

Open Budget Survey 2015

# Norway

Section 1. Public Availability of Budget Docs. “Section One: The Availability of Budget Documents” contains a series of four tables that allow the researcher to examine and map the public availability and dissemination of its country’s key budget documents (i.e., Pre-Budget Statement, Executive’s Budget Proposal (EBP) and Supporting EBP Documents, Citizens Budget, Enacted Budget, In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report), as well as any national laws regulating budget processes and financial management. Once filled in, these tables will serve as a foundation for the completion of the rest of the questionnaire, as researchers will reference the specific documents cited in the tables to answer the questions contained in Sections 2-5 of the questionnaire.

Table 1. Key Budget Documents

## Norway

BUDGET DOCUMENT	Full Title	Fiscal Year the Budget Document Refers to	Date of Publication
Pre-Budget Statement	National Budget proposal, containing the key elements of a pre-budget statement, Meld. St. 1 (2013-2014) Nasjonalbudsjettet 2014	2014	October 4, 2014
Executive's Budget Proposal (EBP)	Prop. 1 S (2013–2014) Proposisjon til Stortinget (forslag til stortingsvedtak)	2014	October 4, 2014
Supporting EBP	Amendments to the	2014	November 8, 2013

Document	2014 Fiscal Budget		
Supporting EBP Document	Executive's National budget proposal for 2014, Meld.St.1 (2013-2014) Nasjonalbudsjettet	2014	October 4, 2014
Supporting EBP Document	Prop. 1 LS Tillegg 1 (2013-2014)	2014	November 8, 2013
Enacted Budget	Statsbudsjettet 2014 . Saldert budsjett vedtatt i Stortinget høsten 2013 "Blå bok"	2014	December 13, 2013
Citizens Budget (for EBP or Enacted Budget)	Lommebudsjett 2014, Key Figures 2014: Overview and rates of direct and indirect taxes	2014	February 25, 2014
In-Year Report	Monthly budget execution reports, (1) on expenditure, (2) revenue and (3) amendments to the enacted budget are published within 6 weeks of their presentation on internet(1) Statens utgifter, (2) Statens inntekter og (3) Bevilgningshistorikk (endringer som er gjort på budsjettposter gjennom året) <a href="http://www.dfo.no/no/Eorvaltning/Statsregnskapet/Manedlig-statsregnskap/2014">http://www.dfo.no/no/Eorvaltning/Statsregnskapet/Manedlig-statsregnskap/2014</a>	2013 and 2014	Monthly
Additional in-year report	All 15 line ministries provide reports	2013,2014	Monthly
Additional in-year report	Government Finance Statistics	2013, 2014	Monthly
	The revised Budget, Prop 149 S (2012-2013) Tilleggsbevilgninger og omprioriteringer i statsbudsjettet 2013, was published on internet at the same day as it is presented to		

Mid-Year Review	Parliament, on May 7th 2013. The publication is supported by the revised National budget, Meld St 2 (2012-2013) Revidert Nasjonalbudsjett and the revised taxes and customs, Prop 150 LS (2012-2013) Endringer i skatte- og avgifereglane mv.	2013	May 7, 2013
Year-End Report	Meld. St. 3 (2012-2013) Statsrekneskapen 2012	2012	April 26, 2013
Audit Report	Meld. St. 3 (2012-2013), Innst. 435 S (2012-2013) and Riksrevisjonens rapport om den årlige revisjon og kontroll for budsjettåret 2012, Dokument nr 1 2013-2014 and Dokument nr 3 2013-2014	2012	November 5, 2013

**Sources:** Bevilgningsreglementet - Appropriation regulations Økonomiregelverket - Public Finance regulations Parliament publishes all debates. Publication of performance audits and specific audits are all published. Finance statistics and regular reporting related to the economic outlook are published at [www.ssb.no](http://www.ssb.no). Additional information on the Executive's budget proposal: Detailed budget proposals for all 15 Line Ministries and the Prime Minister's Office are made available to the public on internet at the date of publication/presentation by the Executive, the 4.10.2013.

**Comments:** 2013 was a special year as former Government presented a budget proposal that was subsequently amended later in 2013 by the new elected government. The initial EBP is the one I have put in the box, published October 4th 2013. The amendment is put in as a Supporting document Tillegg 1 2013-2014. I think that is the best way to handle it. The amendment only captures the changes and is not comprehensive in scope. There are some public finance statistics reports that are also made available on a monthly basis. Links to document EBP: <http://www.regjeringen.no/pages/38489356/PDFS/PRP201320140001GULDDDPDFS.pdf>

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

#### PEER REVIEWER

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** In addition to the publication mentioned under Citizen's Budget, one should mention the web page [www.statsbudsjettet.no](http://www.statsbudsjettet.no), which contains detailed, searchable information in a form accessible to the general public.

Table 2a. Details about Availability

Tick box if answer to the questions is “yes”

	Pre-Budget Statement	Executive's Budget Proposal	Enacted Budget	Citizens Budget
Is it produced at all?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No
Is it produced for internal purposes only?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it published too late compared to the accepted timeframe?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it available to the public in hard copy, with charge?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it available to the public in hard copy, NO charge?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No
Is it available to the public in soft copy, with charge?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it available to the public in soft copy, NO charge?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No
Is it available to the public online?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No
If available online, provide internet/URL address	<a href="http://www.regieringen.no/pages/38491421/PDFS/STM201320140001000DDDPDFS.pdf">http://www.regieringen.no/pages/38491421/PDFS/STM201320140001000DDDPDFS.pdf</a>	<a href="http://www.statsbudsjettet.no/upload/Tilleggsproposisjon_2014/doks/1s_tillegg1.pdf">http://www.statsbudsjettet.no/upload/Tilleggsproposisjon_2014/doks/1s_tillegg1.pdf</a> <a href="http://www.statsbudsjettet.no/upload/Statsbudsjett_2014/dokumenter/pdf/gulbok.pdf">http://www.statsbudsjettet.no/upload/Statsbudsjett_2014/dokumenter/pdf/gulbok.pdf</a> <a href="http://www.statsbudsjettet.no/upload/Statsbudsjett_2014/dokumenter/pdf/skatt.pdf">http://www.statsbudsjettet.no/upload/Statsbudsjett_2014/dokumenter/pdf/skatt.pdf</a>	<a href="https://www.stortinget.no/Global/pdf/Vedtatt%20budsjett/blabok2014.pdf">https://www.stortinget.no/Global/pdf/Vedtatt%20budsjett/blabok2014.pdf</a>	<a href="http://www.statsbudsjettet.no/Tilleggsproposisjon-2014/budsjettet-fra-A-til-A/">http://www.statsbudsjettet.no/Tilleggsproposisjon-2014/budsjettet-fra-A-til-A/</a>
Is it machine readable? [only for electronic copies]	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is there a “citizens version” of the budget document?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	N/A

**Sources:** Due to elections and a subsequent change of Government in October 2013 the original EBP 2014 was presented by previous Government and amendments to this was submitted by current Government- both submitted with links and both taken into account. The

citizen budget is in the form of a web-page and also accessible on a mobile phone through an app.

**Comments:** All 15 Line ministries and the Prime Ministers' Office all publish their particular EBP 2014 and the amendments due to the change in Government. <http://www.statsbudsjettet.no/Revidert-budsjett-2014/English/> - Citizen budget in English  
<http://www.statsbudsjettet.no/Revidert-budsjett-2014/Statsbudsjettet-fra-A-til-A/> in Norwegian

## GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** The Citizen Budget is available free of charge also for the printed version. The Enacted Budget is available online, which also is shown by the URL is given the score. This should be corrected in the score.

## PEER REVIEWER

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** Two of the scores should be amended: The Pre-Budget statement is identified through a URL. This document is definitely available to the public, on the internet, and it is thus inappropriate to say that it is produced for internal purposes only. Similarly, the Enacted Budget is identified through a URL, and should thus be considered available online.

Table 2b. Details about Availability

## Norway

Budget Documents  
 Tick box if answer to the questions is "yes"

	In-Year Report	Mid-Year Review	Year-End Report	Audit Report
Is it produced at all?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No
Is it produced for internal purposes only?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it published too late compared to the accepted timeframe?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it available to the public in hard copy, with charge?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it available to the public in hard copy, NO charge?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No
Is it available to the public in soft copy, with charge?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it available to the public in soft copy, NO charge?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No
Is it available to the public online?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No

<http://www.dfo.no/Doc>

If available online, provide internet/URL address	<a href="http://www.dfo.no/Documents/FOA/statsregnskapet/2014/februar_2014/Statsregnskap%20innteilgningshistorikk%20201402.pdf">uments/FOA/statsregnskapet/2014/februar_2014/Statsregnskap%20innteilgningshistorikk%20201402.pdf</a>	<a href="http://www.dfo.no/Documents/FOA/statsregnskapet/2014/februar_2014/Statsregnskap%20innteilgningshistorikk%20201402.pdf">http://www.dfo.no/Documents/FOA/statsregnskapet/2014/februar_2014/Statsregnskap%20innteilgningshistorikk%20201402.pdf</a>	<a href="http://www.dfo.no/Documents/FOA/statsregnskapet/2014/februar_2014/Statsregnskap%20innteilgningshistorikk%20201402.pdf">http://www.dfo.no/Documents/FOA/statsregnskapet/2014/februar_2014/Statsregnskap%20innteilgningshistorikk%20201402.pdf</a>	<a href="http://www.dfo.no/Documents/FOA/statsregnskapet/2014/februar_2014/Statsregnskap%20innteilgningshistorikk%20201402.pdf">http://www.dfo.no/Documents/FOA/statsregnskapet/2014/februar_2014/Statsregnskap%20innteilgningshistorikk%20201402.pdf</a>
	<a href="http://www.dfo.no/Documents/FOA/statsregnskapet/2014/februar_2014/Statsregnskap%20innteilgningshistorikk%20201402.pdf">http://www.dfo.no/Documents/FOA/statsregnskapet/2014/februar_2014/Statsregnskap%20innteilgningshistorikk%20201402.pdf</a>	<a href="http://www.dfo.no/Documents/FOA/statsregnskapet/2014/februar_2014/Statsregnskap%20innteilgningshistorikk%20201402.pdf">http://www.dfo.no/Documents/FOA/statsregnskapet/2014/februar_2014/Statsregnskap%20innteilgningshistorikk%20201402.pdf</a>	<a href="http://www.dfo.no/Documents/FOA/statsregnskapet/2014/februar_2014/Statsregnskap%20innteilgningshistorikk%20201402.pdf">http://www.dfo.no/Documents/FOA/statsregnskapet/2014/februar_2014/Statsregnskap%20innteilgningshistorikk%20201402.pdf</a>	<a href="http://www.dfo.no/Documents/FOA/statsregnskapet/2014/februar_2014/Statsregnskap%20innteilgningshistorikk%20201402.pdf">http://www.dfo.no/Documents/FOA/statsregnskapet/2014/februar_2014/Statsregnskap%20innteilgningshistorikk%20201402.pdf</a>

Is it machine readable? [only for electronic copies]	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input checked="" type="radio"/> No	<input checked="" type="radio"/> No	<input checked="" type="radio"/> No	<input checked="" type="radio"/> No
Is there a "citizens version" of the budget document?	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input checked="" type="radio"/> No	<input checked="" type="radio"/> No	<input checked="" type="radio"/> No	<input checked="" type="radio"/> No

**Sources:** In addition to the link for all of government monthly in-year reporting all 15 Line ministries report and publish their reports on a monthly basis.

**Comments:** All documents are made available on internet immediately upon presentation.

### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** There is no Citizens Version for the Mid-Year review.

### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

Table 3. When Are the Key Budget Documents Made Available to the Public?

### Norway

Pre-Budget Statement: When is the Pre-Budget Statement made available to the public?

- ☐ 100. At least four months in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
- ☐ 67. At least two months, but less than four months, in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
- ☐ 33. Less than two months in advance of the budget year, but at least one month before the executive's budget proposal is introduced in the legislature

legislature

- ☒ 0. Does not release to the public, or is released less than one month before the executive's budget proposal is introduced to the legislature

**Executive Budget Proposal: When is the Executive Budget Proposal made available to the public?**

- ☐ 100. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- ☒ 67. At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- ☐ 33. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- ☐ 0. Does not release to the public, or is released after the budget has been approved by the legislature

**Enacted Budget: When is the Enacted Budget made available to the public?**

- ☐ 100. Two weeks or less after the budget has been enacted
- ☒ 67. Between two weeks and six weeks after the budget has been enacted
- ☐ 33. More than six weeks, but less than three months, after the budget has been enacted
- ☐ 0. Does not release to the public, or is released more than three months after the budget has been enacted

**In-Year Report: When are In-Year Reports made available to the public?**

- ☒ 100. At least every month, and within one month of the period covered
- ☐ 67. At least every quarter, and within three months of the period covered
- ☐ 33. At least semi-annually, and within three months of the period covered
- ☐ 0. Does not release to the public

**Mid-Year Review: How long after the mid-point in the fiscal year**

**(i.e., six months into the fiscal year) is the Mid-Year Review made available to the public?**

- ☒ 100. Six weeks or less after the mid-point
- ☐ 67. Nine weeks or less, but more than six weeks, after the mid-point
- ☐ 33. More than nine weeks, but less than three months, after the mid-point
- ☐ 0. Does not release to the public, or is released more than three months after the mid-point

**Year-End Report: How long after the end of the budget year is the Year-End Report made available to the public?**

- ☒ 100. Six months or less after the end of the budget year
- ☐ 67. Nine months or less, but more than 6 months, after the end of the budget year
- ☐ 33. More than nine months, but within 12 months, after the end of the budget year
- ☐ 0. Does not release to the public, or is released more than 12 months after the end of the budget year

**Audit Report: How long after the end of the fiscal year are the final annual**

**expenditures of national departments audited and released (except for secret programs)?**

- ☐ 100. Six months or less after the end of the budget year
- ☒ 67. 12 months or less, but more than 6 months, after the end of the budget year
- ☐ 33. More than 12 months, but within 18 months, after the end of the budget year
- ☐ 0. Does not release to the public, or is released more than 18 months after the end of the budget year

**Sources:** The Norwegian Constitution: Supervisory role One of the main functions of the Storting is to supervise the Government and the public administration. The Constitution assigns a number of supervisory functions to the Storting, including to examine the Records of the Council of State (the decisions taken in Council) to review treaties concluded with foreign powers to audit the State Accounts However, perhaps the most important duty is not set out in the Constitution at all. This is the political accountability of the Government towards the Storting. Appropriations regulations Public Finance Regulations (Økonomiregelverket)

**Comments:** The Year -end report is presented within 6 months of the end of the fiscal year. For 2013, the year-end report was presented April 11th 2014, ref page 7 in the report attached to the previous table. For the monthly in-year reports these are published online. The dates of publication for the three last reports are not available as the publishign date is not provided on the web-site: <http://www.dfo.no/no/Forvaltning/Statsregnskapet/Manedlig-statsregnskap/2014/> For the enacted budget it was published on Stortinget.no, the Parliaments webpage in early January, however no publishing date is given. The docuemtn is attached. The different standing committees and the plenary have different dates for the actual enactment that are listed on the Parliaments´ s webpage and go from November 26th to December 13th 2013. The enacted budget summarizes the de fact enactments fo different parts of the budget.

## GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

## PEER REVIEWER

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** The in-year monthly reports should be published one month after the end of the reported month, according to <http://www.dfo.no/no/Forvaltning/Statsregnskapet/Manedlig-statsregnskap/> However, as of today (27 Oct 14) the most recent report is from August 2014, so this does not seem to work according to intentions. Regarding the enacted budget, this web page from the publisher <http://fagbokforlaget.no/?isbn=BLA201400000> indicates that the Enacted Budget was made available two months after the Budget was enacted (i.e., 13 Feb 2014 and 13 Dec 2013, resp.). The publication date online is not given, but may be some time in January, as indicated by the Researcher.

Table 4. General Questions

## Norway

	YES/NO	If yes, additional information; If no, please note N/A in the text box.
Is there a website or web portal for government fiscal information?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<a href="http://www.statsbudsjettet.no/Tilleggsproposisjoner-2014/">http://www.statsbudsjettet.no/Tilleggsproposisjoner-2014/</a>
Is there a law (or laws) guiding public financial management?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<a href="http://www.regjeringen.no/upload/FIN/Vedlegg/okstyring/Veileder_statlig_budsjettarbeid_2014_WEB_2.pdf">http://www.regjeringen.no/upload/FIN/Vedlegg/okstyring/Veileder_statlig_budsjettarbeid_2014_WEB_2.pdf</a> <a href="http://www.regjeringen.no/upload/FIN/Vedlegg/okstyring/Regulations_on_financial_management_in_Central_Government_Norway.pdf">http://www.regjeringen.no/upload/FIN/Vedlegg/okstyring/Regulations_on_financial_management_in_Central_Government_Norway.pdf</a>
Are there additional laws regulating: • Access to information? • Transparency? • Citizens participation?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<a href="http://www.offentlighet.no/Dokumenter/Offentlighetsloven">http://www.offentlighet.no/Dokumenter/Offentlighetsloven</a>

**Sources:** I have limited the references on laws regulating access to information, Transparency and Citizen Participation but a range of specific terms apply in different legislation most of which are referred to in the following link:

<http://www.offentlighet.no/Dokumenter/Andre-lover-om-innsyn>



#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

#### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

## Section 2. Comprehensiveness of the Executive's Budget Proposal

001. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

- A.** Yes, administrative units accounting for all expenditures are presented.
- B.** Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- C.** Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- D.** No, expenditures are not presented by administrative unit.
- E.** Not applicable/other (please comment).

#### Norway

A.

**Score:** 100

**Sources:** All appropriations are presented with administrative units that will be responsible for the spending/implementation and for accounting. Prop. 1 S (2013-2014) proposisjon til Stortinget (forslag til stortingsvedtak) for budsjettåret 2014, Statsbudsjettet. Tilrådingar fra Finansdepartementet 14. oktober 2014, godkjent i statsråd samme dag. Amendments presented by new Government on November 8th in Prop S Tillegg nr 1 (2013-2014). The Executive's budget proposal for the budget year 2012.

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

#### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

002. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

- A.** Yes, expenditures are presented by functional classification.
- B.** No, expenditures are not presented by functional classification.
- C.** Not applicable/other (please comment).

## Norway

A.

Score: 100

**Sources:** Reference is made to the EBP 2014 and the amended EBP 2014 presented by the elected new Government on November 8th. Prop S nr 1 (2013-2014) Statsbudsjettet 2014 and Prop S nr 1 (2013-2014) Tillegg nr 1. Yes, the expenditure is presented by functional classification.

### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

003. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

**A.** Yes, the functional classification is compatible with international standards.

**B.** No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.

**C.** Not applicable/other (please comment).

## Norway

A.

Score: 100

**Sources:** Yes. The classification is compliant to international standards.

### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** Statistics Norway publishes public expenditures classified according to COFOG.

### PEER REVIEWER

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** The reporting is COFOG compliant according to Statistics Norway, <http://www.ssb.no/en/offentlig-sektor/statistikker/offinnut/aar/2014-05-27?fane=om#content>

004. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

- A.** Yes, expenditures are presented by economic classification.
- B.** No, expenditures are not presented by economic classification.
- C.** Not applicable/other (please comment).

#### Norway



**Score:** 100

**Sources:** All expenditure and revenue are classified according to economic classification in line with international standards. This can be verified in the EBP - Prop S 2013-2014, pp 114-243. The structure is as follows: Chapter/Kapittel is Administrative (up to XXXX four digits), Post is Economic classifier, XX with two digits.

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

#### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

005. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

- A.** Yes, the economic classification is compatible with international standards.
- B.** No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
- C.** Not applicable/other (please comment).

#### Norway



**Score:** 100

**Sources:** Yes. The classification is fully compliant to international standards.

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

#### PEER REVIEWER

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** Quoting from Statistics Norway, <http://www.ssb.no/en/offentlig-sektor/statistikker/offinnut/aar/2014-05-27?fane=om> (downloaded 27 Oct 14) The statistics are mainly based on the international standards for National Accounts: System of National Accounts (the UN etc.) and European System of Accounts (the EU), plus the IMFs Government Finance Statistics Manual 2001 (GFSM 2001). The layout for tables on the General Government's revenues and expenditures are based on the layout given in GFSM 2001. No essential deviations have been identified.

006. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

- A. Yes, programs accounting for all expenditures are presented.
- B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- C. Yes, programs accounting for less than two-thirds of expenditures are presented.
- D. No, expenditures are not presented by program.
- E. Not applicable/other (please comment).

#### Norway

A.

Score: 100

**Sources:** Yes. There are appropriations for individual programs for a large proportion, but not all expenditure. The most detailed information at program level are found in the supporting documents to the Executive's budget proposal which details the proposal for each ministry. There is one document per Ministry and program level data are presented for most, but not all, expenditures. (b)

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

**Suggested Answer:** a.

#### PEER REVIEWER

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** a.

**Comments:** This should be an (a). There are detailed program level specification of expenditures, much more detailed than administrative units. Apart from local governments, the administrative units are not allowed to allocate their Budgets at their own discretion among various purposes. As example, the Ministry of Transport and Communications give detailed program Level numbers in their Budget proposal, starting at p. 222 of the document: [http://www.statsbudsjettet.no/upload/Statsbudsjett\\_2014/dokumenter/pdf/sd.pdf](http://www.statsbudsjettet.no/upload/Statsbudsjett_2014/dokumenter/pdf/sd.pdf) The researcher should provide counterexamples if it can show that this is not the general Picture.

#### RESEARCHER'S RESPONSE

It all depends on what you determine a program. All expenditure is defined within a programmatic area, but no performance assessments are carried out at that level at it is more a way of grouping according to functional areas. However, I have no problems accepting that it could be argued to be an a). Depends on necessary and sufficient conditions defined in methodology. As I interpret it should be a b) Nonetheless Rate changed

007. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- A.** Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- B.** Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- C.** Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- D.** No, multi-year expenditure estimates are not presented by any expenditure classification.
- E.** Not applicable/other (please comment).

#### Norway



**Score:** 100

**Sources:** Yes, As part of the EBP Prop S nr 1 (2013-2014) Statsbusjettet multi-year estimates on aggregate expenditure are published, pp 102-104, for the years 2014-2017 (3 years beyond the fiscal year of the EBP)/Table 10.3. The areas are linked to the functional, the chapters/kapittel are linked to the administrative and the text describes the program/and sometimes also the economic classifier.  
<http://www.regjeringen.no/pages/38491421/PDFS/STM201320140001000DDDPDFS.pdf>

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

#### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

008. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

- A.** Yes, multi-year estimates for programs accounting for all expenditures are presented.
- B.** Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- C.** Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- D.** No, multi-year estimates for programs are not presented.
- E.** Not applicable/other (please comment).

#### Norway



**Score:** 33

**Sources:** There are aggregate multi-year budget estimates that are presented in a supporting documents on specific priority programs and also in the narratives in the Supporting documents to the EBP. I refer to the same answer as in the previous questions. The EBP presents the multi-year aggregate estimates ref Table 10.3, pp 102-104. These reflect changes and do not reflect appropriations and estimates that will remain stable- at the same expenditure level. It can be argued that the estimates include all expenditure. Implicitly they do. However I have chosen a c).

## GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

## PEER REVIEWER

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** The table 10.3 gives only a quite limited amount of detail. For each ministry, there are a few specified programs, but not nearly as many as in the budget proposal for the coming year. There is also a summary figure, "other changes, net", which seems to be a rough estimate of the non-specified programs. Since the specifications are clearly less than two Thirds of programs, the c score seems appropriate.

009. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

- A.** Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- B.** Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- C.** Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- D.** No, individual sources of tax revenue are not presented.
- E.** Not applicable/other (please comment).

## Norway



**Score:** 100

**Sources:** All revenue appropriations per source of revenue are included in the budget document, Prop nr 1 (2013-2014) Statsbudsjettet fro 2014.

## GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

## PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

010. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

- A.** Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- B.** Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- C.** Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.

**D.** No, individual sources of non-tax revenue are not presented.

**E.** Not applicable/other (please comment).

## Norway

A.

**Score:** 100

**Sources:** Prop S nr 1 (2013-2014) include revenue data for all sources of revenue. This can be verified in the EBP Prop 1 S 2013-2014 pp 230 and onward. The aggregates are provided in Table 7.3., p 81.

### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

### PEER REVIEWER

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** There are detailed numbers for revenues that are defined to be part of the government budget. However, the boundaries vis-a-vis other entities will vary from country to country, and there are parts of the government sector in Norway which are defined as outside the Budget. This concerns, e.g., local government and the Sovereign wealth fund (Government Pension Fund - Global), but also other entities that are, e.g., organized as fully-government-owned Companies. For these, only the net Revenues (e.g., dividends) are given in the Budget, and the Budget would look different if boundaries were different. The net numbers (e.g., dividends from govt. owned companies) are given in pp. 58-61 in the same document, the EBP.

011. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

**A.** Yes, multi-year estimates of revenue are presented by category.

**B.** No, multi-year estimates of revenue are not presented by category.

**C.** Not applicable/other (please

## Norway

A.

**Score:** 100

**Sources:** Prop S nr 1 (2013-2014) include multi-year estimates for revenue per category. This can be verified in the EBP pp 108 and onward, Table 10.4.

### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Suggested Answer:** c.

**Comments:** The table referring to covers on a small part of the revenues since it not include taxes and excises.

### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

012. Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

- A. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- B. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- C. Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- D. No, multi-year estimates for individual sources of revenue are not presented.
- E. Not applicable/other (please comment).

#### Norway



Score: 33

**Sources:** Prop S nr 1 presents estimates at aggregate level reflecting individual sources of revenue. This can be verified in Table 10.4 pp 108 and onward and in the supporting documents of all the LMs (Line-Ministries/Spending Ministries).

#### GOVERNMENT REVIEWER

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** c.

**Comments:** Table 10.4 includes only a small part of the revenues.

#### PEER REVIEWER

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** c.

**Comments:** For the spending ministries, only very limited details on revenues are provided for years beyond the budget year. It is true that table 10.4 presents aggregate number and a few detailed numbers for Revenues for these ministries. But the Level of detail is much less than for the proposed budget for the coming year. This reviewer made a search in a randomly selected supporting document for a spending ministry, [http://www.regjeringen.no/pages/38488705/PDFS/PRP201320140001\\_ADDDDPDFS.pdf](http://www.regjeringen.no/pages/38488705/PDFS/PRP201320140001_ADDDDPDFS.pdf) for the Word "inntekt," i.e., Revenue. No more details for the years beyond the budget year were found.

#### RESEARCHER'S RESPONSE

Agreed.

013. Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?



- A.** Yes, all three estimates related to government borrowing and debt are presented.
- B.** Yes, two of the three estimates related to government borrowing and debt are presented.
- C.** Yes, one of the three estimates related to government borrowing and debt are presented.
- D.** No, none of the three estimates related to government borrowing and debt are not presented.
- E.** Not applicable/other (please comment).

## Norway

A.

Score: 100

**Sources:** Prop. 1 S (2013-2014) proposisjon til Stortinget (forslag til stortingsvedtak) for budsjettåret 2014, Statsbudsjettet. (Regjeringen Stoltenberg II) The Executive's budget proposal for the budget year 2014. For overview see pages: p 11, Table 1.3 including narrative and pages 55 and onward Table 4.5. In addition supplementary information is provided outside the main documents but a complete presentation of debt: Prop. 24 S (2013-2014), Innst. 5 S (2013-2014) that is a supplementary to the EBP.

<http://www.regjeringen.no/pages/38542560/PDFS/PRP201320140024000DDDPDFS.pdf> All relevant information on the three issues raised are covered.

## GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

## PEER REVIEWER

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** Government debt is a matter of definition, especially in Norway. The above-mentioned Prop 24 S mentions on p. 5 that the government is not a net debtor, on the contrary, it has net Financial assets valued at 4 432 000 million NOK. There is nevertheless some government debt, at a gross value of about one Sixth of this.

014. Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- A.** Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- B.** Yes, the core information is presented for the composition of the total debt outstanding.
- C.** Yes, information is presented, but it excludes some core elements.
- D.** No, information related to composition of total debt outstanding is not presented.
- E.** Not applicable/other (please comment).

## Norway

A.

**Score:** 100

**Sources:** In Prop. 24 S (2013–2014) Proposisjon til Stortinget (forslag til stortingsvedtak) Fullmakt til å ta opp statslån o.a. and the corresponding decision made by Parliament provides a full overview of the debt: stock, development in stock over time, interest, payments, composition of debt etc. The data reflect the outstanding stock of debt at the end of the budget year. The cited document contain comprehensive information about composition, maturity, payment of principal and interest.

**Comments:** This is the link: <http://www.regjeringen.no/pages/38542560/PDFS/PRP201320140024000DDDPDFS.pdf> Complete information about the voting in Parliament and corresponding discussion is also published at [www.stortinget.no](http://www.stortinget.no).

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** The information on government debt in this proposal to the legislature is at the beginning of the Budget year, not the end. It has no sense to publish estimates for the end of the year for new debt specified on composition, maturity, payment of principal and interest, since this depends on the financial markets during the fiscal year.

#### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

015. Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- A.** Yes, information beyond the core elements is presented for the macroeconomic forecast.
- B.** Yes, the core information is presented for the macroeconomic forecast.
- C.** Yes, information is presented, but it excludes some core elements.
- D.** No, information related to the macroeconomic forecast is not presented.
- E.** Not applicable/other (please comment).

#### Norway



**Score:** 100

**Sources:** Yes. the Information is presented in the Meld nr 1 (2013-2014) Nasjonalbudsjettet and in the Prop S nr 1 (2013-2014) Statsbudsjettet. An extensive discussion of the macroeconomic forecast is presented, and key assumptions (for such factors as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly in the cited document. (a)

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

#### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

016. Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

- A. Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- B. Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- C. Yes, information is presented, but it excludes some core elements.
- D. No, information related to different macroeconomic assumptions is not presented.
- E. Not applicable/other (please comment).

#### Norway

B.

Score: 67

**Sources:** In the narrative of the national budget (Meld S nr 1) and the EBP (Prop 1 S ) a discussion of the different macroeconomic assumptions is presented including a discussion of different scenarios/assumptions. Prop 1 S 2013-2014, pp 5-12 and Meld St 1pp. 5-104. Link: National budget Meld St 1 2013-2014: <http://www.regjeringen.no/pages/38491421/PDFS/STM201320140001000DDDPDFS.pdf>

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

#### PEER REVIEWER

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** b.

**Comments:** The alternative assumptions are not as clearly analyzed as indicated by the researcher. There are no explicit distinctions between alternatives for the Three variables mentioned in the question. In Meld 1 St 2013-2014, there are discussions of alternative assumptions on demographics and labor market participation in pp. 32-35, the oil price in p. 38, and Growth in pp. 39-42. This indicates a score somewhere between an (a) (reflecting thorough discussions of some aspects, also Beyond the core) and (c) (since some aspects mentioned in the question are left out). My suggestion is a (b).

#### RESEARCHER'S RESPONSE

Accepted.

017. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

- A. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

- B.** Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- C.** Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- D.** No, information that shows how new policy proposals affect expenditure is not presented.
- E.** Not applicable/other (please comment).

## Norway



**Score:** 100

**Sources:** Extensive information on the impact of the policy proposals on expenditures is presented including both a narrative discussion and quantitative estimates. The presentation in the National Budget takes a more macroeconomic approach and also looks at the recent past and a few years beyond the budget year.

### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

018. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

- A.** Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- B.** Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- C.** Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- D.** No, information that shows how new policy proposals affect revenues is not presented.
- E.** Not applicable/other (please comment).

## Norway



**Score:** 100

**Sources:** Prop. 1 S (2013-2014) proposisjon til Stortinget (forslag til stortingsvedtak) for budsjettåret 2014, Statsbudsjettet. Tilrådingen fra Finansdepartementet 14. Oktober 2013, godkjent i statsråd samme dag. (Regjeringen Stoltenberg II) The Executive's budget proposal for the budget year 2014. and the supporting documents, The Executive's National budget proposal for 2014, Meld.St.1 (2013-2014) Nasjonalbudsjettet, Detailed budget proposals for 17 ministries.

**Comments:** Yes the EBP include estimates of the revenue impact of new policies.

### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

## PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

019. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- A.** Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- B.** Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- C.** Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- D.** No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- E.** Not applicable/other (please comment).

## Norway



**Score:** 100

**Sources:** In the EBP and supporting documents there is comprehensive BY-1 information. The best overview is provided in the main EBP document: Annex 1, Table 1.1.-, 1.10 pp 24 onward to 233. In all the specific EBP supplementaries for each individual Line Ministry all the information will be provided at the most detailed level with administrative, functional and economic classification. For every individual appropriation- line item FY-1 data are presented. Example from Ministry of Coastal management and fisheries:

<http://www.regjeringen.no/pages/38489284/PDFS/PRP201320140001FKDDDDPDFS.pdf>, p 74, Table Kap. 1023 Fiskeri-, havbruks- og transporttett FoU (functional) , Post, economic classification and LM is administrative including all the details down to the implementing unit/agency along administrative classification- see extensive narratives.

**Comments:** All expenditures are classified by administrative unit, economic and functional classification for BY-1.

## GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

## PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

020. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

- A.** Yes, programs accounting for all expenditures are presented for BY-1.
- B.** Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.

- C.** Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- D.** No, expenditures are not presented by program for BY-1.
- E.** Not applicable/other (please comment).

## Norway



**Score:** 100

**Sources:** Program level expenditure data are presented for all relevant expenditures for BY-1. I refer again to the example from the Line Ministry of Coastal management and Fisheries. Link:

<http://www.regjeringen.no/pages/38489284/PDFS/PRP201320140001FKDDDDPDFS.pdf> pp 74 and onward.

### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

021. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

- A.** Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- B.** No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- C.** Not applicable/other (please comment).

## Norway



**Score:** 100

**Sources:** All BY-1 estimates in the EBP are updated from the original enacted levels to reflect the B-1 balanced budget and an estimate for the current year B. In addition to these two estimates, the detailed budgets for each ministry provide information on B-2. (a)

### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

### PEER REVIEWER

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** b.

**Comments:** There is no general updating for BY-1 actual expenditures (outcomes) in the tables in the Budget proposals, neither in the Central document nor in the supporting documents from all ministries. Most tables show the actual realized numbers for BY-2, the enacted Budget for BY-1, and the proposed Budget for BY. But there are some exceptions. In Prop 1 S (2013-2014), the EBP, <http://www.regjeringen.no/pages/38489356/PDFS/PRP201320140001GULDDDPDFS.pdf> There are tables pp. 224 - 231 for the main figures. Of these tables, only the first (p. 224) and the last (p. 231, not really relevant for this question, since p. 231 concerns revenues) have

numbers for estimated outcomes for BY-1. The pages in between, pp. 225 - 230, have more details, and With regard to BY-1, these only show the enacted Budget ("saldert budsjett").

#### RESEARCHER'S RESPONSE

One of the peer reviewers thinks it's a b). However the figures presented on BY-1 estimates are as detailed as many EBP of other countries. I believe we should maintain an a).

#### IBP COMMENT

We agree with the researcher

022. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- A.** Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- B.** Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- C.** Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- D.** No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- E.** Not applicable/other (please comment).

#### Norway

B.

Score: 67

**Sources:** In the EBP prior year estimates of aggregate expenditure are presented for the preceeding 9 years. These are presented at administrative and economic classifications.

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

**Suggested Answer:** a.

#### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

023. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

- A.** Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

- B.** Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.
- C.** Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.
- D.** No, expenditures are not presented by program for BY-2 and prior years.
- E.** Not applicable/other (please

#### Norway



**Score:** 100

**Sources:** In the EBP program level accounting for BY-2 are presented for larger programs and priority programs in the Supporting documents of individual ministries. This should be an a) Can't manage to amend now. Again the examples from the LM Coastal management and fisheries, the Table on page 74 that provides the example of how all appropriations are presented with FY-2, FY-1 to date and FY information. In the main document the estimates for all appropriations on accounts FY -1 are also provided. Link to Supporting document: <http://www.regjeringen.no/pages/38489284/PDFS/PRP201320140001FKDDDDPDFS.pdf>

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

#### PEER REVIEWER

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** I agree that program Level expenditures are given for BY-2. I do not agree that BY-1 numbers are revised up to date. "Saldert budsjett" means enacted Budget, and does not represent revision during BY-1.

024. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

- A.** Two years prior to the budget year (BY-2).
- B.** Three years prior to the budget year (BY-3).
- C.** Before BY-3.
- D.** No actual data for all expenditures are presented in the budget or supporting budget documentation.
- E.** Not applicable/other (please comment).

#### Norway



**Score:** 100

**Sources:** In the EBP Actual expenditure figures are provided for B-2. See example provided in previous responses page 74 for LM and also Annex 1, pp 224 and onward from main document Prop S 1 2013-2014 - the main EBP document.

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.



## PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

025. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

- A. Yes, revenue estimates for BY-1 are presented by category.
- B. No, revenue estimates for BY-1 are not presented by category.
- C. Not applicable/other (please comment).

## Norway

A.

**Score:** 100

**Sources:** In the EBP revenue estimates for BY-1 are presented both in the main document Prop S nr 1 2013-2014 Annex 1, p 231 and for all individual LMs in the supporting documents. Example from page 141, LM for Coastal management and fisheries, Kap. 4062 Kystverket, which is revenue (non-tax revenue) from the Coastal management in relation to safety operations. BY-2 and estimates for BY-1 are provided at the most detailed level for all revenue.

## GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

## PEER REVIEWER

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Suggested Answer:** b.

**Comments:** The Level of detail required for an (a) score is not quite obvious. In the tables for the aggregate Budget proposal, [http://www.statsbudsjettet.no/upload/Statsbudsjett\\_2014/dokumenter/pdf/gulbok.pdf](http://www.statsbudsjettet.no/upload/Statsbudsjett_2014/dokumenter/pdf/gulbok.pdf) pp. 224, 235, and 237, there are categories which are updated for BY-1. On the other hand, using the same example as the researcher: the Ministry of Fisheries and Coastal Affairs presents its Budget proposal in [http://www.statsbudsjettet.no/upload/Statsbudsjett\\_2014/dokumenter/pdf/fkd.pdf](http://www.statsbudsjettet.no/upload/Statsbudsjett_2014/dokumenter/pdf/fkd.pdf) In p. 141 (the example given by the researcher), the table gives only the enacted Budget numbers. However, in some sections of this ministry's Budget, there is a verbal paragraph under the heading "Resultater 2012-2013". These paragraphs present updated information, but do not cover all Budget numbers.

026. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

- A. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- D. No, individual sources of revenue are not presented for BY-1.

**E.** Not applicable/other (please comment).

**Norway**

**A.**

**Score:** 100

**Sources:** Non-tax revenue is presented in the Meld. St. 1 (2011-2012) Nasjonalbudsjettet, for some main categories. The Executive's budget proposal present more detailed information up til BY-1.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**Suggested Answer:** c.

027. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

**A.** Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

**B.** No, revenue estimates for BY-1 have not been updated from the original enacted levels.

**C.** Not applicable/other (please comment).

**Norway**

**A.**

**Score:** 100

**Sources:** All BY-1 estimates have been updated from the original estimates to reflect at least six months of actual revenue collection. The same reply prevails for the previous 2 responses. The updates consist of most recent estimates and are presented at aggregate level in the main EBP document pp 231 and at the most detailed level for all revenue in the supporting documents, ref page 141 LM for Coastal management and fisheries.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** The formulation in the question is not clear. What is unclear, is how detailed the updating should be: Should the score (a) only be given if all numbers are updated? In this case, I decided to agree, since the aggregate estimates for Revenues have been updated for BY-1 to reflect the actual Development through the year, cf.

[http://www.statsbudsjettet.no/upload/Statsbudsjett\\_2014/dokumenter/pdf/gulbok.pdf](http://www.statsbudsjettet.no/upload/Statsbudsjett_2014/dokumenter/pdf/gulbok.pdf) pp. 224, 235, and 237. However, the detailed estimates are not updated. Using the same example as the researcher, the details in the table of p. 141 of

[http://www.statsbudsjettet.no/upload/Statsbudsjett\\_2014/dokumenter/pdf/fkd.pdf](http://www.statsbudsjettet.no/upload/Statsbudsjett_2014/dokumenter/pdf/fkd.pdf) show the enacted Budget for BY-1 only, not estimates or accounts for the actual Revenues.

028. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

- A.** Yes, revenue estimates for BY-2 and prior years are presented by category.
- B.** No, revenue estimates for BY-2 and prior years are not presented by category.
- C.** Not applicable/other (please comment).

**Norway**

A.

**Score:** 100

**Sources:** The EBP include revenue estimates for up to BY-4.

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** There is a separate annex to the EBP for tax-revenues including final account B-2, and estimates for B-1 and B.

#### PEER REVIEWER

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** The aggregate tables contain numbers back to BY-6,

[http://www.statsbudsjettet.no/upload/Statsbudsjett\\_2014/dokumenter/pdf/gulbok.pdf](http://www.statsbudsjettet.no/upload/Statsbudsjett_2014/dokumenter/pdf/gulbok.pdf) pp. 224, 230, and 231. This is quite detailed on tax categories, less detailed on other Revenues.

029. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

- A.** Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- B.** Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
- C.** Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- D.** No, individual sources of revenue are not presented for BY-2 and prior years.
- E.** Not applicable/other (please comment).

**Norway**

A.

**Score:** 100

**Sources:** Prior-year estimates of revenue are presented for individual sources of revenue and by revenue classifications in the EBP.

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

#### PEER REVIEWER

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** It is not quite clear how much detail is required for an (a) score. There are lots of detailed Revenue items for BY in the total Budget proposal (including all ministries) for which no numbers before BY-2 are presented. But for all large Revenue categories, and for all taxes (p. 230), the numbers are presented back to BY-6, cf.

