

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

International Budget Partnership
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International Budget Partnership OPEN BUDGET QUESTIONNAIRE

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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	2007
Audit Report	2008

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	Budget Summary (Povzetek proračuna): - 16 July 2009 (latest enacted budget for 2009): http://www.mf.gov.si/slov/proracun/priprava_08_09/rebalans/01_REB2009II_splosni_del.pdf (in Slovenian)
Executive's Budget Proposal	Executive budget proposal for 2008 and 2009 (Priprava proračuna za leti 2008 in 2009): http://www.mf.gov.si/slov/proracun/priprava_proracuna.htm#08_09 and then link to: Executive budget proposal for 2009 (Predlog Proračuna Republike Slovenije za leto 2009)- 15 October 2007 (In Slovenian): -General part (Splošni del) / Explanation of general part (Obrazložitev splošnega dela proračuna) -Special part (Posebni del) / Explanation of special part (Obrazložitev posebnega dela proračuna) -Plan of development programmes (Načrt razvojnih programov))
Budget Document One in Support of the Executive's Budget Proposal	Budget guide (Proračunski priročnik) - 18 Februar 2008: http://www.mf.gov.si/slov/proracun/priprava_08_09/navodila_proracun_08_09.htm#prirocnik (in Slovenian)
Budget Document Two in Support of the Executive's Budget Proposal	Proposal for constructions and governmental purchases (Predlog načrta nabav in gradenj): 15 October 2007: http://www.ius-software.si/baze/poro/index.htm ; online version of the National Assembly's Gazette - for registered users only (in Slovenian)
Budget Document Three in Support of the Executive's Budget Proposal	Proposal for financial plans for social security funds, other public funds and governmental agencies (Predlog finančnih načrtov skladov socialnega zavarovanja, javnih skladov in agencij z obrazložitvami): -15 October 2007: http://www.ius-software.si/baze/poro/index.htm ; online version of the National Assembly's Gazette - for registered users only (in Slovenian)
Citizens Budget	Not produced

<p>Enacted Budget</p>	<p>Enacted Budget (Sprejeti proračun) -20 July 2009 (latest enacted budget for 2009): http://www.mf.gov.si/slov/proracun/sprejeti_proracun.htm (in Slovenian) Comment: Budgets for 2008 and 2009 passed the parliament in autumn 2007.</p> <p>Usual practice would be that in autumn 2008, the revised budget for 2009 and the new budget for 2010 would pass the parliament (a new 2-year budget cycle).</p> <p>On the other hand, the law does not require that the budget for 2009 should pass the parliament again, once it was accepted. And this happened in 2008. As a result, Slovenia started year 2009 with budget 2009, which passed the parliament in 2007.</p> <p>However, due to the economic crisis, there were already two revisions of the current 2009 budget this year – the last one passed the parliament on 16 July and was put on the website of the Ministry of Finance on 20 July 2009. Previous versions of the 2009 budget (original and first revised version are also available on the web)</p>
<p>In-Year Reports</p>	<p>Bulletin of Government Finance (Bilten javnih financ) (monthly): http://www.gov.si/mf/slov/tekgib/bilten/bilten.htm (Slovenian version) -29 June 2009 (last updated)- http://www.gov.si/mf/angl/tekgib/bilten/abilten.htm (English version) 29 June 2009 (last updated)</p> <p>Or:</p> <p>Realization of central government budget (Realizacija državnega proračuna) (monthly) - 21 July 2009 (last updated)- http://www.mf.gov.si/slov/tekgib/n_dr_pr.htm (in Slovenian) State Budget (monthly) – 21 July 2009 (last updated)- http://www.mf.gov.si/angl/tekgib/a_n_drpr.htm (in English)</p>
<p>Mid-Year Review</p>	<p>Report on budget realization for the period January-June (Poročilo o realizaciji proračuna Republike Slovenije za obdobje januar – junij 2009) -21 July 2009- http://www.mf.gov.si/slov/proracun/izvrsevanje_proracuna.htm (in Slovenian)</p>
<p>Year-End Report</p>	<p>Year-End Report (Zaključni račun proračuna): -17 February 2009- http://www.gov.si/mf/slov/proracun/zakljucni_racun.htm (in Slovenian)</p>

Audit Report	Audit report of the Supreme Audit Institution (Revizijska poročila Računskega sodišča): -24 July 2009 http://www.rs-rs.si
Other Documents	
Relevant Ministries & Departments	Ministry of Finance: http://www.mf.gov.si/ Supreme Audit Institution: http://www.rs-rs.si/ Institut for Macroeconomic Analyses and Development: http://www.umar.gov.si/

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	Yes	Yes	Yes	Yes	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	Yes	Yes	Yes	Yes	NA
6. Free print copies available, mass distribution	NA	No	No	No	No	NA
7. Readily available outside capital and/or big cities ⁺	NA	Yes	Yes	Yes	Yes	NA
8. Written in more than one language	NA	No	No	No	No	NA
9. News conference is held to discuss release	NA	Yes	Yes	Yes	Yes	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	Yes	Yes	Yes	Yes	Yes
2. Advance notification of release sent to users, media	Yes	Yes	Yes	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	Yes	Yes	No	Yes	Yes
6. Free print copies available, mass distribution	No	No	No	No	No
7. Readily available outside capital/big cities ⁺	Yes	Yes	Yes	Yes	Yes
8. Written in more than one language	No	Yes	No	No	No
9. News conference is held to discuss release	Yes	No	No	Yes	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> Executive's Budget proposal (Priprava proračuna za leti 2008 in 2009) - 15 October 2007 (original proposal for 2008/2009 budget): http://www.mf.gov.si/slov/proracun/priprava_proracuna.htm#08_09 (in Slovenian)</p> <p><u>Comment:</u> Expenditures that are classified by administrative units can be found in the Executive's Budget Proposal (Priprava proračuna za leti 2008 in 2009).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer. Refer to the additional comments section at the end of the questionnaire for government comments for questions 1-123.</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> <ul style="list-style-type: none"> a. All expenditures are classified by functional classification, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function. d. No expenditures classified by function are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Executive's Budget proposal (Priprava proračuna za leti 2008 in 2009) - 15 October 2007 (original proposal for 2008/2009 budget): http://www.mf.gov.si/slov/proracun/priprava_proracuna.htm#08_09 (in Slovenian)</p> <p><u>Comment:</u> Expenditures that are classified by functional classification can be found in the Executive's Budget Proposal (Priprava proračuna za leti 2008 in 2009)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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<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> Executive's Budget proposal (Priprava proračuna za leti 2008 in 2009) - 15 October 2007 (original proposal for 2008/2009 budget): http://www.mf.gov.si/slov/proracun/priprava_proracuna.htm#08_09 (in Slovenian)</p> <p><u>Comment:</u> Expenditures that are classified by economic classification can be found in the Executive's Budget Proposal (Priprava proračuna za leti 2008 in 2009)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
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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> <ul style="list-style-type: none"> a. Program-level data are presented for all expenditures. b. Program-level data are presented for at least two-thirds of, but not all, expenditures. c. Program-level data are presented, but for less than two-thirds of expenditures. d. No program-level data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Executive's Budget proposal (Priprava proračuna za leti 2008 in 2009) - 15 October 2007 (original proposal for 2008/2009 budget): http://www.mf.gov.si/slov/proracun/priprava_proracuna.htm#08_09 (in Slovenian)</p> <p><u>Comment:</u> Expenditures for individual programs can be found in the Executive's Budget Proposal (Priprava proračuna za leti 2008 in 2009).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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5. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?
- a. Yes, multi-year estimates of aggregate expenditure are presented.
 - b. No, multi-year estimates of aggregate expenditure are not presented.
 - c. Not applicable/other (please comment).

