uploads/2007%20-%20Budzet%20na%20RM.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>114. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?</p> <p>a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before they are removed.</p> <p>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> State Audit Law, Article 13 (Official Gazette of the Republic of Macedonia 65/1997, 70/2001, 31/2003, 19/2004, 70/2006). Rules of Procedures of the Parliament http://www.sobranie.mk/?ItemID=ACC6DA520871404DAC43337AA45027A5</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <p>a. Yes, the SAI releases to the public audits of all extra-budgetary funds.</p> <p>b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.</p> <p>c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.</p> <p>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.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> State Audit Law (Official Gazette of the Republic of Macedonia 65/1997, 70/2001, 31/2003, 19/2004, 70/2006).</p> <p><u>Comment:</u> http://www.sobranie.mk/mk/default.asp?del=arhiva&vidi=pisarnica&start=281 http://www.dzr.gov.mk/Uploads/2007%20-%20Fond%20za%20regionalni%20i%20magistralni%20patista.pdf http://www.dzr.gov.mk/Uploads/2007%20-%20Fond%20za%20zdravstvo.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> Organic Budget Law (Official Gazette of the Republic of Macedonia 64/2005). State Audit Law (Official Gazette of the Republic of Macedonia 65/1997, 70/2001, 31/2003, 19/2004, 70/2006).</p> <p><u>Comment:</u> State Audit Law, Chapter 3-a: Working Assets (available at: http://www.dzr.gov.mk/en/Uploads/State%20Audit%20Law,%20PDF.pdf)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ul style="list-style-type: none"> a. 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. b. 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. c. 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. d. 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. e. Not applicable/other (please comment). <p><u>Citation:</u> Organic Budget Law (Official Gazette of the Republic of Macedonia 64/2005).State Audit Law (Official Gazette of the Republic of Macedonia 65/1997,70/2001,31/2003,19/2004,70/2006).</p> <p><u>Comment:</u> State Audit Law, Chapter 3-a: Working Assets (available at: http://www.dzr.gov.mk/en/Uploads/State%20Audit%20Law,%20PDF.pdf)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ol style="list-style-type: none"> The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector. Not applicable/other (please comment). <p><u>Citation:</u> State Audit Law (Official Gazette of the Republic of Macedonia 65/1997, 70/2001, 31/2003, 19/2004, 70/2006).</p> <p><u>Comment:</u> State Audit Law, Chapter 3: Conducting the State Audit (available at: http://www.dzr.gov.mk/en/Uploads/State%20Audit%20Law,%20PDF.pdf)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?</p> <ol style="list-style-type: none"> Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year. 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. 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. No, the SAI does not maintain any formal mechanisms of communication with the public. Not applicable. <p><u>Citation:</u></p> <p><u>Comment:</u> The law does not regulate a specific mechanism for communication but a complaints system exists and is operational at the SAI.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> State Audit Law (Official Gazette of the Republic of Macedonia 65/1997, 70/2001, 31/2003, 19/2004, 70/2006).</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "c." The Commission for financing and budgeting at the legislature has the right to scrutinize the audit reports but in practice this rarely happens. According to the Strategy for Communication of the State Audit Office for the period 2008-2012, there is a lack of communication between the Parliament and the SAO, as some of the annual audit reports have not been scrutinized. (Pages 8-9). http://www.dzr.gov.mk/Uploads/Streategija_Komunikacija_2008_2012.pdf</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d." This is very important. The Commission for financing and budgeting at the legislature (Parliament) has the right to scrutinize the audit reports but in practice this never happens. Latest developments shows obstruction from the ruling party's MPs for the initiatives to scrutinize audit reports. Thus, the legislation prescribes that audit reports should be scrutinized at the Parliament, but in practice this has never happened so far.</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP editors chose answer "c."</p>	<p>C</p>
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<p>121. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?</p> <ul style="list-style-type: none">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). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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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:

State Audit Law (Official Gazette of the Republic of Macedonia 65/1997, 70/2001, 31/2003, 19/2004, 70/2006), Chapter 3: Conducting the State Audit (available at: <http://www.dzr.gov.mk/en/Uploads/State%20Audit%20Law,%20PDF.pdf>).

Comment:

The Annual Report 2008 on page 32 reports on the actions taken to address audit recommendations:

http://www.dzr.gov.mk/Uploads/dzr_godisen_izvestaj_mkd.pdf

The Annual Report 2007 on page 73 reports on the actions taken to address audit recommendations given in 2007 and 2006:

<http://www.dzr.gov.mk/Uploads/MIJALCO%20-%20Godisen%20izvestaj%20za%20WEB%20-%20FINALE.pdf>

Annex 1, Attachments (available at:

<http://dzr.gov.mk/Uploads/Aneks%201%20-%20ZBIRNO%20-%20str%2079-110.pdf>)

Annex 2, Findings from Audited Financial Reports for 2004 and 2005 (available at: <http://dzr.gov.mk/Uploads/Aneks%202%20-%20str%20111-180.pdf>)

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

a

<p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> State Audit Law (Official Gazette of the Republic of Macedonia 65/1997, 70/2001, 31/2003, 19/2004, 70/2006).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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