[http://www.statsbudsjettet.no/upload/Statsbudsjett\\_2014/dokumenter/pdf/gulbok.pdf](http://www.statsbudsjettet.no/upload/Statsbudsjett_2014/dokumenter/pdf/gulbok.pdf) pp. 224, 230, and 231. Based on my interpretation of the question, I agree that this can be an (a) score.

030. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

- A.** Two years prior to the budget year (BY-2).
- B.** Three years prior to the budget year (BY-3).
- C.** Before BY-3.
- D.** No actual data for all revenues are presented in the budget or supporting budget documentation.
- E.** Not applicable/other (please comment).

#### Norway

A.

**Score:** 100

**Sources:** BY-2 data are presented for all revenue estimates ref previous responses. PP 141 LM Coastal management and fisheries. EBP pp 231 (Prop S nr 1 2013-2014).

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

#### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

031. Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- A. Yes, information beyond the core elements is presented for government debt.
- B. Yes, the core information is presented for government debt.
- C. Yes, information is presented, but it excludes some core elements.
- D. No, information related to government debt is not presented.
- E. Not applicable/other (please comment).

#### Norway

A.

Score: 100

**Sources:** The Executive's budget proposal only contains information on payment of interest and principal of government debt. In a supplementary document that is presented as an amendment to the fiscal budget (Budget Document 4) concerning the authorization to borrow on behalf of the Norwegian state, extensive data on government debt is, however, presented. All elements are included in the information: total debt outstanding at the end of BY-1; amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt. Ref: Prop. 24 S (2013–2014). Link: <http://www.regjeringen.no/pages/38542560/PDFS/PRP201320140024000DDDPDFS.pdf>

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

#### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

032. In the Executive's Budget Proposal 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).

## Norway

A.

Score: 100

**Sources:** Debt figures from BY-2 are presented in the main document of the EBP, Prop S nr 1 2013-2014, p 229.

### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

### PEER REVIEWER

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** The main EBP document, [http://www.statsbudsjettet.no/upload/Statsbudsjett\\_2014/dokumenter/pdf/gulbok.pdf](http://www.statsbudsjettet.no/upload/Statsbudsjett_2014/dokumenter/pdf/gulbok.pdf) only specifies actual outcomes for the debt service (p. 224 and p. 229) and other changes in debt (p. 237) for BY-2. But the supporting document <http://www.regjeringen.no/pages/38542560/PDFS/PRP201320140024000DDDPDFS.pdf> gives numbers for BY-2 also for the Stock of debt (p. 5).

033. Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

- A. Yes, information beyond the core elements is presented for all extra-budgetary funds.
- B. Yes, the core information is presented for all extra-budgetary funds.
- C. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- D. No, information related to extra-budgetary funds is not presented.
- E. Not applicable/other (please comment).

## Norway

A.

Score: 100

**Sources:** In the EBP Extensive information on extra-budgetary funds, such as the social security scheme, is presented, including both a narrative discussion and quantitative estimates. See main document Prop S nr 1 2013-2014 pp 66-73. Additional information will be provided in the LMs more detailed presentations of the EBP (supporting documents).

### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** The Central Government Pension Fund (previous the Petroleumfund) is fully integrated in the budget process.

### PEER REVIEWER

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** The main extra-budgetary funds in Norway are the Government Pension Fund Global and the Government Pension Fund Norway. In spite of the names of these, the actual pension, national Insurance, and social Security schemes are not formally financed by

the funds. For the National Insurance scheme (Folketrygden), the main EBP document, [http://www.statsbudsjettet.no/upload/Statsbudsjett\\_2014/dokumenter/pdf/gulbok.pdf](http://www.statsbudsjettet.no/upload/Statsbudsjett_2014/dokumenter/pdf/gulbok.pdf) states on p. 73 (my translation): The expenses of the national Insurance scheme are included in the Budget in line With other expenses, while its Revenues are formally tied to the large tax schemes (payroll tax and social Insurance tax) and some .... The two funds are thus separate savings vehicles for the government, and should not be linked formally to any of the expense schemes. Thus, the researcher's Reference is misleading. However, the two funds are presented in pp. 63f in the same document, as well as in separate internet pages, <http://www.nbim.no/en/the-fund/> [http://www.folketrygdfondet.no/?lang=en\\_GB](http://www.folketrygdfondet.no/?lang=en_GB)

034. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

- A. Yes, central government finances are presented on a consolidated basis.
- B. No, central government finances are not presented on a consolidated basis.
- C. Not applicable/other (please comment).

#### Norway

A.

Score: 100

**Sources:** Yes in the EBP, Prop S nr 1 (2013-2014) consolidated government finances are presented. See pp. 10

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

#### PEER REVIEWER

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** b.

**Comments:** The References given by the researcher, to pp.7-12 and 50-85, are not adequate. The question asks about Finances in the sense of balances, i.e., Stock numbers, not flows. Very few such numbers are shown in the pages referred to. Almost all numbers in those pages are flow numbers for the BY. There is an exception in

[http://www.statsbudsjettet.no/upload/Statsbudsjett\\_2014/dokumenter/pdf/gulbok.pdf](http://www.statsbudsjettet.no/upload/Statsbudsjett_2014/dokumenter/pdf/gulbok.pdf) p. 64, With Stock numbers for the Government pension fund. This reviewer has not been able to find Consolidated numbers for Public Finances for the BY in any of the supporting documents for the EBP. However, there is another yearly publication which gives these numbers, but backward looking (BY-1 and before): <http://www.regjeringen.no/pages/38677754/PDFS/STM201320140003000DDDPDFS.pdf> in particular, p. 54. This is published in April of the BY for BY-1.

#### RESEARCHER'S RESPONSE

This is arbitrary in my view. The reviewer states that this is about balance and not consolidated financial data. I do not agree.

#### IBP COMMENT

The question asks about the consolidated finances for the BY. We agree with the researcher

035. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

- A. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- B. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- C. Yes, estimates of some but not all intergovernmental transfers are presented.
- D. No, estimates of intergovernmental transfers are not presented.
- E. Not applicable/other (please comment).

Norway

A.

Score: 100

**Sources:** In the EBP, extensive information on intergovernmental transfers is presented including a narrative discussion of the transfers to the municipalities

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

#### PEER REVIEWER

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** See in particular the EBP supporting document from the Ministry of Local Government and Regional Development, [http://www.statsbudsjettet.no/upload/Statsbudsjett\\_2014/dokumenter/pdf/krd.pdf](http://www.statsbudsjettet.no/upload/Statsbudsjett_2014/dokumenter/pdf/krd.pdf) pp. 12-13, 66-90.

036. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

- A. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- B. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- C. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- D. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.
- E. Not applicable/other (please comment).

Norway

C.



**Score:** 33

**Sources:** See the 2014 Executive's Budget Proposal, available here: <http://www.statsbudsjettet.no/Statsbudsjettet-2014/Statsbudsjettet-fra-A-til-A/>

**Comments:** Yes, the EBP shows impact of fiscal policies on different categories of the population. For every group of citizens, for example Unemployed, Patients, Disabled can be found with corresponding budget proposal information. However the information presented is not comprehensive.

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

**Suggested Answer:** b.

#### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

037. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

- A.** Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- B.** Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- C.** Yes, estimates of some but not all transfers to public corporations are presented.
- D.** No, estimates of transfers to public corporations are not presented.
- E.** Not applicable/other (please comment).

#### Norway



**Score:** 100

**Sources:** Aggregates transfers are presented in the Prop S nr 1 (2013-2014) the Executive's Budget proposal. Additional information is provided in the detailed budget proposals of f ex the individual ministries.

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

#### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

038. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

- A.** Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- B.** Yes, the core information is presented for all quasi-fiscal activities.
- C.** Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- D.** No, information related to quasi-fiscal activities is not presented.
- E.** Not applicable/other (please comment).

## Norway

**B.**

**Score:** 67

**Sources:** All quasi-fiscal activities are included. The information is provided on fees loaning activities through the state banks. Some examples are provided: Annex 1, pp 224 and onwards in EBP prop S nr 1 2013-2014. Specific information in relevant LMs EBP, for example: Ministry of Knowledge/Education: Link: [http://www.regjeringen.no/pages/38489746/PDFS/PRP201320140001\\_KDDDDPDFS.pdf](http://www.regjeringen.no/pages/38489746/PDFS/PRP201320140001_KDDDDPDFS.pdf) pages: 231-250 related to the State bank for financial support to higher education.

## GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

## PEER REVIEWER

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** b.

**Comments:** The score should be (b), not (a). The reason is that not all quasi-fiscal activities are fully accounted for. This was pointed out by the IMF in its Norway transparency report from 2009: <http://www.imf.org/external/pubs/ft/scr/2009/cr09193.pdf> In p. 8, the report mentions two areas in which Norway has quasi-fiscal activities that are not fully accounted for. One is the postal service, which cross-subsidizes the distribution of letters from profits from other services. The other is the state owned Company Avinor, which cross-subsidizes (between) airports. This has not changed since 2009. For instance, Cross-subsidization of airports is mentioned, but not quantified, in pp. 33 and 37-38 of the EBP supporting document [http://www.statsbudsjettet.no/upload/Statsbudsjett\\_2014/dokumenter/pdf/sd.pdf](http://www.statsbudsjettet.no/upload/Statsbudsjett_2014/dokumenter/pdf/sd.pdf) There exists another document from the ministry, separate from the Budget process, published every fourth year (2008, 2012), which quantifies the cross-subsidization, <http://www.regjeringen.no/pages/38322023/PDFS/STM201220130038000DDDDPDFS.pdf> Generally, the answer by the researcher is somewhat misleading. One must distinguish between those areas that are included as ordinary Budget items, and those that are not. Ordinary Budget items are not quasi-fiscal, but fiscal, even if they have previously been outside the Budget, i.e., quasi-fiscal. Much of the Financial support to higher education is presented as ordinary Budget items, e.g., the non-payment of interest on loans during education, up until the final exam. If every type of subsidy etc. had been included in this way, the score should have been (e). But there are some non-Budget items that are specified in additional tables and text, which means the score should be (a), (b), or (c). Since information exists, but parts of it are presented in other, less frequent documents, the appropriate score is (b).

## RESEARCHER'S RESPONSE

Accepted

039. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

- A.** Yes, information beyond the core elements is presented for all financial assets.

- B.** Yes, the core information is presented for all financial assets.
- C.** Yes, information is presented, but it excludes some core elements or some financial assets.
- D.** No, information related to financial assets is not presented.
- E.** Not applicable/other (please comment).

#### Norway



**Score:** 100

**Sources:** Extensive information on material financial assets is presented, such as the Pensions Fund. The Ministry of Finance presents a separate report to the parliament on the management of the Pension fund. The Ministry of Trade and Industry present a separate report on state ownership. The objective of the state ownership report is to provide an overview of the State ownership, the administration of this ownership and the developments in the companies in which the state owns stakes. Information on financial assets are also presented in the year-end report.

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

#### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

040. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

- A.** Yes, information beyond the core elements is presented for all nonfinancial assets.
- B.** Yes, the core information is presented for all nonfinancial assets.
- C.** Yes, information is presented, but it excludes some nonfinancial assets.
- D.** No, information related to nonfinancial assets is not presented.
- E.** Not applicable/other (please comment).

#### Norway



**Score:** 67

**Sources:** Yes, comprehensive information is presented, but only for some non-financial assets related to state control and ownership. For example pp 56-57 in the main EBP. More detailed information is provided under relevant LMs EBP for instance the Ministry of Industry responsible for managing the state assets in non-financial assets.

#### GOVERNMENT REVIEWER

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** c.

**Comments:** Register for non-financial assets, i.e. buildings, is presented in the Financial statement. Each ministry/agency must have a record of non-financial asset worth more than 30 000 NOK (5 000 US\$). A comprehensive/central register do not exist and an overview is not published.

#### PEER REVIEWER

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** Strictly speaking, there are some non-financial assets that are not documented. For instance, all undiscovered deposits of Natural Resources (minerals, oil, gas, coal) are government owned at the outset. However, the question probably does not require valuations of all such assets. The Ministry of Trade, Industry and Fisheries publishes an annual ownership report for all state owned Companies, as well as white papers on ownership policy, <http://www.regjeringen.no/en/dep/nfd/kampanjer/statens-eierberetning2012/Oppsummering-2013/andre-relevante-dokumenter.html?id=737457> These are so comprehensive that they satisfy most of what is asked for. A score of (b) is appropriate.

#### RESEARCHER'S RESPONSE

I suggest to maintain a b).

041. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

- A.** Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- B.** Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- C.** Yes, estimates of some but not all expenditure arrears are presented.
- D.** No, estimates of expenditure arrears are not presented.
- E.** Not applicable/other (please comment).

#### Norway

E.

Score: 0

**Sources:** The payment system and the high level of compliance to this, including the formal requirements related to registry of commitments provides a system that does not imply the existence of any material expenditure arrears. This could be an e) or an a). An e is chosen.

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

#### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

042. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

- A. Yes, information beyond the core elements is presented for all contingent liabilities.
- B. Yes, the core information is presented for all contingent liabilities.
- C. Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- D. No, information related to contingent liabilities is not presented.
- E. Not applicable/other (please comment).

#### Norway

A.

Score: 100

**Sources:** The main EBP provides overview of new liabilities planned for the FY. Ref EBP (Prop S nr 1 2013-2014) pp 183 and onward with detailed authorities solicited by sector/Line Ministry is provided. This includes not only guarantees but other all kinds of liabilities beyond what is presented in the appropriations presented in the EBP. Reporting towards these are done in the Consolidated State Accounts and also presented in the LMs detailed EBP.

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

#### PEER REVIEWER

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** The best Reference to the EBP is p 78 in

[http://www.statsbudsjettet.no/upload/Statsbudsjett\\_2014/dokumenter/pdf/gulbok.pdf](http://www.statsbudsjettet.no/upload/Statsbudsjett_2014/dokumenter/pdf/gulbok.pdf) which details the New guarantees proposed. At the same page, there are References to documents that describe the Stock of previously given guarantees.

043. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

- A.** Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- B.** Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- C.** Yes, information is presented, but it excludes some core elements.
- D.** No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- E.** Not applicable/other (please comment).