Citation:

Budget memorandum (Proračunski memorandum) - 29 September 2007:
http://www.vlada.si/si/teme_in_projekti/arhiv_projektov/proracunski_memorandum_za_leti_2008_in_2009 (in Slovenian)

Comment:

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

Researcher Response to this Question was "a"

Peer Reviewer One Comment: The correct answer should be "b" because the Budget Memorandum, which the researcher refers to, is a very general document, predicting economic growth, movement of public finances in general and focuses more on revenue than on expenditure. There is more a detailed plan, but this is under Q 6.

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should be changed as suggested by Peer Reviewer One to "b." I agree that the Budget Memorandum is more focused on Public Finance in general.

IBP Comment: IBP editors chose answer "b" as suggested by Peer Reviewer One.

Government Comment: Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes.

b

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)?
- 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).

Citation:

Executive's Budget Proposal (Priprava proračuna za leti 2008 in 2009)-
15 October 2007 (original proposal for 2008/2009 budget):
http://www.mf.gov.si/slov/proracun/priprava_proracuna.htm#08_09 (in Slovenian)
-Plan of development programmes (Načrt razvojnih programov)

Comment:

More detail than just the aggregate level of expenditures are presented in the Executive's Budget Proposal - Plan of development programmes (Načrt razvojnih programov).

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's answer.

b

<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> <ul style="list-style-type: none"> a. All sources of tax revenue are identified individually. b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. d. No sources of tax revenue are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> Executive's Budget proposal (Priprava proračuna za leti 2008 in 2009) - 15 October 2007 (original proposal for 2008/2009 budget): http://www.mf.gov.si/slov/proracun/priprava_proracuna.htm#08_09 (in Slovenian)</p> <p><u>Comment:</u> Different sources of tax revenues (such as income tax or VAT) for the budget year are presented in the Executive's Budget proposal (Priprava proračuna za leti 2008 in 2009)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>8. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ul style="list-style-type: none"> 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> Executive's Budget proposal (Priprava proračuna za leti 2008 in 2009) - 15 October 2007 (original proposal for 2008/2009 budget): http://www.mf.gov.si/slov/proracun/priprava_proracuna.htm#08_09 (in Slovenian)</p> <p><u>Comment:</u> Different sources of non-tax revenue for the budget year are presented in the Executive's Budget proposal (Priprava proračuna za leti 2008 in 2009). The term "source" refers to revenue type.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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9. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?

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

Citation:

Budget memorandum (Proračunski memorandum) – 29 September 2007:
http://www.vlada.si/si/teme_in_projekti/arhiv_projektov/proracunski_memorandum_za_leti_2008_in_2009 (in Slovenian)

Comment:

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

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 researcher's comments is correct, which corresponds to answer "a," not "b."

Researcher Response: I think the answer should remain "b" with the same explanation as regarding question 5, i.e. the Budget Memorandum is more focused on Public Finance in general.

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

Government Comment: Government did not dispute researcher's answer.

b

<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"> a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, multi-year estimates are presented, but only for some individual sources of revenue. d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> More detailed estimates are provided by the Ministry of Finance for internal use. The Institute of Macroeconomic Analysis and Development (IMAD), which is part of the government, is also producing several revenue forecasts, but we do not include them among “supporting budget documentation,” since the prognoses of the Ministry of Finance and the Budget Memorandum already refer to these forecasts.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>d</p>
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<p>11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <p>a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget).</p> <p>b. Yes, the data reflect the outstanding debt at the end of the budget year.</p> <p>c. Yes, the data reflect the outstanding debt at the start of the budget year.</p> <p>d. No, data on the outstanding debt are not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Budget memorandum (Proračunski memorandum) - 29 September 2007: http://www.vlada.si/si/teme_in_projekti/arhiv_projektov/proracunski_memorandum_za_leti_2008_in_2009 (in Slovenian)</p> <p><u>Comment:</u> Total outstanding debt is presented in the Budget Memorandum, p.11. It is also provided in the annexes to the budget. In general, the central government debt is continuously updated and available on the website of the Ministry of Finance: http://www.mf.gov.si/slov/tekgib/vl_dolg.htm (in Slovenian)/ www.mf.gov.si/mf/angl/tekgib/avl_dolg.htm (in English).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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<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> Executive's Budget proposal (Priprava proračuna za leti 2008 in 2009) - 15 October 2007 (original proposal for 2008/2009 budget): http://www.mf.gov.si/slov/proracun/priprava_proracuna.htm#08_09 (in Slovenian)</p> <p><u>Comment:</u> Data on interest payment for the budget year are presented in the Executive's Budget proposal (Priprava proračuna za leti 2008 in 2009).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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13. Does the executive's budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?

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

Citation:

Total outstanding debt is presented in the Budget Memorandum, p.11. It is also provided in the annexes to the budget. In general, the central government debt is continuously updated and available on the website of the Ministry of Finance:

http://www.mf.gov.si/slov/tekgib/vl_dolg.htm (in Slovenian)/
www.mf.gov.si/mf/angl/tekgib/avl_dolg.htm (in English).

Comment:

Researcher Response to this Question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: Total outstanding debt is presented in the Budget Memorandum, while the composition of the debt is presented in budget proposal and regularly updated on the website of the Ministry of Finance in Slovenian and English (http://www.mf.gov.si/angl/tekgib/avl_dolg.htm)

Researcher Response: I think that my explanation and the comment of Peer Reviewer Two coincide.

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

Government Comment: Government did not dispute researcher's answer.

a

<p>14. Does the executive's budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <p>a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly.</p> <p>b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.</p> <p>c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.</p> <p>d. No, information related to the macroeconomic forecast is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Budget memorandum (Proračunski memorandum) - 29 September 2007: http://www.vlada.si/si/teme_in_projekti/arhiv_projektov/proracunski_memorandum_za_leti_2008_in_2009 (in Slovenian) and Budget guide (Proračunski priročnik) - 18 Februar 2008: http://www.mf.gov.si/slov/proracun/priprava_08_09/navodila_proracun_08_09.htm#prirocnik (in Slovenian)</p> <p><u>Comment:</u> Macroeconomic forecasts upon which the budget projections are based are presented in the Budget Memorandum, p. 6. They are also presented in the Budget guide, p. II-1.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>15. Does the executive’s budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u></p> <p><u>Comment:</u> The impact of several scenarios on macroeconomic assumptions is prepared internally by the Ministry of Finance when preparing the Budget Memorandum. The Budget Memorandum discusses the chosen scenario in details. However, in the Budget memorandum, the assumptions are listed (about inflation, employment etc.), but only for the scenario which is chosen as a base for the Budget memorandum. There is no detailed discussion on sensitivity.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>C</p>
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<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> Executive's Budget proposal (Priprava proračuna za leti 2008 in 2009) - 15 October 2007 (original proposal for 2008/2009 budget): http://www.mf.gov.si/slov/proracun/priprava_proracuna.htm#08_09 (in Slovenian)</p> <p><u>Comment:</u> Information that shows how policy proposals in the budget, as distinct from existing policies, affect expenditure are presented for different policy areas in the Executive's Budget Proposal (Priprava proračuna za leti 2008 in 2009). The discussion of policy impacts is fairly cursory. However, the benchmark is not clear in this area.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>C</p>
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<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> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of policy proposals on revenues is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Precise information about changes in tax revenues are presented in case of any changes in taxes (tax codes), but this is not part of the budget process.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>d</p>
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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> Executive's Budget proposal (Priprava proračuna za leti 2008 in 2009) - 15 October 2007 (original proposal for 2008/2009 budget): http://www.mf.gov.si/slov/proracun/priprava_proracuna.htm#08_09 (in Slovenian)</p> <p><u>Comment:</u> Expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit are presented at the ministry/agency level in the Executive's Budget proposal (Priprava proračuna za leti 2008 in 2009).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</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> <p>a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards.</p> <p>b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards.</p> <p>c. Some, but not all, expenditures are classified by function for BY-1.</p> <p>d. No expenditures classified by function are presented for BY-1.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Executive's Budget proposal (Priprava proračuna za leti 2008 in 2009) - 15 October 2007 (original proposal for 2008/2009 budget): http://www.mf.gov.si/slov/proracun/priprava_proracuna.htm#08_09 (in Slovenian).</p> <p><u>Comment:</u> Expenditures for the year preceding the budget year (BY-1) that are classified by functional classification are presented at the aggregate level in the Executive's Budget proposal (Priprava proračuna za leti 2008 in 2009).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
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<p>20. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <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> Executive's Budget proposal (Priprava proračuna za leti 2008 in 2009) - 15 October 2007 (original proposal for 2008/2009 budget): http://www.mf.gov.si/slov/proracun/priprava_proracuna.htm#08_09 (in Slovenian)</p> <p><u>Comment:</u> Expenditures for the year preceding the budget year (BY-1) that are classified by economic classification are presented at the aggregate level in the Executive's Budget proposal (Priprava proračuna za leti 2008 in 2009).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
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<p>21. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. Program-level expenditure data are presented for all expenditures for BY-1. b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. d. No program-level expenditure data are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> Executive's Budget proposal (Priprava proračuna za leti 2008 in 2009) - 15 October 2007 (original proposal for 2008/2009 budget): http://www.mf.gov.si/slov/proracun/priprava_proracuna.htm#08_09 (in Slovenian)</p> <p><u>Comment:</u> Expenditures for the year preceding the budget year (BY-1) for individual programs are presented at the ministry/agency level in the Executive's Budget proposal (Priprava proračuna za leti 2008 in 2009).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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<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> Executive's Budget proposal (Priprava proračuna za leti 2008 in 2009) - 15 October 2007 (original proposal for 2008/2009 budget): http://www.mf.gov.si/slov/proracun/priprava_proracuna.htm#08_09 (in Slovenian)</p> <p><u>Comment:</u> The Executives' Budgeted Proposal is based on actual expenditures of six or more months.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
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<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> <p>a. Yes, such prior-year estimates of aggregate expenditure are presented.</p> <p>b. No, such prior-year estimates of aggregate expenditure are not presented.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Executive's Budget proposal (Priprava proračuna za leti 2008 in 2009) - 15 October 2007 (original proposal for 2008/2009 budget): http://www.mf.gov.si/slov/proracun/priprava_proracuna.htm#08_09 (in Slovenian)</p> <p><u>Comment:</u> A short summary of the aggregate expenditure is presented in the Executive's Budget Proposal (Predlog proračuna - Obrazložitev splošnega dela proračuna), p.3. Full information is publicly available, but not in the budget documentation as defined for the purposes of this section.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>24. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Detailed information is publicly available, but not in the budget documentation as defined for the purposes of this section.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</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> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all expenditures are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Information is publicly available, but not in the budget documentation as defined for the purposes of this section.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</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></p> <p><u>Comment:</u> Budget documents contain BY-1 data.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</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> Executive's Budget proposal (Priprava proračuna za leti 2008 in 2009) - 15 October 2007 (original proposal for 2008/2009 budget): http://www.mf.gov.si/slov/proracun/priprava_proracuna.htm#08_09 (in Slovenian)</p> <p><u>Comment:</u> Different sources of tax revenue are identified in the Executive's Budget proposal (Priprava proračuna za leti 2008 in 2009).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</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> Executive's Budget proposal (Priprava proračuna za leti 2008 in 2009) - 15 October 2007 (original proposal for 2008/2009 budget): http://www.mf.gov.si/slov/proracun/priprava_proracuna.htm#08_09 (in Slovenian)</p> <p><u>Comment:</u> Different sources of non-tax revenue are identified in the Executive's Budget proposal (Priprava proračuna za leti 2008 in 2009).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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<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> Budget guide (Proračunski priročnik) - 18 February 2008: http://www.mf.gov.si/slov/proracun/priprava_08_09/navodila_proracun_08_09.htm#prijocnik (in Slovenian)</p> <p><u>Comment:</u> Data on actual government revenues and expenditures are available to the public with a two-month lag. When the Ministry of Finance prepares the budget it thus uses the latest figures. Part of this process is also described in the Budget Guide.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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<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> Executive's Budget proposal (Priprava proračuna za leti 2008 in 2009) - 15 October 2007 (original proposal for 2008/2009 budget): http://www.mf.gov.si/slov/proracun/priprava_proracuna.htm#08_09 (in Slovenian)</p> <p><u>Comment:</u> A short summary of the aggregate level of revenues is presented in the Executive's Budget proposal (Priprava proračuna za leti 2008 in 2009), p.6. Full information is publicly available, but not in the budget documentation as defined for the purposes of this section.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>31. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> 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><u>Citation:</u></p> <p><u>Comment:</u> Information is publicly available, but not in the budget documentation as defined for the purposes of this section.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</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> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all revenues are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Information is publicly available, but not in the budget documentation as defined for the purposes of this section.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</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> <p>a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year.</p> <p>b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded.</p> <p>c. Yes, but only information on the level of debt is presented.</p> <p>d. No, information related to the government debt for BY-1 is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Budget memorandum (Proračunski memorandum) - 29 September 2007: http://www.vlada.si/si/teme_in_projekti/arhiv_projektov/proracunski_memorandum_za_leti_2008_in_2009 (in Slovenian)</p> <p><u>Comment:</u> Total outstanding debt is presented in the Budget Memorandum, p.11. It is also provided in the annexes to the budget. In general, Central government debt is continuously updated and the updated figures are available on the website of the Ministry of Finance: http://www.mf.gov.si/slov/tekgib/vl_dolg.htm (in Slovenian)/ www.mf.gov.si/mf/angl/tekgib/avl_dolg.htm (in English)).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
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34. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

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

Citation:

Budget memorandum (Proračunski memorandum) - 29 September 2007:
http://www.vlada.si/si/teme_in_projekti/arhiv_projektov/proracunski_memorandum_za_leti_2008_in_2009 (in Slovenian)

The Budget Memorandum includes total outstanding debt, while the composition of the debt is presented on the website of the Ministry of Finance in Slovenian and English:

http://www.mf.gov.si/slov/tekgib/porocilo_primanjkljaju.htm and
http://www.mf.gov.si/angl/tekgib/avl_dolg.htm.