## Norway

**B.**

**Score:** 67

**Sources:** Information on assumptions guiding the economic policy and fiscal policy including reflections on demographic development and impact on future liabilities is included, as are pension liabilities. A b rating is suggested. The discussion is provided in the EBP pp 7-25 and also in the Meld S nr 1 5-104.

## GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

## PEER REVIEWER

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** The score is difficult here. As I understand it, the two documents referred to by the researcher give both quantitative and verbal discussion on long-term sustainability of the government Budget, including demographics, With projections for the main elements. There is not much additional material in these yearly documents. However, there are publications on long-term consequences every four years (... , 2009, 2013, ..) <https://www.regjeringen.no/contentassets/0825e498ab40465ea3836b06bebd6b93/en-gb/pdfs/stm201220130012000engpdfs.pdf> This is also included as a possible frequency of such information in the Guide, <http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf> p. 31, which mentions that New Zealand publishes such a statement every four years. Norway would get a (b) score if only documents with yearly frequency are counted, but an (a) score if additional information in four-yearly documents is included.

044. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

- A.** Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- B.** Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- C.** Yes, estimates of some but not all sources of donor assistance are presented.
- D.** No, estimates of the sources of donor assistance are not presented.
- E.** Not applicable/other (please comment).

## Norway

**E.**

**Score:** 0

**Sources:** Norway is not a recipient country.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

045. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

- A.** Yes, information beyond the core elements is presented for all tax expenditures.
- B.** Yes, the core information is presented for all tax expenditures.
- C.** Yes, information is presented, but it excludes some core elements or some tax expenditures.
- D.** No, information related to tax expenditures is not presented.
- E.** Not applicable/other (please comment).

**Norway**

A.

**Score:** 100

**Sources:** The EBP has extensive information on tax expenditure, both in a narrative and in quantitative terms. See EBP pp 11, 56. See also Supporting document: <http://www.statsbudsjettet.no/Statsbudsjettet-2014/Dokumenter1/Budsjettdokumenter/Skatte--avgifts/Prop-1-LS/Del-1-Hovedtrekk-i-skatte--og-avgiftspolitikken/1-Hovedtrekk-i-skatte--og-avgiftsopplegget-for-2014/ Prop 1 LS 2013-2014> with a complete overview of the fiscal regime and changes to this in the FY.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** The researcher's References are not to the point. The correct Reference for information on tax expenditures ("skatteutgifter" in Norwegian) is section 2.7 (pp. 64-65) and in appendix 1 (pp. 371-385) in

[http://www.statsbudsjettet.no/upload/Statsbudsjett\\_2014/dokumenter/pdf/skatt.pdf](http://www.statsbudsjettet.no/upload/Statsbudsjett_2014/dokumenter/pdf/skatt.pdf) This is very comprehensive, With details on Methods of calculation, etc., so even if there may exist some tax expenditures that are not included, these are so small that a score of (a) seems correct.

046. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

- A. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- B. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- C. Yes, estimates of some but not all earmarked revenues are presented.
- D. No, estimates of earmarked revenues are not presented.
- E. Not applicable/other (please comment).

Norway

A.

Score: 100

**Sources:** Earmarking of revenue is reduced to a minimum and require explicit identification and a narrative explaining the practice. This is included in all the relevant LMs EBP. For example LMs for Coastal management and Fisheries, page 69: Kap. 4021 Drift av forskningsfartøylene, post 01 Oppdragsinntekter. revenue from services that are earmarked towards additional operational expenditure related to the same activities.

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

#### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

047. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

- A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.
- B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.
- C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.
- D. No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.
- E. Not applicable/other (please comment).

Norway

A.



**Score:** 100

**Sources:** The detailed budget proposals for all ministries contain extensive information on the link between the budget and the government's stated policy goals, by administrative unit or functional category, both which are presented in a narrative and with quantitative estimates.

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

#### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

048. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

**A.** Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.

**B.** Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.

**C.** Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

**D.** No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.

**E.** Not applicable/other (please comment).

#### Norway



**Score:** 100

**Sources:** Some multi-year information on the link between the budget and the government's stated policy goals is presented, but in broad terms. Tables 10.1-10.4 pp 101-108 in Prop 1 S 2013-2014 the EBP main document. The narrative is also provided in the main documents and in the LMs specific EBPs.

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

#### PEER REVIEWER

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** a.

**Comments:** In this case, the researcher Plays Down the extent of a narrative. However, the narrative takes 11 A4 pages, from p. 101 to p. 111 (incl) in the main EBP document, [http://www.statsbudsjettet.no/upload/Statsbudsjett\\_2014/dokumenter/pdf/gulbok.pdf](http://www.statsbudsjettet.no/upload/Statsbudsjett_2014/dokumenter/pdf/gulbok.pdf) and there is a further discussion in pp. 60-63 of the supporting document [http://www.statsbudsjettet.no/upload/Statsbudsjett\\_2014/dokumenter/pdf/stmeld.pdf](http://www.statsbudsjettet.no/upload/Statsbudsjett_2014/dokumenter/pdf/stmeld.pdf) In my opinion, this is sufficient for an (a) score.

## RESEARCHER'S RESPONSE

I agree.

049. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

- A.** Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- B.** Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- C.** Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- D.** No, nonfinancial data on inputs to be acquired are not presented.
- E.** Not applicable/other (please comment).

Norway

B.

Score: 67

**Sources:** Non-financial data are presented but not for all programs. Probably non financial data are presented for programs representing at least two-thirds of expenditure. A "b" rating is therefore carefully suggested. <http://www.nsd.uib.no/polsys/data/forvaltning/ansatte/etat>

## GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** Source: <http://www.nsd.uib.no/polsys/data/forvaltning/ansatte/etat>

## PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

050. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

- A.** Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- B.** Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- C.** Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- D.** No, nonfinancial data on results are not presented.
- E.** Not applicable/other (please comment).

Norway

A.

Score: 100

**Sources:** Result data are provided for all administrative units or functions. The main source of information is the LMs EBP. Examples are: LMs Coastal management and fisheries, pp 22-36 provides status on achievement of results. Similarly the LMs of Education pp 11-38.

[http://www.regjeringen.no/pages/38489746/PDFS/PRP201320140001\\_KDDDDPDFS.pdf](http://www.regjeringen.no/pages/38489746/PDFS/PRP201320140001_KDDDDPDFS.pdf)

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

#### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

051. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

- A.** Yes, performance targets are assigned to all nonfinancial data on results.
- B.** Yes, performance targets are assigned to most nonfinancial data on results.
- C.** Yes, performance targets are assigned to some nonfinancial data on results.
- D.** No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- E.** Not applicable/other (please comment).

#### Norway

A.

**Score:** 100

**Sources:** Yes there is overall an assignment of specific targets. Following the case examples selected:

[http://www.regjeringen.no/pages/38489746/PDFS/PRP201320140001\\_KDDDDPDFS.pdf](http://www.regjeringen.no/pages/38489746/PDFS/PRP201320140001_KDDDDPDFS.pdf) and

<http://www.regjeringen.no/pages/38489284/PDF-2S/PRP201320140001FKDDDDPDFS.pdf> for the 2 LMs Coastal management and fisheries pp 44 and Education page 70. Targets 2014 / Mål for 2014 and results presented for FY-2 (2012)

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

#### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

052. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

- A.** Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.

- B.** Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.
- C.** Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- D.** No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.
- E.** Not applicable/other (please comment).

## Norway



**Score:** 33

**Sources:** Norway does not have any poverty alleviation policy.

### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

### PEER REVIEWER

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** c.

**Comments:** The (e) score and the justification given are not correct. A search for the Word "poverty" ("fattigdom") in the two main EBP documents [http://www.statsbudsjettet.no/upload/Statsbudsjett\\_2014/dokumenter/pdf/gulbok.pdf](http://www.statsbudsjettet.no/upload/Statsbudsjett_2014/dokumenter/pdf/gulbok.pdf) [http://www.statsbudsjettet.no/upload/Statsbudsjett\\_2014/dokumenter/pdf/stmeld.pdf](http://www.statsbudsjettet.no/upload/Statsbudsjett_2014/dokumenter/pdf/stmeld.pdf) reveals two policies for fighting poverty, concerning child poverty domestically, and concerning poverty internationally. The domestic child poverty policy is mentioned in pp. 18, 22, 34, 35, 37, and 38 in the first document, and in pp. 12 and 72 in the second. This includes both narrative and the budgeted amounts. The total amount seems to be 136 million NOK, approx. 23 million USD at that time. Alleviation of poverty among children and their families is thus adequately discussed, and this could perhaps comprise "all policies," which is the topic of the question. On the other hand, a search through all Public documents would probably reveal that there are concerns over domestic poverty among other Groups as well. In order to separate domestic from international poverty, a search for "fattigdom" at the website of the Ministry of Labour and Social Affairs gave 123 hits, many of them concerned With other aspects of domestic poverty than child poverty. Thus, not all policies have been covered in the EBP. The conclusion is a (c) score.

### RESEARCHER'S RESPONSE

These national Norwegian policies are in a way narrower than what I interpret as intention of this question. Lets suggest a c)

053. Does the executive release to the public its timetable for formulating 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 whatever 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).

**Norway**

A.

**Score:** 100

**Sources:** Yes. a calendar is presented and published.

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

#### PEER REVIEWER

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** Reference (current update (as of November 2014) is from October 2013, but the calendar has existed for many years before this): <http://www.regjeringen.no/nb/dep/fin/tema/statsbudsjettet/budsjettkalender.html?id=439273>

## Section 3. Comprehensiveness of Other Key Budget Documents

054. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

**A.** Yes, information beyond the core elements is presented for the macroeconomic forecast.

**B.** Yes, the core information is presented for the macroeconomic forecast.

**C.** Yes, information is presented, but it excludes some core elements.

**D.** No, information related to the macroeconomic forecast is not presented.

**E.** Not applicable/other (please comment).

**Norway**

D.

**Score:** 0

**Sources:** The pre-budget statement is published at the same time as the budget proposal

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

**Suggested Answer:** a.

#### PEER REVIEWER

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** The (d) score is based on the fact that no document qualifies as Pre-Budget Statement according to the definition given: The only candidate is the Meld St 1, which is published at the same time as the EBP, not one month in advance. That document contains the forecasts asked for.

055. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

- A.** Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- B.** Yes, the core information is presented for the government's expenditure policies and priorities.
- C.** Yes, information is presented, but it excludes some core elements.
- D.** No, information related to the government's expenditure policies and priorities is not presented.
- E.** Not applicable/other (please comment).

**Norway**

D.

**Score:** 0

**Sources:** The pre-budget statement is published at the same time as the budget proposal

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

**Suggested Answer:** a.

#### PEER REVIEWER

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** The (d) score is based on the fact that no document qualifies as Pre-Budget Statement according to the definition given: The only candidate is the Meld St 1, which is published at the same time as the EBP, not one month in advance. That document contains the information asked for.

056. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

- A.** Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- B.** Yes, the core information is presented for the government's revenue policies and priorities.

- C. Yes, information is presented, but it excludes some core elements.
- D. No, information related to the government's revenue policies and priorities is not presented.
- E. Not applicable/other (please comment).

Norway

D.

Score: 0

**Sources:** The pre-budget statement is published at the same time as the budget proposal.

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

**Suggested Answer:** a.

#### PEER REVIEWER

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** The (d) score is based on the fact that no document qualifies as Pre-Budget Statement according to the definition given: The only candidate is the Meld St 1, which is published at the same time as the EBP, not one month in advance. That document contains the information asked for.

057. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- A. Yes, all three estimates related to government borrowing and debt are presented.
- B. Yes, two of the three estimates related to government borrowing and debt are presented.
- C. Yes, one of the three estimates related to government borrowing and debt are presented.
- D. No, none of the three estimates related to government borrowing and debt are not presented.
- E. Not applicable/other (please comment).

Norway

D.

Score: 0

**Sources:** The pre-budget statement is published at the same time as the budget proposal

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

**Suggested Answer:** a.

#### PEER REVIEWER

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** The (d) score is based on the fact that no document qualifies as Pre-Budget Statement according to the definition given: The only candidate is the Meld St 1, which is published at the same time as the EBP, not one month in advance. That document contains the information asked for.

058. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

- A.** Yes, multi-year expenditure estimates are presented.
- B.** No, multi-year expenditure estimates are not presented.
- C.** Not applicable/other (please comment).

**Norway**

**B.**

**Score:** 0

**Sources:** The pre-budget statement is published at the same time as the budget proposal.

#### **GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

#### **PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** The (b) score is based on the fact that no document qualifies as Pre-Budget Statement according to the definition given: The only candidate is the Meld St 1, which is published at the same time as the EBP, not one month in advance. That document contains the information asked for.

059. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- A.** Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- B.** Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- C.** Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- D.** No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- E.** Not applicable/other (please comment).

**Norway**

**A.**



**Score:** 100

**Sources:** Yes, all these three dimensions are applied. see <https://www.stortinget.no/Global/pdf/Vedtatt%20budsjett/blabok2014.pdf> pp 8-94.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

060. Does the Enacted Budget present expenditure estimates for individual programs?

- A.** Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- B.** Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- C.** Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- D.** No, the Enacted Budget does not present expenditure estimates by program.
- E.** Not applicable/other (please comment).

**Norway**

**A.**

**Score:** 100

**Sources:** Yes, the enacted budget is presented at program level for at least 2/3rds of total expenditure. See link to enacted budget: <https://www.stortinget.no/Global/pdf/Vedtatt%20budsjett/blabok2014.pdf> Pages 8-94. Can be argued that this should be an a. Depends on definition of program.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

061. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

- A.** Yes, the Enacted Budget presents revenue estimates by category.
- B.** No, the Enacted Budget does not present revenue estimates by category.
- C.** Not applicable/other (please comment).

**Norway**

A.

Score: 100

**Sources:** Yes, the enacted budget contains revenue estimated that are presented by non-tax and tax revenue. Same as previous.

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

#### PEER REVIEWER

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** See pp 70 - 94 in the Enacted Budget, <https://www.stortinget.no/Global/pdf/Vedtatt%20budsjett/blabok2014.pdf>

062. Does the Enacted Budget present individual sources of revenue?

- A. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- B. Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- C. Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- D. No, the Enacted Budget does not present individual sources of revenue.
- E. Not applicable/other (please comment).

#### Norway

A.

Score: 100

**Sources:** Yes. See link: <https://www.stortinget.no/Global/pdf/Vedtatt%20budsjett/blabok2014.pdf> Revenues are: all votes on chapters 3000 and above pp 70 and onward.

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

#### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

063. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- A. Yes, all three estimates related to government borrowing and debt are presented.
- B. Yes, two of the three estimates related to government borrowing and debt are presented.

- C.** Yes, one of the three estimates related to government borrowing and debt are presented.
- D.** No, none of the three estimates related to government borrowing and debt are not presented.
- E.** Not applicable/other (please comment).

## Norway



**Score:** 100

**Sources:** This information is presented in a separate supplementary document to the Enacted Link: <http://www.regjeringen.no/pages/38542560/PDFS/PRP201320140024000DDDPDFS.pdf> with corresponding decision: <https://www.stortinget.no/no/Saker-og-publikasjoner/Vedtak/Vedtak/Sak?p=58356> which shows the enacted budget. Document attached.

### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

### PEER REVIEWER

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** a.

**Comments:** The document which is Attached, specifies the Level of government debt (p. 5) and the proposed New borrowing during the BY (p. 2). The ordinary Enacted Budget document specifies interest payments (p. 60).

### RESEARCHER'S RESPONSE

Accepted

064. What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

- A.** The Citizens Budget provides information beyond the core elements.
- B.** The Citizens Budget provides the core information.
- C.** The Citizens Budget provides information, but it excludes some core elements.
- D.** The Citizens Budget is not published.
- E.** Not applicable/other (please comment).

## Norway



**Score:** 100

**Sources:** The citizen budget contains all these and more information elements.

### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** The question mentions "main policy initiatives" as one of the core elements. This is not adequately covered, since there is no narrative, only numbers and diagrams. I can nevertheless support a score of (a), since there is a lot of information other than the core, and since there is an easily accessible web page [www.statsbudsjetten.no](http://www.statsbudsjetten.no), in addition to the Citizens Budget brochure. The web page is searchable and contains main policy initiatives and much more.

065. How is the Citizens Budget disseminated to the public?

- A.** A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).
- B.** A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
- C.** A Citizens Budget is disseminated only by using one means of dissemination.
- D.** A Citizens Budget is not published.
- E.** Not applicable/other (please comment).

**Norway**

A.

**Score:** 100

**Sources:** Internet, mobile phone (app) and paper versions.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

066. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

- A.** Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.
- B.** Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.
- C.** Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.
- D.** No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

**E.** Not applicable/other (please comment).

## Norway

**B.**

**Score:** 67

**Sources:** There are some processes that are established to inform the elaboration of the citizen budget.

### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

067. Are “citizens” versions of budget documents published throughout the budget process?

**A.** A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).

**B.** A citizens version of budget documents is published for at least two of the four stages of the budget process.

**C.** A citizens version of budget documents is published for at least one stage of the budget process.

**D.** No citizens version of budget documents is published.

**E.** Not applicable/other (please comment).

## Norway

**B.**

**Score:** 67

**Sources:** A citizen budget is presented for the EBP and the mid-term review.

### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

**Suggested Answer:** c.

### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

068. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**A.** Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and

functional classification).

- B.** Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- C.** Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- D.** No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- E.** Not applicable/other (please comment).

**Norway**

A.

**Score:** 100

**Sources:** Yes, all the in-year reports are presented in line with all three dimensions.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** See, e.g., the monthly report (Sept. 2014):

<http://www.dfo.no/Documents/FOA/statsregnskapet/2014/september/Utgifter%20sep%202014.pdf>

069. Do the In-Year Reports present actual expenditures for individual programs?

- A.** Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- B.** Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- C.** Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- D.** No, the In-Year Reports do not present actual expenditures by program.
- E.** Not applicable/other (please comment).

**Norway**

A.

**Score:** 100

**Sources:** In-year reports are presented at appropriation level and these are program based for at least 2/3 of expenditures.

**GOVERNMENT REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** a.

**Comments:** All cash transactions done are included in the in-year report.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

## RESEARCHER'S RESPONSE

Accepted

070. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- A.** Yes, comparisons are made for expenditures presented in the In-Year Reports.
- B.** No, comparisons are not made for expenditures presented in the In-Year Reports.
- C.** Not applicable/other (please comment).

### Norway

A.

**Score:** 100

**Sources:** Yes comparison to actuals for previous homologue periods are presented.

### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** Comparisons to total enacted appropriations for the period are presented

### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

071. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

- A.** Yes, In-Year Reports present actual revenue by category.
- B.** No, In-Year Reports do not present actual revenue by category.
- C.** Not applicable/other (please comment).

### Norway

A.

**Score:** 100

**Sources:** In year reports present revenue by tax and non-tax revenue.

### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

072. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

- A.** Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- B.** Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- C.** Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- D.** No, In-Year Reports do not present individual sources of actual revenue.
- E.** Not applicable/other (please comment).

**Norway**

A.

**Score:** 100

**Sources:** Yes, individual source of revenue is included in in-year reports.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

073. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- A.** Yes, comparisons are made for revenues presented in the In-Year Reports.
- B.** No, comparisons are not made for revenues presented in the In-Year Reports.
- C.** Not applicable/other (please comment).

**Norway**

A.

**Score:** 100

**Sources:** Yes, particularly in the Mid-Year review where a narrative is included, but actuals are included in the separate monthly reports.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**Suggested Answer:** b.



## PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

074. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

- A.** Yes, all three estimates related to government borrowing and debt are presented.
- B.** Yes, two of the three estimates related to government borrowing and debt are presented.
- C.** Yes, one of the three estimates related to government borrowing and debt are presented.
- D.** No, none of the three estimates related to government borrowing and debt are not presented.
- E.** Not applicable/other (please comment).

## Norway

**B.**

**Score:** 67

**Sources:** Interest payments are included but there is only one comprehensive report on stock and principal.

## GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

## PEER REVIEWER

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** b.

**Comments:** There are both interest expenses and net New borrowing in the monthly reports, see, e.g., p. 45 in <http://www.dfo.no/Documents/FOA/statsregnskapet/2014/september/Utgifter%20sep%202014.pdf>

## RESEARCHER'S RESPONSE

Accepted

075. Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- A.** Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- B.** Yes, the core information is presented for the composition of the total actual debt outstanding.
- C.** Yes, information is presented, but it excludes some core elements.
- D.** No, information related to composition of total actual debt outstanding is not presented.

E. Not applicable/other (please comment).

## Norway

A.

Score: 100

**Sources:** In the Meld St 2 Revidert Nasjonalbudsjett, the economic policy, including budget policy and the economic outlook are presented as per actual macroeconomic performance the first 6 months of the budget year. Since the Norwegian budget has a surplus, there is no need for borrowing to finance the implementation of the budget. An overview of the aggregate budget performance is provided in Chapter 3 of the Revised national budget (Meld St 2 Revidert Nasjonalbudsjett). The borrowing consist primarily of state obligations, lending and capital to stately owned financial institutions etc. Changes in ministries and government agencies internal borrowing needs are presented in a separate document. (a)

### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** Statistics Norway publish detailed quarterly reports on Central government debt.

### PEER REVIEWER

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** d.

**Comments:** The In-year Reports are identified as the monthly reports by the Norwegian Government Agency for Financial Management, [www.dfo.no](http://www.dfo.no). These reports are the Sources for the other questions on In-year Reports, and should be used here as well. The Mid-year Review is something else. In the monthly reports mentioned, e.g., for expenses September 2014, <http://www.dfo.no/Documents/FOA/statsregnskapet/2014/september/Utgifter%20sep%202014.pdf> there is no decomposition of government debt. (Debt numbers are in p. 45.) No other Source With monthly frequency (or anything more frequent than semi-annually) has been identified. The score should be a (d). The actual relevance of the question is, of course, lower since the Budget is in surplus, has been for many years, and will be for many years. But, as long as government debt exists, the question should be answered literally.

### RESEARCHER'S RESPONSE

Definitely this is an a and not a d score

076. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

A. Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.

B. Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.

C. Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

D. No, the estimates for macroeconomic forecast have not been updated.

E. Not applicable/other (please comment).

## Norway

A.

**Score:** 100

**Sources:** In the Meld St 2 Revidert Nasjonalbudsjett, the economic policy, including budget policy and the economic outlook are presented as per actual macroeconomic performance the first 6 months of the budget year.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

077. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

- A.** Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- B.** Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- C.** Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- D.** No, expenditure estimates have not been updated.
- E.** Not applicable/other (please comment).

**Norway**



**Score:** 100

**Sources:** Yes. Link: <http://www.regjeringen.no/nb/dep/fin/dok/regpubl/prop/2012-2013/prop-149-s-2012-2013.html?id=726676> Mid-Year review 2013, Prop. 149 S (2012–2013). Pages 11, Table 1.2. Estimates for 2013.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

078. Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- A.** Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- B.** Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

- C.** Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- D.** No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- E.** Not applicable/other (please comment).

**Norway**

A.

**Score:** 100

**Sources:** The mid-year review is coordinated with a comprehensive reallocation process that includes all relevant votes/appropriations according to economic, administrative and functional categories.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

079. Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- A.** Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- B.** Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- C.** Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- D.** No, the Mid-Year Review does not present expenditure estimates by program.
- E.** Not applicable/other (please comment).

**Norway**

A.

**Score:** 100

**Sources:** Ref answer to previous.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

080. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

- A.** Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- B.** Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- C.** Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- D.** No, revenue estimates have not been updated.
- E.** Not applicable/other (please comment).

#### Norway

A.

**Score:** 100

**Sources:** Yes the mid-year review includes revised revenue estimates. Same source as previous. Pages: 11. Estimates are updated based on actual revenue.

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

#### PEER REVIEWER

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** Details are found in pp. 159-164 of [http://www.statsbudsjettet.no/upload/Revidert\\_2013/dokumenter/pdf/prop149.pdf](http://www.statsbudsjettet.no/upload/Revidert_2013/dokumenter/pdf/prop149.pdf)

081. Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

- A.** Yes, the Mid-Year Review presents revenue estimates by category.
- B.** No, the Mid-Year Review does not present revenue estimates by category.
- C.** Not applicable/other (please comment).

#### Norway

A.

**Score:** 100

**Sources:** Yes, some categories are included in the summary overview in the Mid Year review of the budget appropriations ref Prop 149 S and previous response. These include detailed revisions for all relevant tax and non-tax categories that lead to adjustments in votes are Pages 159 and onward. Link: <http://www.regjeringen.no/pages/38323297/PDFS/PRP201220130149000DDDPDFS.pdf> More information is provided in the Mid-year review - revised National budget St meld nr 2 2013-2014 that includes detailed estimates by category: Link: <http://www.regjeringen.no/pages/38323273/PDFS/STM201220130002000DDDPDFS.pdf>, pp 110. 111 etc provide estimates by category.

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

## PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

082. Does the Mid-Year Review of the budget present individual sources of revenue?

- A.** Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- B.** Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- C.** Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- D.** No, the Mid-Year Review does not present individual sources of revenue.
- E.** Not applicable/other (please comment).

## Norway

A.

**Score:** 100

**Sources:** Yes, referring to previous response and the Meld S nr 2 2012-2013, pages 110 and 111.

## GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

## PEER REVIEWER

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** See also pp. 159-164 of [http://www.statsbudsjettet.no/upload/Revidert\\_2013/dokumenter/pdf/prop149.pdf](http://www.statsbudsjettet.no/upload/Revidert_2013/dokumenter/pdf/prop149.pdf)

083. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

- A.** Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
- B.** Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.
- C.** Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.
- D.** No, estimates of government borrowing and debt have not been updated.
- E.** Not applicable/other (please comment).

## Norway

C.

**Score:** 33

**Sources:** See previous answers on debt and Norwegian financial position.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**Suggested Answer:** b.

084. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

- A.** Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- B.** Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.
- C.** Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- D.** No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- E.** Not applicable/other (please comment).

**Norway**

A.

**Score:** 100

**Sources:** Yes all these information elements are included in the Meld S nr 3, the year end report.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

085. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- A.** Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- B.** Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- C.** Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.

**D.** No, the Year-End Report does not present expenditure estimates by any expenditure classification.

**E.** Not applicable/other (please comment).

## Norway

A.

**Score:** 100

**Sources:** Yes, a.. three dimensions as explained previously. Ref: Meld S nr 3 2012-2013, Annex 2 pp 80 and onward Link: <http://www.regjeringen.no/pages/38307311/PDFS/STM201220130003000DDDPDFS.pdf>

### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

086. Does the Year-End Report present expenditure estimates for individual programs?

**A.** Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

**B.** Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

**C.** Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.

**D.** No, the Year-End Report does not present expenditure estimates by program.

**E.** Not applicable/other (please comment).

## Norway

A.

**Score:** 100

**Sources:** All expenditures are distributed into a program classification.

### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

**Suggested Answer:** a.

### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

087. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?



- A.** Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- B.** Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.
- C.** Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- D.** No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- E.** Not applicable/other (please comment).

**Norway**



**Score:** 100

**Sources:** Yes with the same source and page references as previous. From page 80 onward.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** From p. 151 onward in <http://www.regjeringen.no/pages/38307311/PDFS/STM201220130003000DDDPDFS.pdf>

088. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

- A.** Yes, the Year-End Report presents revenue estimates by category.
- B.** No, the Year-End Report does not present revenue estimates by category.
- C.** Not applicable/other (please comment).

**Norway**



**Score:** 100

**Sources:** Yes they are. Non-tax revenue at the most detailed level and tax revenue by all relevant categories. Ref same source as previous pp. 66 and then 80 onward.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** From p. 151 onward in <http://www.regjeringen.no/pages/38307311/PDFS/STM201220130003000DDDPDFS.pdf>

089. Does the Year-End Report present individual sources of revenue?

- A. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- B. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- C. Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- D. No, the Year-End Report does not present individual sources of revenue.
- E. Not applicable/other (please comment).

Norway

A.