Comment:

See Budget Memorandum, p.11, and website of the Ministry of Finance.

Researcher Response to this Question was "a"

Peer Reviewer One Comment: The Budget Memorandum contains figures only for BY-1; for BY-2, there are only some comments without actual figures and the state of the debt. A more appropriate answer here should be "d."

Peer Reviewer Two Comment:

Researcher Response: Beside the Budget Memorandum, the website of the Ministry of Finance includes all information about the debt.

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

Government Comment: Government did not dispute researcher's answer.

a

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"> a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on extra-budgetary funds is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Proposal for financial plans for social security funds, other public funds and governmental agencies (Predlog finančnih načrtov skladov socialnega zavarovanja, javnih skladov in agencij z obrazložitvami)- 15 October 2007: http://www.ius-software.si/baze/poro/index.htm; online version of the National Assembly's Gazette - for registered users only (in Slovenian)</p> <p><u>Comment:</u> Documentation which presents information on extra-budgetary funds is available in the National Assembly's Gazette (printed or online version).The budget documents provide information on the major extra-budgetary funds, but omit data on some smaller extra-budgetary funds, the extra-budgetary (own-revenue) activities of government organizations, and some public enterprises engaged in government activities. The amounts excluded have been estimated to be in the range of 2 percent of GDP.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</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> Executive's Budget proposal (Priprava proračuna za leti 2008 in 2009) - 15 October 2007 (original proposal for 2008/2009 budget): http://www.mf.gov.si/slov/proracun/priprava_proracuna.htm#08_09 (in Slovenian)</p> <p>Proposal for financial plans for social security funds, other public funds and governmental agencies (Predlog finančnih načrtov skladov socialnega zavarovanja, javnih skladov in agencij z obrazložitvami) -15 October 2007: http://www.ius-software.si/baze/poro/index.htm; online version of the National Assembly's Gazette - for registered users only (in Slovenian)</p> <p><u>Comment:</u> Extensive information on intragovernmental transfers is presented, including both a narrative discussion and quantitative estimates.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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<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> Executive's Budget Proposal (Priprava proračuna za leti 2008 in 2009)- 15 October 2007: (original proposal for 2008/2009 budget): http://www.mf.gov.si/slov/proracun/priprava_proracuna.htm#08_09 (in Slovenian) Special part (Posebni del) / Explanation of special part (Obrazložitev posebnega dela proračuna)</p> <p><u>Comment:</u> Extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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<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></p> <p><u>Comment:</u> Information on state aid and subsidies is prepared as part of the government's obligations for the EU, but these documents are not included in budget documentation as defined for the purposes of the questionnaire.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</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></p> <p><u>Comment:</u> The information is permanently available (and regularly updated) on the website of the Ministry of Finance, but it is not included in budget documentation as defined for the purposes of the questionnaire.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</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></p> <p><u>Comment:</u> The information is permanently available (and regularly updated) on the website of the Ministry of Finance, but it is not included in budget documentation as defined for the purposes of the questionnaire.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</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></p> <p><u>Comment:</u> Expenditure arrears do not represent a significant issue; they are converted to debt according to accounting rules. However, although arrears are a minor issue, they do occur and there is no specific information on this subject.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</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></p> <p><u>Comment:</u> The information is permanently available (and regularly updated) on the website of the Ministry of Finance, but it is not included in budget documentation as defined for the purposes of the questionnaire.</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> A more appropriate response to this question would be "c." The budget proposal includes payments of matured government guarantees (zapadla državna poroštva).</p> <p><u>Researcher Response:</u> I suggest the answer should be changed as suggested by Peer Reviewer Two to "c." I agree with Peer Review Two's comment.</p> <p><u>IBP Comment:</u> IBP editors chose answer "c" as suggested by Peer Reviewer Two.</p> <p><u>Government Comment:</u> Government did not dispute researcher's original answer "d," which the IBP modified for consistency purposes.</p>	<p>C</p>
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<p>43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ul style="list-style-type: none"> a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key future liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on future liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The information about future liabilities is not complete. Information on future liabilities which are set in the law are already included in the budget proposal in relevant budget categories.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>b</p>
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<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> Enacted Budget (Sprejeti proračun) -20 July 2009 (latest enacted budget for 2009): http://www.mf.gov.si/slov/proracun/sprejeti_proracun.htm (in Slovenian)</p> <p><u>Comment:</u> If we consider EU funds as donor assistance then the answer "a" is appropriate, since all data on EU funds are available and they are an integral part of the budget. (EU funds are the main source of donor assistance).</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> Budget proposal (general part) also includes other donor assistance apart from EU funds. They are disaggregated by domestic and foreign sources (domestic and foreign companies, foreign non-governmental institutions, and foreign governments). This fact supports the chosen answer.</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 "a" as originally suggested by the researcher.</p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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<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></p> <p><u>Comment:</u> Information on tax expenditures is covered under State Aid reporting which is not part of the budget documentation as defined for the purposes of the questionnaire.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>d</p>
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<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> Executive's Budget proposal (Priprava proračuna za leti 2008 in 2009) - 15 October 2007 (original proposal for 2008/2009 budget): http://www.mf.gov.si/slov/proracun/priprava_proracuna.htm#08_09 (in Slovenian)</p> <p><u>Comment:</u> Earmarked revenues are not a common type of government revenues. The ones that exist (for example social security contributions for unemployment insurance paid to the central government budget) are identified individually among the other budget revenues. Others, which are collected by indirect budget users (schools, hospitals, universities and autonomous institutions/agencies), are recorded in the Bulletin of Government Finance, not in the Executive Budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>b</p>
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<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ol 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> Executive's Budget proposal (Priprava proračuna za leti 2008 in 2009) - 15 October 2007 (original proposal for 2008/2009 budget): http://www.mf.gov.si/slov/proracun/priprava_proracuna.htm#08_09 (in Slovenian)</p> <p><u>Comment:</u> See the part which refers to the Ministry of Defense and the Ministry of Internal Affairs</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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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"> a. Yes, extensive information on the link between the budget and the government's stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government's stated policy goals is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Executive's Budget proposal (Priprava proračuna za leti 2008 in 2009) - 15 October 2007 (original proposal for 2008/2009 budget): http://www.mf.gov.si/slov/proracun/priprava_proracuna.htm#08_09 (in Slovenian)</p> <p><u>Comment:</u> Ministries and agencies prepare goals, quantitative estimates and discussions, but in some cases the goals are very general and a narrative discussion is not included.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	b

49. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals for a multi-year period (for at least two years beyond the budget year)?
- 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).