Score: 100

Sources: Yes. See previous source and pages 66 and 80 onward.

**GOVERNMENT REVIEWER**

Opinion: Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: From p. 151 onward in <http://www.regjeringen.no/pages/38307311/PDFS/STM201220130003000DDDPDFS.pdf>

090. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

- A. Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- B. Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- C. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.
- D. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.
- E. Not applicable/other (please comment).

Norway

B.

Score: 67

**Sources:** Yes, page 67 last table, in same source: <http://www.regjeringen.no/pages/38307311/PDFS/STM201220130003000DDDPDFS.pdf>

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

091. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

- A.** Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- B.** Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- C.** Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.
- D.** No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.
- E.** Not applicable/other (please comment).

**Norway**



**Score:** 100

**Sources:** Yes, but the narrative is presented in a rather summarized form.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

092. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

- A.** Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.
- B.** Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.
- C.** Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual

outcome are presented.

**D.** No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

**E.** Not applicable/other (please comment).

## Norway

D.

**Score:** 0

**Sources:** To some extent. See Pages 55 and onward in the cited document Meld St nr 3.

### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

### PEER REVIEWER

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** The year-end report concentrates on Budget items (in NOK). Information on activities and achievements is only included as explanations for deviations in expenses and Revenues, and there is no comprehensive overview of non-Financial data.

093. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

**A.** Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.

**B.** Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.

**C.** Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.

**D.** No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

**E.** Not applicable/other (please comment).

## Norway

D.

**Score:** 0

**Sources:** To some extent, particularly in the LMs budget proposals that include the narrative on results and deviations from plans on a detailed level. See also previously cited document, Meld St nr 3.

### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

094. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

- A.** Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.
- B.** Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.
- C.** Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.
- D.** No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.
- E.** Not applicable/other (please comment).

**Norway**

**D.**

**Score:** 0

**Sources:** Year end report, Meld St nr 3

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

#### PEER REVIEWER

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** d.

**Comments:** Some policy measures to alleviate domestic poverty were identified under Question 52. (If not, the score of (e) could have been appropriate.) There is no corresponding discussion of such policy in the Year-End Report. Thus, a score of (d) is appropriate.

#### RESEARCHER'S RESPONSE

I agree

095. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

- A.** Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.
- B.** Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented,

but a narrative discussion is not included.

- C.** Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.
- D.** No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.
- E.** Not applicable/other (please comment).

#### Norway

B.

Score: 67

**Sources:** Some important elements are included such as the Social Security Scheme pp 52 onward in the Meld St nr 3. In addition extra-budgetary funds, if accrued are reported in full ( for ex non-tax revenues under LMs)

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

#### PEER REVIEWER

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** a.

**Comments:** Again (cf. Q 33), the definition of extra-budgetary funds in the Researcher's answer is misleading. The Social Security Scheme is not extra-budgetary. The description in IMF's report on Norway's transparency from 2009 is as follows (p. 4): "The general government sector comprises the budgetary central government, extra-budgetary units, and the local governments. The extra-budgetary units include the Government Pension Fund-Norway (GPF-N); universities, colleges and research institutions;2 public hospitals, and a number of non-market institutions." In the view of this reviewer, the Government Pension Fund - Global should also have been included. Both Government Pension Funds are discussed in detail (narrative plus numbers) in pp. 46-53 of the Year-End Report (Statsrekneskapen 2012). The discussion includes the funds' total activities, not only the net transfers to/from the ordinary government Budget. The other, less important extra-budgetary activities are also mentioned in the Y-E Report, such as universities (p. 21), but very briefly. All in all, the main two funds are treated in great detail, which leads to a score of (a).

096. Is a financial statement included as part of the Year-End Report or released as a separate report?

- A.** Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- B.** No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- C.** Not applicable/other (please comment).

#### Norway

A.

Score: 100

**Sources:** .They present a consolidated state accounts. Can be seen as financial statement.

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

097. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

- A.** The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- B.** The SAI has conducted two of the three types of audits, and made them available to the public.
- C.** The SAI has conducted one of the three types of audits, and made them available to the public.
- D.** The SAI has not conducted any of the three types of audits, or has not made them available to the public.
- E.** Not applicable/other (please comment).

**Norway**

A.

**Score:** 100

**Sources:** The SAI performs all three types of audits and make them available to the public.

<https://www.riksrevisjonen.no/en/Methodology/AuditionStandards/Pages/AuditingStandards.aspx>

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

098. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

- A.** All expenditures within the SAI's mandate have been audited.
- B.** Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- C.** Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- D.** No expenditures have been audited.
- E.** Not applicable/other (please comment).

**Norway**

A.

**Score:** 100

**Sources:** All.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

099. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

- A.** All extra-budgetary funds within the SAI's mandate have been audited.
- B.** Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- C.** Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- D.** No extra-budgetary funds have been audited.
- E.** Not applicable/other (please comment).

**Norway**

**Score:** 100

**Sources:** But extra-budgetary funds are limited if at all existent.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** There are huge extra-budgetary funds, the Government Pension Funds (Norway and Global). These are audited both financially (by external audit firms) and for compliance. This is explained in p. 16 of [https://www.riksrevisjonen.no/rapporter/Documents/2013-2014/Dokument\\_1/Hele.pdf](https://www.riksrevisjonen.no/rapporter/Documents/2013-2014/Dokument_1/Hele.pdf) and the main findings are in p. 42.

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

- A.** Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- B.** No, the annual Audit Report(s) does not include an executive summary.
- C.** Not applicable/other (please comment).

**Norway**



A.

Score: 100

**Sources:** Normal practice to have Ex Summary in the beginning of the document. pp 16 and onward. A graphic illustration is provided at the outset- first pages (without page numbers). Link: <https://www.stortinget.no/Global/pdf/Dokumentserien/2012-2013/dok1-201314.pdf>

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

#### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

- A. Yes, the executive reports publicly on what steps it has taken to address audit findings.
- B. Yes, the executive reports publicly on most audit findings.
- C. Yes, the executive reports publicly on some audit findings.
- D. No, the executive does not report on steps it has taken to address audit findings.
- E. Not applicable/other (please comment).

#### Norway

A.

Score: 100

**Sources:** Yes. This is included in the reports that are published.

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

#### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

- A. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- B. Yes, the SAI or legislature reports publicly on most audit recommendations.
- C. Yes, the SAI or legislature reports publicly on some audit recommendations.
- D. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

**E.** Not applicable/other (please comment).

**Norway**



**Score:** 100

**Sources:** Yes, there is a separate part of the report that includes follow up of previous audit recommendations.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

## Section 4. Strength of Oversight Institutions

103. Does the legislature have internal capacity to conduct budget analyses or use independent research capacity for such analyses?

**A.** Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.

**B.** Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.

**C.** Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.

**D.** No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.

**E.** Not applicable/other (please comment).

**Norway**



**Score:** 100

**Sources:** Yes, based on international comparison I would find that the legislature has the required capacity and skills.

**GOVERNMENT REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** b.

**Comments:** There is a secretariat in the Parliament but their resources are limit. They may use the research department in Statistics Norway for support. The main support however is that the political parties formally raise questions to the Ministre of Finance where the staff in all ministries answer these questions. During the adoption of the budget in the Parliament; the parties raise more than 2000 questions to the Ministre of Finance.

#### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

**Suggested Answer:** c.

#### RESEARCHER'S RESPONSE

This is a question of country comparison. The capacity is adequate if compared to conditions in other countries. More is always better. I still believe its an a)

104. Does the legislature debate budget policy prior to the tabling of the Executive's Budget Proposal?

- A.** Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature's recommendations in the budget.
- B.** Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, but the executive is not obliged to reflect the legislature's recommendations in the budget.
- C.** Yes, the legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, but the legislature does not approve recommendations for the budget.
- D.** No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- E.** Not applicable/other (please comment).

#### Norway

A.

**Score:** 100

**Sources:** Yes. On the Parliament's webpage there are links to all debates. Every year this starts with a presentation of the economic policy by the Executive followed by a debate. <https://www.stortinget.no/no/Saker-og-publikasjoner/Publikasjoner/Referater/Stortinget/2013-2014/131126/>. There are video publication of the debate.

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

#### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

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

- A.** Yes, the executive holds consultations with a wide range of legislators.
- B.** Yes, the executive holds consultations with a range of legislators, but some key members are excluded.
- C.** Yes, the executive holds consultations with only a limited number of legislators.

**D.** No, the executive does not consult with members of the legislature as part of the budget preparation process.

**E.** Not applicable/other (please comment).

## Norway

A.

**Score:** 100

**Sources:** There are broad consultations with the standing committees.

### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

106. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

**A.** The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

**B.** The legislature receives the Executive's Budget Proposal at least six weeks, but less than three months, before the start of the budget year.

**C.** The legislature receives the Executive's Budget Proposal less than six weeks before the start of the budget year.

**D.** The legislature does not receive the Executive's Budget Proposal before the start of the budget year.

**E.** Not applicable/other (please comment).

## Norway

B.

**Score:** 67

**Sources:** For 2013-2014 the executive presented the budget in the beginning of October, some days short of the three months period established to provide an a).

### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

107. When does the legislature approve the Executive's Budget Proposal?

**A.** The legislature approves the budget at least one month in advance of the start of the budget year.

- B.** The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
- C.** The legislature approves the budget less than one month after the start of the budget year.
- D.** The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
- E.** Not applicable/other (please comment).

#### Norway

**B.**

**Score:** 67

**Sources:** As presented previously the budget is approved in parts by the different standing committees and the plenary and some parts are approved more than one month prior to the start of the BY whereas other votes are approved less than one month before the start of the BY.

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

#### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

108. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- A.** Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- B.** Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- C.** Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- D.** No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- E.** Not applicable/other (please comment).

#### Norway

**A.**

**Score:** 100

**Sources:** This power is part of the Constitution. A link to the Constitution is provided here: <http://lovdata.no/dokument/NL/lov/1814-05-17>

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

#### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

109. Does the executive seek input from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

- A.** The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, and it does so in practice.
- B.** The executive obtains approval or input from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- C.** The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.
- D.** The executive shifts funds between administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.
- E.** Not applicable/other (please comment).

#### Norway

A.

**Score:** 100

**Sources:** There are some discretionary power provided through the Appropriations regulations previously cited. All use of this discretionary power is presented to Parliament.

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

#### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

110. Does the executive seek input from the legislature prior to shifting funds within administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

- A.** The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, and it does so in practice.
- B.** The executive obtains approval or input from the legislature prior to shifting funds within administrative units, but is not required to do so by law or regulation.
- C.** The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.
- D.** The executive shifts funds within administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.
- E.** Not applicable/other (please comment).

## Norway



Score: 100

**Sources:** Yes. The executive also has some discretionary power established through the appropriation regulation but all use of this is presented to parliament.

### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

111. Does the executive seek input from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

- A.** The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenues, and it does so in practice.
- B.** The executive obtains approval or input from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- C.** The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or input from the legislature.
- D.** The executive spends excess revenues without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.
- E.** Not applicable/other (please comment).

## Norway



Score: 100

**Sources:** Yes. The executive also has some discretionary power established through the appropriation regulation but all use of this is presented to parliament.

### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

112. When was the most recent supplemental budget approved?

- A.** The most recent supplemental budget was approved before the funds were expended.
- B.** The most recent supplemental budget was approved after the funds were expended, or the executive implemented the supplemental budget without ever receiving approval from the legislature (please specify).
- C.** Not applicable/other (please comment).

## Norway

A.

**Score:** 100

**Sources:** As a general rule and in practice approval is sought at administrative or legislative level prior to spending, Expenditure controls are solid. The latest supplementary is attached. Tilleggsbevilgninger og omprioriteringer i statsbudsjettet 2014. Prop. 93 S (2013-2014), Innst. 260 S (2013-2014) ... Behandlet i Stortinget: 20.06.2014 Link:

[http://www.statsbudsjettet.no/upload/Revidert\\_2014/dokumenter/pdf/prp93\\_2014.pdf](http://www.statsbudsjettet.no/upload/Revidert_2014/dokumenter/pdf/prp93_2014.pdf)

## GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

## PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

113. Does the executive seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified in the Enacted Budget, and is it legally required to do so?

- A.** The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.
- B.** The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.
- C.** The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.
- D.** The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.
- E.** Not applicable/other (please comment).

## Norway

A.

**Score:** 100

**Sources:** There are clearly established thresholds within which prior approval and post approval needs to be solicited in the legislature. This is clearly established in the appropriation regulations.



**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

114. Does a committee of the legislature hold public hearings to review and scrutinize Audit Reports?

- A.** Yes, a committee holds public hearings to review and scrutinize a wide range of Audit Reports.
- B.** Yes, a committee holds public hearings to review and scrutinize the main Audit Reports.
- C.** Yes, a committee holds public hearings to review and scrutinize a small number of Audit Reports.
- D.** No, a committee does not hold public hearings to review and scrutinize Audit Reports.
- E.** Not applicable/other (please comment).

**Norway**

A.

**Score:** 100

**Sources:** Yes. Both a dedicated Standing Committee and the concerned relevant Standing committees review and have public hearings in relation to Audit reports both financial and Performance audits.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

115. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- A.** The SAI has full discretion to decide which audits it wishes to undertake.
- B.** The SAI has significant discretion, but faces some limitations.
- C.** The SAI has some discretion, but faces considerable limitations.
- D.** The SAI has no discretion to decide which audits it wishes to undertake.
- E.** Not applicable/other (please comment).

**Norway**

A.

**Score:** 100

**Sources:** Yes. LOV 2004-05-07 nr 21: Lov om Riksrevisjonen (Law on the Supreme Audit Institution) <http://www.lovdata.no/all/nl-20040507-021.html#map003>

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

#### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

116. Has the Supreme Audit Institution (SAI) established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?

- A.** Yes, the SAI has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.
- B.** Yes, the SAI has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.
- C.** Yes, the SAI has established a quality assurance system, but neither a sample of completed audits are reviewed annually nor are the findings of these reviews made available to the public.
- D.** No, the SAI has not established a quality assurance system.
- E.** Not applicable/other (please comment).

#### Norway

**B.**

**Score:** 67

**Sources:** No publicly available systematic information on the results of QA is in place. However the SAI has a QA system and reviews are carried out regularly and systematically.