Citation:

Executive's Budget proposal (Priprava proračuna za leti 2008 in 2009) - 15 October 2007 (original proposal for 2008/2009 budget):
http://www.mf.gov.si/slov/proracun/priprava_proracuna.htm#08_09 (in Slovenian)

Budget memorandum (Proračunski memorandum) - 29 September 2007:
http://www.vlada.si/si teme_in_projekti/arhiv_projektov/proracunski_memorandum_za_leti_2008_in_2009 (in Slovenian)

Comment:

Researcher Response to this Question was "b"

Peer Reviewer One Comment: A more appropriate response to this question would be "c." Information for a multi-year period is very general.

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should be changed as suggested by Peer Reviewer One to "c." I agree with Peer Reviewer One's comment.

IBP Comment: IBP editors chose answer "c" as suggested by Peer Reviewer One.

Government Comment: Government did not dispute researcher's original answer "b," which the IBP modified for consistency purposes.

C

<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> <ul style="list-style-type: none"> a. Non-financial data are presented for all programs. b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. c. Non-financial data are presented for programs representing less than two-thirds of expenditure. d. No non-financial data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Executive's Budget proposal (Priprava proračuna za leti 2008 in 2009) - 15 October 2007 (original proposal for 2008/2009 budget): http://www.mf.gov.si/slov/proracun/priprava_proracuna.htm#08_09 (in Slovenian)</p> <p><u>Comment:</u> Non-financial data are presented at the ministry/agency level. There is some non-financial data for most budget programs, but not all of it is meaningful or relevant.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>b</p>
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<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ul style="list-style-type: none"> a. The non-financial data are very useful for assessing program performance. b. The non-financial data are mostly useful for assessing program performance. c. The non-financial data are somewhat useful for assessing program performance. d. No non-financial data are provided or they are not useful for assessing program performance. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Non-financial data are typically related to inputs and activities, and say very little about program outputs or outcomes. Non-financial data are included and are useful for assessing program performance – how useful they are then depends on one’s criterion.</p> <p>Non financial data are presented in: Executive's Budget proposal (Priprava proračuna za leti 2008 in 2009) - 15 October 2007 (original proposal for 2008/2009 budget): http://www.mf.gov.si/slov/proracun/priprava_proracuna.htm#08_09 (in Slovenian)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>C</p>
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<p>52. Does the executive's budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ol style="list-style-type: none"> Performance indicators are presented for all programs. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. Performance indicators are presented for programs representing less than two-thirds of expenditures. No performance indicators are presented. Not applicable/other (please comment). <p><u>Citation:</u> Executive's Budget proposal (Priprava proračuna za leti 2008 in 2009) - 15 October 2007 (original proposal for 2008/2009 budget): http://www.mf.gov.si/slov/proracun/priprava_proracuna.htm#08_09 (in Slovenian)</p> <p><u>Comment:</u> Performance indicators are presented at the ministry/agency level. There are extensive sets of input and activity indicators, and some output indicators, but hardly any indicators for outcomes or for efficiency, effectiveness and economy.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	C
<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ol style="list-style-type: none"> All performance indicators are well designed. Most performance indicators are well designed. Some performance indicators are well designed, but most are not. No programs have performance indicators, or they are not well designed. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> It is generally difficult to measure progress towards meeting policy goals based on indicators in the budget. Many ministries have internal indicators that would be much more useful, but these are not included in budget documents</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	C

<p>54. Are performance indicators used in conjunction with performance targets presented in the executive's budget or any supporting budget documentation?</p> <ol style="list-style-type: none"> All performance indicators are used in conjunction with performance targets. Most performance indicators are used in conjunction with performance targets. Some performance indicators are used in conjunction with performance targets, but most are not. No performance indicators are used in conjunction with performance targets. Not applicable/other (please comment). <p><u>Citation:</u> Executive's Budget proposal (Priprava proračuna za leti 2008 in 2009) - 15 October 2007 (original proposal for 2008/2009 budget): http://www.mf.gov.si/slov/proracun/priprava_proracuna.htm#08_09 (in Slovenian)</p> <p><u>Comment:</u> Performance indicators are presented at the ministry/agency level. There are targets attached to many indicators, but it is difficult to relate these to performance.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>C</p>
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<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> <p>a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on policies intended to alleviate poverty is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Executive's Budget proposal (Priprava proračuna za leti 2008 in 2009) - 15 October 2007 (original proposal for 2008/2009 budget): http://www.mf.gov.si/slov/proracun/priprava_proracuna.htm#08_09 (in Slovenian)</p> <p><u>Comment:</u> Extensive information on policies intended to alleviate poverty is part of the budget of the Ministry of Labor, Family and Social Affairs.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
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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> <ol 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></p> <p><u>Comment:</u> All tax laws are available to the public and fully described; they are available on the websites of the Ministry of Finance (www.gov.si/mf), the Tax Administration (www.durs.gov.si), the Custom Administration (www.curs.si) and the National Assembly (www.dz-rs.si).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ol style="list-style-type: none"> Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded. Yes, some analysis is presented, but it lacks important details. No analysis on the distribution of the tax burden is presented. Not applicable/other (please comment). <p><u>Citation:</u> Ministry of Finance: http://www.gov.si/mf/</p> <p><u>Comment:</u> The Ministry of Finance prepares different reports on the distribution of the tax burden. Some are available on the website of the Ministry of Finance, some are available upon request.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	b
<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></p> <p><u>Comment:</u> Slovenia does not receive assistance from international financial institutions</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	e

<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></p> <p><u>Comment:</u> Slovenia does not receive assistance from donor countries.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	e
<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> Budget Summary (Povzetek proračuna): - 16 July 2009 (latest enacted budget for 2009): http://www.mf.gov.si/slov/proracun/priprava_08_09/rebalans/01_REB2009II_splosni_del.pdf (in Slovenian)</p> <p><u>Comment:</u> The budget proposal/enacted budget is always presented in a press conference and put on the website of the Ministry of Finance. The first page of the budget proposal/enacted budget includes summarized revenues and expenditures.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

<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> <p>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> <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><u>Government Comment:</u> Government did not dispute researcher’s answer.</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> <p>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> <p><u>Citation:</u> Ministry of Finance: http://www.mf.gov.si/slov/proracun/proracun_splosno.htm</p> <p><u>Comment:</u> Some definitions are published on the website of the Ministry of Finance.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	b

<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ul style="list-style-type: none"> a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information. c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information. d. No, the right to access government information has not been codified into law, or this right does not include access to budget information. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> All government information (with the exception of security-related information) is available to the public according to the special law. If information is not available in standard publications, it should be provided by the relevant government institution. The Public Information Act of 25 February 2003, Official Journal 24/2004 and 28/2006 is available through the parliament's website: www.dz-rs.si.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it (for example, from a ministry or agency)?

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

Citation:

Comment:

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

a

Researcher Response to this Question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: Information Commissioner (an autonomous and independent institution (website: www.ip-rs.si both in Slovenian and English) supervises the access to public information, the implementation of the Access to Public Information Act in practice, and solves the appeals against decisions to refuse access to information.

Researcher Response: Peer Reviewer Two has added additional information.

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

Government Comment: Government did not dispute researcher's answer.

<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> All government information (with the exception of security-related information) is available to the public according to the special law. If information is not available in standard publications, it should be provided by the relevant government institution.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</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"> a. The release date is set in permanent law. b. The executive announces the release date at least two months in advance. c. The executive announces the release date less than two months but more than two weeks in advance. d. The executive announces the release date two weeks or less before the release, or makes no announcement. e. Not applicable/other (please comment). <p><u>Citation:</u> The Public Finance Act of 16 September 1999, Official Journal 79/1999, 124/2000, 30/2002 is available through the parliament's website: www.dz-rs.si.</p> <p><u>Comment:</u> According to the law, the executive budget proposal for the next year has to be submitted to the Parliament by October 1st (sometimes there is a delay).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

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)?

- a. Yes, a detailed timetable is released to the public.
- b. Yes, a timetable is released, but some details are excluded.
- c. Yes, a timetable is released, but it lacks important details.
- d. No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

Citation:

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

Comment:

A timetable is set in permanent law.

Researcher Response this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "b." The question asks about internal executive timetable and not the timetable when the proposal is already in the Parliament. General information about the deadlines is known, and reported by the media.

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire: "a." The date by which the proposal should be submitted to the parliament is set by law and, as Peer Reviewer One says, the general information about deadlines is known and also reported by the media.

IBP Comment: IBP editors chose answer "b" as suggested by Peer Reviewer One, in order to maintain consistency with the criteria used for selecting answers across countries.

Government Comment: Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes.

b

<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ol style="list-style-type: none"> The executive adheres to the dates in its timetable. The executive adheres to most of the key dates in its timetable. The executive has difficulty adhering to most of the dates in its timetable. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Sometimes there is a delay.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	b
<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> Yes, the executive holds extensive consultations with a wide range of legislators. Yes, the executive holds consultations with a range of legislators, but some key members are excluded. Yes, the executive holds very limited consultations, involving only a few members of the legislature. No, the executive does not typically consult with members of the legislature as part of the budget preparation process. Not applicable/other (please comment). <p><u>Citation:</u> Articles 155 - 165 of the Rules of Procedure of the National Assembly of the Republic of Slovenia are available through the parliament's website: www.dz-rs.si.</p> <p><u>Comment:</u> Extensive consultations are held after the budget proposal is prepared.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</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> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>d</p>
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71. When does the executive release a pre-budget statement to the public?

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

Citation:

Comment:

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

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "b." The budget memorandum is submitted in September, more than two and less than four months before the start of the budget year.

Researcher Response: I suggest the answer should be changed as suggested by Peer Reviewer Two to "b." I agree with Peer Reviewer Two's comment.

IBP Comment: IBP editors chose answer "d" because, as indicated in the researcher's comment, the Budget Memorandum is submitted alongside the budget documents and proposed amendments for the upcoming year, in September.

Government Comment: Government did not dispute researcher's answer.

d

72. Does the pre-budget statement describe the government's macroeconomic and fiscal framework?

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

Citation:

Budget memorandum (Proračunski memorandum) - 29 September 2007:
http://www.vlada.si/si/teme_in_projekti/arhiv_projektov/proracunski_memorandum_za_leti_2008_in_2009 (in Slovenian)

Comment:

The Budget Memorandum and other documents, which are a base for the Budget Memorandum, are available on the web.

d

Researcher Response to this Question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

IBP Comment: IBP editors chose answer "d" because, as indicated in the researcher's comment to question 71, the Budget Memorandum is submitted alongside the budget documents and proposed amendments for the upcoming year, in September.

Government Comment: Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes.

<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> <ol 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> Budget memorandum (Proračunski memorandum) - 29 September 2007: http://www.vlada.si/si/teme_in_projekti/arhiv_projektov/proracunski_memorandum_za_leti_2008_in_2009 (in Slovenian)</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 “d” because, as indicated in the researcher’s comment to question 71, the Budget Memorandum is submitted alongside the budget documents and proposed amendments for the upcoming year, in September.</p> <p><u>Government Comment:</u> Government did not dispute researcher’s original answer “a,” which the IBP modified for consistency purposes.</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> Article 28 (1) of the Public Finance Act and Article 155 (1) of the Rules of Procedure of the National Assembly are available through the parliament website: www.dz-rs.si.</p> <p><u>Comment:</u> According to the law, the executive budget proposal for the next year has to be submitted to Parliament by October 1st. However, sometimes, there is a delay.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	b

<p>75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ul style="list-style-type: none"> 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> At public hearings, representatives of the Ministry of Finance, Central Bank and Institute for Macroeconomic Analyses and Development are present. The legislative committee has a right to invite other independent institutions too.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>b</p>
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<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> Article 157 of the Rules of Procedure of the National Assembly is available through the parliament website: www.dz-rs.si.</p> <p><u>Comment:</u> All ministries go before the legislative committees for the budget hearings. Some hearings are extensive, others less so. The TV and press can attend, except for security-related sessions.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ol style="list-style-type: none"> Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. Yes, a limited number of hearings are held in which testimony from the public is heard. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. Not applicable/other (please comment). <p><u>Citation:</u> Article 157 of the Rules of Procedure of the National Assembly is available through the parliament's website: www.dz-rs.si.</p> <p><u>Comment:</u> All ministries go before the legislative committees for the budget hearings. Some hearings are extensive, others less so. The TV and press can attend, except for security-related sessions.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ol style="list-style-type: none"> Yes, the committees release very informative reports, which include all written testimony presented at the hearings. Yes, the committees release reports, but some details are excluded. Yes, the committees release reports, but they are not very informative. No, the committees do not release reports or do not hold public hearings. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> After the hearings, legislative committees publish transcripts of the hearings. See the website of the National Assembly (Parliament): www.dz-rs.si (seje delovnih teles - in Slovenian).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

<p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <p>a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures.</p> <p>b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	b
<p>80. Does the legislature have authority <i>in law</i> to amend the budget presented by the executive?</p> <p>a. Yes, the legislature has unlimited authority <i>in law</i> to amend the budget.</p> <p>b. Yes, the legislature has authority <i>in law</i> to amend the budget, with some limitations.</p> <p>c. Yes, the legislature has authority <i>in law</i> to amend the budget, but its authority is very limited.</p> <p>d. No, the legislature does not have any authority <i>in law</i> to amend the budget.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Article 157 (6) of the Rules of Procedure of the National Assembly is available through the parliament website: www.dz-rs.si.</p> <p><u>Comment:</u> Amendments should not increase the budget deficit.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	b