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

#### PEER REVIEWER

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** b.

**Comments:** There are annual user reports of which summaries are made Public, <https://www.riksrevisjonen.no/OmRiksrevisjonen/Publikasjoner/Bruker/Sider/2013.aspx> There also exists a report, published in 2011, in which representatives from the ECA and the SAI's of Austria and Finland evaluate Norway's SAI. This is publicly available: <https://www.riksrevisjonen.no/Presserom/Nyheter/Sider/fagfellevurdering.aspx> This suggest a score of (b), since there is some, but only partial, availability.

#### RESEARCHER'S RESPONSE

I agree to provide a b) score.

117. 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?

- 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 he or she is removed.
- B.** No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.
- C.** Not applicable/other (please comment).

**Norway**

A.

**Score:** 100

**Sources:** The legislature appoints the head of the SAI and only parliament can remove the head of the SAI.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

118. Who determines the budget of the Supreme Audit Institution (SAI)?

- A.** The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- B.** The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- C.** The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- D.** The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- E.** Not applicable/other (please comment).

**Norway**

A.

**Score:** 100

**Sources:** The budget is an integral part of the EBP and is determined by the Legislature.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

## Section 5. Public Engagement in the Budget Process

119. Does the executive make available to the public clear (accessible, nontechnical) definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?

- A.** Yes, clear definitions of all key budget terms are provided.
- B.** Yes, definitions are provided for all key budget terms, but they are not always clear.
- C.** Yes, definitions are provided for some but not all key budget terms.
- D.** No, definitions are not provided.
- E.** Not applicable/other (please comment).

**Norway**

A.

**Score:** 100

**Sources:** Yes an ABC of the budget with an explication of terms is published. Here is the link for 2014:

<http://www.statsbudsjettet.no/Revidert-budsjett-2014/Statsbudsjettet-fra-A-til-A/> Since 2015 was published today also provide the link for 2015: <http://www.statsbudsjettet.no/Statsbudsjettet-2015/Statsbudsjettet-fra-A-til-A/>

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

120. Is the executive formally required to engage with the public during the formulation and execution phases of the budget process?

- A.** A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during both the formulation and execution phases of the budget process.
- B.** A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during either the formulation or the execution phase of the budget process but not both.
- C.** There is no formal requirement for the executive to engage with the public during either the formulation or the execution phase of the budget process, but informal procedures exist to enable the public to engage with the executive during the formulation or execution

phase or the budget process or during both phases.

**D.** There is no formal requirement and the executive does not engage with the public during the budget process.

**E.** Not applicable/other (please comment).

## Norway

A.

**Score:** 100

**Sources:** There is an information act that required and defines the public's right to access to information. Link:

<http://lovdata.no/dokument/NL/lov/2006-05-19-16>

## GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** During the internal budget process, before the proposal is sent to the Parliament, the budget is not Public. After the proposal are sent to the Parliament there are public hearings in the parliament.

## PEER REVIEWER

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** There is also a Government Communication Policy enacted in 2009, which not only requires information and transparency, but also requires "establishing a dialogue between the Citizens and the government," cf.

[http://www.regjeringen.no/upload/FAD/Vedlegg/Informasjonspolitik/Statkompol\\_eng.pdf](http://www.regjeringen.no/upload/FAD/Vedlegg/Informasjonspolitik/Statkompol_eng.pdf)

121. When the executive engages with the public during the budget formulation process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

**A.** The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

**B.** The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

**C.** The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

**D.** The executive does not provide information, or does not engage with the public during the budget process.

**E.** Not applicable/other (please comment).

## Norway

A.

**Score:** 100

**Sources:** Norwegian government procedures are influenced by the Public hearing institute with regular public hearings or open meetings with civil society representatives in relevant policy areas. This is also the case for the budget formulation process. It is difficult to provide examples but a reference can be made to public information on this. There are clear procedures for how this works but it varied from one policy area to the other.

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

#### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

**Suggested Answer:** d.

#### RESEARCHER'S RESPONSE

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122. When the executive engages with the public during the budget execution process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

- A.** The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.
- B.** The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.
- C.** The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.
- D.** The executive does not provide information, or does not engage with the public during the budget process.
- E.** Not applicable/other (please comment).

#### Norway

A.

**Score:** 100

**Sources:** There are extensive public hearings around the mid-year review. This include meetings between the Executive and civil society organizations and also negotiations/consultations with Standing committees together with representatives of the Executive and civil society. A part from this the hearing institute is applied prior to presenting changes in regulations to Parliament.

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

#### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

**Suggested Answer:** d.

#### RESEARCHER'S RESPONSE

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123. Has the executive established mechanisms to identify the public's perspective on budget priorities?

- A.** Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, and these mechanisms are accessible and widely used by the public.
- B.** Yes, the executive has established mechanisms to identify the public's perspective on budget priorities; while these mechanisms are accessible they are not widely used by the public.
- C.** Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, but these mechanisms are not accessible.
- D.** No, the executive has not established any mechanisms to identify the public's perspective on budget priorities.
- E.** Not applicable/other (please comment).

## Norway

B.

**Score:** 67

**Sources:** There are hearings and consultations that provide a reasonable degree of interaction and that can be described as mechanisms for identifying the people's perspectives.

### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

### PEER REVIEWER

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** b.

**Comments:** The Researcher has indicated an (a) score, With Reference to Public hearings. There are hearings With written responses to government policy papers, but these are much less frequent than the annual Budget processes. They are nevertheless the basis for my suggestion for a score of (b). There are also ad hoc Meeting With various Groups, but these are not transparent, apart from the schedule. The participation in hearings (both in the legislature and the written ones vis-a-vis ministries) is Limited to organized Groups of some size. This implies that participation is low, measured in participating Citizens. Measured in representativeness, one could argue that the number is much larger. Most Citizens will probably be members of more than one Group, such as a labor union, a sports Club, a Professional Association, and/or some other interest Group. The most regular (not ad hoc) engagement is the Three-party Cooperation between the Ministry of Labour and Social Affairs, the Labour unions and the employers' organizations. This is not primarily concerned With Budget priorities. The hearings by the legislature are discussed in Q 126-129.

### RESEARCHER'S RESPONSE

I could agree on a b) score.

124. Has the executive established mechanisms to identify the public's perspective on budget execution?

- A.** Yes, the executive has established mechanisms to identify the public's perspective on budget execution, and these mechanisms are accessible and widely used by the public.
- B.** Yes, the executive has established mechanisms to identify the public's perspective on budget execution; while these mechanisms are accessible they are not widely used by the public.
- C.** Yes, the executive has established mechanisms to identify the public's perspective on budget execution, but these mechanisms are not accessible.
- D.** No, the executive has not established any mechanisms to identify the public's perspective on budget execution.

**E.** Not applicable/other (please comment).

## Norway

A.

**Score:** 100

**Sources:** To establish the non-existence of consultations or hearings between the executive and civil society during Budget execution, a Google search was performed for "revidert nasjonalbudsjett" (the mid-year review) and "høring OR konsultasjon" (hearing OR consultation). All hits are for hearings in the legislature. The less frequent, written hearings are, however, the basis for suggesting a (b) score. The participation in hearings (both in the legislature and the written ones vis-a-vis ministries) is limited to organized Groups of some size. This implies that participation is low, measured in participating Citizens. Measured in representativeness, one could argue that the number is much larger. Most Citizens will probably be members of more than one Group, such as a labor union, a sports Club, a Professional Association, and/or some other interest Group.

### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

**Suggested Answer:** b.

### RESEARCHER'S RESPONSE

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125. Does the executive provide formal, detailed feedback to the public on how its inputs have been used to develop budget plans and improve budget execution?

**A.** Yes, the executive issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

**B.** Yes, the executive issues reports on the inputs it received from the public, but provides only limited feedback on how these inputs have been used.

**C.** Yes, the executive issues reports on the inputs it received from the public, but provides no feedback on how these inputs have been used.

**D.** No, the executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used.

**E.** Not applicable/other (please comment).

## Norway

D.

**Score:** 0

**Sources:** The executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used.



**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

126. 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?

**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, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and some constituencies.

**C.** Yes, public hearings are held on the macroeconomic and fiscal framework 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).

**Norway**

**Score:** 100

**Sources:** Yes. Public hearings are quite common on issues of broad public interest and these include the macroeconomic and fiscal framework discussions/debates. Ref video published on Parliament web page. Link: [www.Storinget.no](http://www.Storinget.no)

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

127. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the executive branch is heard?

**A.** Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.

**B.** Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.

**C.** Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative

units.

**D.** No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.

**E.** Not applicable/other (please comment).

#### Norway

**D.**

**Score:** 0

**Sources:** The executive branch does not participate in Public hearings on the Budget organized by the legislature. There are Public hearings on the Budget in the first two months after the EBP is submitted to the legislature, but these hearings are With representatives of civil society, not with the executive. Lists of participants in the hearings are published at the website [www.stortinget.no](http://www.stortinget.no). A search for hearings for Budget issues (budsjettsak) for 2013 is found here: <http://sok.stortinget.no/?groups=BA1043+G329+BA976&querytext=høringer&aid=120> The hits contain both open hearings (Åpen høring) which are conducted orally, open to the Public, and written hearings. The latter are not used for the October-November Budget consultations, nor for the May Mid-Year Review, but for other policy papers from the government. In the open hearings on the EBP, no representatives of the Ministries are invited, but there may be representatives of lower-level state institutions, like universities or the Norwegian Research Council.

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

#### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

**Suggested Answer:** d.

#### IBP COMMENT

We agree with peer reviewer

128. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the public is heard?

**A.** Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.

**B.** Yes, public hearings in which testimony from the public is heard are held on the budgets of some administrative units.

**C.** Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.

**D.** No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.

**E.** Not applicable/other (please comment).

#### Norway

**A.**

**Score:** 100

**Sources:** Yes there are a number of public hearings and meetings with civil society representatives and the Standing Committees on

broader issues not only linked to the specific administrative units.

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

#### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

129. Do the legislative committees that hold public hearings on the budget release reports to the public on these hearings?

- A.** Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.
- B.** Yes, the committees release reports, which include most testimony presented at the hearings.
- C.** Yes, the committees release reports, but they include only some testimony presented at the hearings.
- D.** No, the committees do not release reports, or do not hold public hearings.
- E.** Not applicable/other (please comment).

#### Norway



**Score:** 100

**Sources:** There are no written reports, but there are video recordings published on the Internet, covering the Complete hearings. This has the same information content as the reports asked for, so a score of (a) is appropriate. The video links for 2013 can be found here: <http://sok.stortinget.no/?groups=BA1043+G329+BA976&querytext=høringer&aid=120>

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

#### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

**Suggested Answer:** a.

130. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can assist in formulating its audit program (by identifying the agencies, programs, or projects that should be audited)?

- A.** Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, and these mechanisms are accessible and widely used by the public.
- B.** Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program; while these mechanisms are accessible, they are not widely used by the public.
- C.** Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, but these mechanisms are not accessible.

**D.** No, the SAI does not have formal mechanisms through which the public can assist in formulating its audit program.

**E.** Not applicable/other (please comment).

## Norway

**B.**

**Score:** 67

**Sources:** Yes. There are audit plans, reports and progress reports with possibilities to provide input and comments through the interactive web page.

### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

### PEER REVIEWER

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** b.

**Comments:** This reviewer has not been able to establish that general plans for audits are being influenced by the Public through any formal or interactive channels. However, the Public has the opportunity for whistle blowing or giving other input in particular cases through an interactive web page, which is available both in Norwegian and English: <https://www.riksrevisjonen.no/en/tips/Pages/Tips.aspx> Whether this is widely used, has not been verified. My suggested score is (b).

### RESEARCHER'S RESPONSE

I can agree on a b score.

131. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can participate in audit investigations (as respondents, witnesses, etc.)?

**A.** Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, and these mechanisms are accessible and widely used by the public.

**B.** Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations; while these mechanisms are accessible, they are not widely used by the public.

**C.** Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, but these mechanisms are not accessible.

**D.** No, the SAI does not have formal mechanisms through which the public can participate in audit investigations.

**E.** Not applicable/other (please comment).

## Norway

**B.**

**Score:** 67

**Sources:** The Public has the opportunity for whistle blowing or giving other input in particular cases through an interactive web page, which is available both in Norwegian and English: <https://www.riksrevisjonen.no/en/tips/Pages/Tips.aspx> Whether this is widely used, has not been verified. My suggested score is (b).

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

#### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

**Suggested Answer:** b.

#### RESEARCHER'S RESPONSE

Accepted

132. Does the Supreme Audit Institution (SAI) maintain any communication with the public regarding its Audit Reports beyond simply making these reports publicly available?

**A.** Yes, in addition to publishing Audit Reports, the SAI maintains other mechanisms of communication to make the public aware of audit findings (such as maintaining an office that regularly conducts outreach activities to publicize previously released audit findings).

**B.** No, the SAI does not maintain any formal mechanisms of communication with the public beyond publishing Audit Reports.

**C.** Not applicable/other (please comment).

#### Norway



**Score:** 100

**Sources:** There are press releases, conferences and interviews and broadcasting of main findings. There are also other events to disseminate findings.

#### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

#### PEER REVIEWER

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** This reviewer has been able to verify press Conferences as well as a web page directed towards journalists, containing press releases: <https://www.riksrevisjonen.no/presserom/Sider/Presserom.aspx> also in English: <https://www.riksrevisjonen.no/en/ForMedia/Pages/Formedia.aspx>

133. Does the Supreme Audit Institution (SAI) provide formal, detailed feedback to the public on how their inputs have been used to determine its audit program or in Audit Reports?

**A.** Yes, the SAI issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

**B.** Yes, the SAI issues reports on the inputs it received from the public but provides only limited feedback on how these inputs have been used.

**C.** Yes, the SAI issues reports on the inputs it received from the public but provides no feedback on how these inputs have been used.

**D.** No, the SAI does not issue reports on the inputs it received from the public through public consultations.

**E.** Not applicable/other (please comment).

## Norway



**Score:** 0

**Sources:** As to my knowledge there are no feedback systems.

### GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.

### PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.