<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ol style="list-style-type: none"> The approved budget includes program-level detail. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). The approved budget includes only departmental totals. The approved budget includes less information than departmental totals or the approved budget is not released to the public. Not applicable/other (please comment). <p><u>Citation:</u> Enacted Budget (Sprejeti proračun) -20 July 2009 (latest enacted budget for 2009): http://www.mf.gov.si/slov/proracun/sprejeti_proracun.htm (in Slovenian)</p> <p><u>Comment:</u> The Enacted Budget (Sprejeti proračun) includes all programme-level details.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</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"> In-year reports on actual expenditure are released at least every month. In-year reports on actual expenditure are released at least every quarter. In-year reports on actual expenditure are released at least semi-annually. In-year reports on actual expenditure are not released. Not applicable/other (please comment). <p><u>Citation:</u> Realization of central government budget (Realizacija državnega proračuna) (monthly) - 21 July 2009 (last updated): http://www.mf.gov.si/slov/tekgib/n_dr_pr.htm (in Slovenian) State Budget (monthly) - 21 July 2009 (last updated): http://www.mf.gov.si/angl/tekgib/a_n_drpr.htm (in English) However, only an economic classification of expenditure is published.</p> <p><u>Comment:</u> In addition, the Bulletin of Government Finance (Bilten javnih financ): http://www.gov.si/mf/slov/tekgib/bilten/bilten.htm (Slovenian version) - 29 June 2009 (last updated) http://www.gov.si/mf/angl/tekgib/bilten/abilten.htm (English version) - 29 June 2009 (last updated) It is published monthly and includes the actual expenditure as well.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</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> The same as question 82.</p> <p><u>Comment:</u> The same as question 82.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a
<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ul style="list-style-type: none"> a. The in-year reports on actual expenditures organized by administrative unit contain program-level detail. b. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs). c. The in-year reports on actual expenditures organized by administrative unit contain only departmental totals. d. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals. e. Not applicable/other (please comment). <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><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d

<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> <ol style="list-style-type: none"> Yes, comparisons are made for all expenditures. Yes, comparisons are made for at least two-thirds, but not all, of expenditures. Yes, but comparisons are made for less than two-thirds of expenditures. No, comparisons are not made, or no in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation:</u> Realization of central government budget (Realizacija državnega proračuna) (monthly) - 21 July 2009 (last updated): http://www.mf.gov.si/slov/tekgib/n_dr_pr.htm (in Slovenian) State Budget (monthly) - 21 July 2009 (last updated): http://www.mf.gov.si/angl/tekgib/a_n_drpr.htm (in English)</p> <p>Bulletin of Government Finance (Bilten javnih financ): http://www.gov.si/mf/slov/tekgib/bilten/bilten.htm (Slovenian version) - 29 June 2009 (last updated) http://www.gov.si/mf/angl/tekgib/bilten/abilten.htm (English version) - 29 June 2009 (last updated)</p> <p><u>Comment:</u> The Realization of central government budget (Realizacija državnega proračuna) does not include such comparisons, while period-to-period comparisons are available in the Bulletin of Government Finance.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</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> The same as question 82.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a
<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> The same as question 82.</p> <p><u>Comment:</u> The same as question 82.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a

<p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none">a. Yes, comparisons are made for all revenue sources.b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources.c. Yes, but comparisons are made for less than two-thirds of revenue sources.d. No, comparisons are not made, or no in-year reports are released to the public.e. Not applicable/other (please comment). <p><u>Citation:</u> The same as question 85.</p> <p><u>Comment:</u> The same as question 85.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<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> Realization of central government budget (Realizacija državnega proračuna) (monthly) - 21 July 2009 (last updated): http://www.mf.gov.si/slov/tekgib/n_dr_pr.htm (in Slovenian) State Budget (monthly) - 21 July 2009 (last updated): http://www.mf.gov.si/angl/tekgib/a_n_drpr.htm (in English)</p> <p>Bulletin of Government Finance (Bilten javnih financ): http://www.gov.si/mf/slov/tekgib/bilten/bilten.htm (Slovenian version) - 29 June 2009 (last updated) http://www.gov.si/mf/angl/tekgib/bilten/abilten.htm (English version) - 29 June 2009 (last updated)</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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<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> <p>a. Yes, extensive information related to the composition of government debt is presented.</p> <p>b. Yes, key additional information is presented, but some details are excluded.</p> <p>c. Yes, some additional information is presented, but it lacks important details.</p> <p>d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Bulletin of Government Finance (Bilten javnih financ): http://www.gov.si/mf/slov/tekgib/bilten/bilten.htm (Slovenian version) - 29.June 2009 (last updated) http://www.gov.si/mf/angl/tekgib/bilten/abilten.htm (English version) - 29.june 2009 (last updated)</p> <p><u>Comment:</u> The Realization of central government budget (Realizacija državnega proračuna) does not include the composition of government debt, while it is available in the Bulletin of Government Finance.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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<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> <ol style="list-style-type: none"> Reports are released 1 month or less after the end of the period. Reports are released 2 months or less (but more than 1 month) after the end of the period. Reports are released more than 2 months after the end of the period. In-year reports are not released. 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><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	b
<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> Report on budget realization for the period January-June (Poročilo o realizaciji proračuna Republike Slovenije za obdobje januar – junij 2009) - June 2009: http://www.mf.gov.si/slov/proracun/izvrsevanje_proracuna.htm (in Slovenian)</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

<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"> a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u> Report on budget realization for the period January-June (Poročilo o realizaciji proračuna Republike Slovenije za obdobje januar – junij 2009) - June 2009: http://www.mf.gov.si/slov/proracun/izvrsevanje_proracuna.htm (in Slovenian)</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<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> Report on budget realization for the period January-June (Poročilo o realizaciji proračuna Republike Slovenije za obdobje januar – junij 2009) - June 2009: http://www.mf.gov.si/slov/proracun/izvrsevanje_proracuna.htm (in Slovenian)</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>b</p>
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<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> <ol 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> Report on budget realization for the period January-June (Poročilo o realizaciji proračuna Republike Slovenije za obdobje januar – junij 2009) - June 2009: http://www.mf.gov.si/slov/proracun/izvrsevanje_proracuna.htm (in Slovenian)</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain <i>minimal</i> level specified in law or regulation)?</p> <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> The Public Finance Act is available through the parliament's website: www.dz-rs.si.</p> <p><u>Comment:</u> Up to a certain level, specified in law (Public Finance Act), the executive can shift funds without approval from the legislature.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ol style="list-style-type: none"> 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> See the website of Državna revizijska komisija (National Review Commission for Reviewing Public Procurement procedures): www.gov.si/dkom.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>b</p>
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<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></p> <p><u>Comment:</u> The executive proposes a supplemental budget before the funds are expended. However, the legislation gives the executive several legal options to change the budget adopted by the Parliament in the course of its execution. All of these changes have to be reported to the Parliament, but not all of them have to be approved by it through supplementary legislation</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</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></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	b

<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></p> <p><u>Comment:</u> The Contingency fund is the “budget reserve” within the Enacted Budget, dedicated for disasters (floods, etc.). It can be spent by decision of the government, but it is approved as a part of the Enacted budget- i.e. approved by the Parliament before it is expended.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</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> Article 167 of the Rules of Procedure of the National Assembly is available through the parliament website: www.dz-rs.si.</p> <p><u>Comment:</u> The budget execution report is first submitted to the SAI, and together with the SAI report submitted to Parliament by October 1st. It is released to the public as soon as it passes the parliament. For 2007 it was released in February 2009.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	C

<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ol style="list-style-type: none"> Yes, all data on actual outcomes have been audited. At least two-thirds, but not all, of the data on actual outcomes have been audited. Less than two-thirds of the data on actual outcomes have been audited. None of the data on actual outcomes has been audited, or a year-end report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Article 25 (4) (1) of the Court of Auditors Act of 30 January 2001 is available through the parliament website: www.dz-rs.si.</p> <p><u>Comment:</u> The year-end report is audited according to the law.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</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> <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> Year-End Report (Zaključni račun proračuna) -17 February 2009: http://www.gov.si/mf/slov/proracun/zakljucni_racun.htm (in Slovenian)</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

<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> <ol style="list-style-type: none"> The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases). The explanation focuses on a higher level of aggregation than departmental totals (or functional totals). No explanation of the differences is provided, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Year-End Report (Zaključni račun proračuna) -17 February 2009: http://www.gov.si/mf/slov/proracun/zakljucni_racun.htm (in Slovenian)</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
<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> <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> Year-End Report (Zaključni račun proračuna) -17 February 2009: http://www.gov.si/mf/slov/proracun/zakljucni_racun.htm (in Slovenian)</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

<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> Year-End Report (Zaključni račun proračuna) -17 February 2009: http://www.gov.si/mf/slov/proracun/zakljucni_racun.htm (in Slovenian)</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
<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> Year-End Report (Zaključni račun proračuna) -17 February 2009: http://www.gov.si/mf/slov/proracun/zakljucni_racun.htm (in Slovenian)</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

<p>108. Does the year-end report explain the difference between the original performance indicators 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> Year-End Report (Zaključni račun proračuna) -17 February 2009: http://www.gov.si/mf/slov/proracun/zakljucni_racun.htm (in Slovenian)</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	C
<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> <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> Year-End Report (Zaključni račun proračuna) -17 February 2009: http://www.gov.si/mf/slov/proracun/zakljucni_racun.htm (in Slovenian)</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key issues, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information is not presented on extra-budgetary funds, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Year-End Report (Zaključni račun proračuna) -17 February 2009: http://www.gov.si/mf/slov/proracun/zakljucni_racun.htm (in Slovenian)</p> <p><u>Comment:</u> The Government's year-end report, referred to above, does not cover extra-budgetary funds. These funds may be presented in separate annual reports, but this information does not seem to be consolidated anywhere.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	d
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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> Article 167 (1) of the Rules of Procedure of the National Assembly is available through the parliament's website: www.dz-rs.si.</p> <p><u>Comment:</u> The budget execution report is prepared within 3 months before the end of the year, then submitted to the auditor, who submits the audited report to Parliament by October 1st.</p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "c" if the question asks about the practice and not regulation (see Q101).</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: "b." The audited report is generally prepared in time while it depends on the parliament's timetable that it passes the parliament.</p> <p><u>IBP Comment:</u> IBP editors chose answer "b" as originally suggested by the researcher.</p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	b

<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></p> <p><u>Comment:</u> All government expenditures are audited and the report is available to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</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> Audit report of the Supreme Audit Institution (Revizijska poročila Računskega sodišča): http://www.rs-rs.si</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</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> Article 151 of the Constitution of the Republic of Slovenia</p> <p><u>Comment:</u> According to Article 151 of the Constitution of the Republic of Slovenia, SAI members are appointed by the Parliament.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</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> SAI website: www.rs-rs.si (in Slovenian)</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</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> <ol style="list-style-type: none"> The SAI has full discretion to decide which audits it wishes to undertake. The SAI has significant discretion, but faces some limitations. The SAI has some discretion, but faces considerable limitations. The SAI has no discretion to decide which audits it wishes to undertake. Not applicable/other (please comment). <p><u>Citation:</u> Yes, it has complete autonomy.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ol style="list-style-type: none"> 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. 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. 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. 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. Not applicable/other (please comment). <p><u>Citation:</u> Enacted Budget (Sprejeti proračun) -20 July 2009 (latest enacted budget for 2009): http://www.mf.gov.si/slov/proracun/sprejeti_proracun.htm (in Slovenian)</p> <p><u>Comment:</u> The Budget of the SAI is determined by the Parliament.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

<p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ul style="list-style-type: none"> a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate. b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate. c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate. d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The SAI audits the security sector, and the auditors are part of the professional staff employed by the SAI.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<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> SAI Annual Report : http://www.rs-rs.si/rsrs/rsrs.nsf/V/K1DF09227C91A6421C12575A1001965AB/\$file/Letno_porocilo_RSRS_2008.pdf (in Slovenian)</p> <p><u>Comment:</u> In 2008, the SAI received 357 proposals for Audit (SAI Annual Report for 2008; p.17).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ol style="list-style-type: none"> Yes, all audit reports are scrutinized. Yes, most audit reports are scrutinized. Yes, some audit reports are scrutinized. No, audit reports are not scrutinized. Not applicable/other (please comment). <p><u>Citation:</u> Articles 167 and 168 of the Rules of Procedure of the National Assembly. They are available through the parliament's website: www.dz-rs.si.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

<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> The executive informs the public about the report. The report is not put on the website, but is available upon request. For an example of the announcement of the report see the website: http://www.mf.gov.si/slov/mediji/2008/2008-10-09_2.htm See also Article 29 of the Court of Auditors Act which is available through the parliament's website: www.dz-rs.si.</p> <p><u>Comment:</u> According to the Audit Act, the SAI could request the auditee to submit a report that outlines the remedial steps that were initiated in order to address the problems outlined in the audit report. In most cases the remedial steps are deemed satisfactory.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> SAI website: www.rs-rs.si. See also Article 29 of the Court of Auditors Act which is available through the parliament's website: www.dz-rs.si.</p> <p><u>Comment:</u> According to the Audit Act, the SAI could request the auditee to submit a report that outlines the remedial steps that were initiated in order to address the problems outlined in the audit report. In most cases the remedial steps are deemed satisfactory.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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<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></p> <p><u>Comment:</u> The details are not available to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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Additional Government Comments:

Dear Mr. Krafchik,

We are very pleased that you give us opportunity to review Open Budget Survey 2010.

It has to be mentioned that according to Slovenian practice all key budget documents are prepared on a legal basis (i.e. Public Finance Act) and available to public. Ministry of finance is legally bound to take care of preparation and publication of main budget documents (except Audit Report). Integral part of Executive Budget Proposal are financial plans and explanations of budget programs prepared by direct spending units (ministries, administrative units, courts,...). Spending units can also prepare and publish additional business (organisational, sectoral) plans and annual reports.

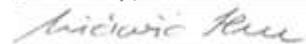
At the moment all documents are published only in Slovene language. Unfortunately up to now Citizen Budget has not been prepared.

Considering all four phases of the budget process (formulation, approval, execution, evaluation and audit) in Slovenia following can be stated for Open Budget Questionnaire:

- Answers provided in review accurately reflect availability of budget documents.
- Provided comments on answers are adequate.

We are waiting with impatience Survey results.

Sincerely,



Slaven Mičković
Ministry of Finance
Budget Directorate
Fiscal Forecasting Department
The Head of Department