

Open Budget Survey 2017

Questionnaire

Germany

January 2018

COUNTRY QUESTIONNAIRE: GERMANY

PBS-1: What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: 2017

Sources: Eckwertebeschluss der Bundesregierung zum Regierungsentwurf des Bundeshaushalts 2017 und zum Finanzplan 2016 bis 2020.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

PBS-2: When is the PBS made available to the public?

- a. (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
- b. (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
- c. (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
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Answer: a. (100)

Sources: <http://www.bundesfinanzministerium.de/Content/DE/Pressemitte...>
(<http://www.bundesfinanzministerium.de/Content/DE/Pressemitteilungen/Finanzpolitik/2016/03/2016-03-23-PM09-Eckwerte-anl2.html>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

PBS-3a: If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 2016/03/23

Sources: 23 March 2016, <http://www.bundesfinanzministerium.de/Content/DE/Pressemitte...>
(<http://www.bundesfinanzministerium.de/Content/DE/Pressemitteilungen/Finanzpolitik/2016/03/2016-03-23-PM09-Eckwerte-anl2.html>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

PBS-3b: In the box below, please explain how you determined the date of publication of the PBS. If the document is not published at all, researchers should mark this question “n/a.”

Answer: Date of release as per MoF website.

Sources: <http://www.bundesfinanzministerium.de/Content/DE/Pressemitte...>
(<http://www.bundesfinanzministerium.de/Content/DE/Pressemitteilungen/Finanzpolitik/2016/03/2016-03-23-PM09-Eckwerte-anl2.html>)

Comments: Researcher: This links takes to the document, which is the one to be used.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

PBS-4: If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: <http://www.bundesfinanzministerium.de/Content/DE/Pressemitte...>
(http://www.bundesfinanzministerium.de/Content/DE/Pressemitteilungen/Finanzpolitik/2016/03/2016-03-23-PM09-Eckwerte-anl2.pdf?__blob=publicationFile&v=2)

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

PBS-5: If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: The PBS is published as a text file, saved as PDF. However, all full budget data of the eventual budget has been made available in machine-readable format retrospectively (but was not available at time of publication).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

PBS-6a: If the PBS is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

PBS-6b: If you selected option “c” or “d” in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question PBS-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

PBS-7: If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Eckwertebeschluss der Bundesregierung zum Regierungsentwurf des Bundeshaushalts 2017 und zum Finanzplan 2016 bis 2020

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

PBS-8: Is there a “citizens version” of the PBS?

a. Yes

b. No

Answer: b.

Sources: Not produced. Bundeshaushalt-info.de (<http://bundshaushalt-info.de>) only shows the current executed budget. This was confirmed in a talk with Udo Fenchel, he pointed out that the PBS, and the Budget under discussion at the parliament were not shown at bundshaushalt-info because the parliament has the prerogative, and they can only publish the approved numbers on bundshaushalt-info. I have uploaded a screenshot of the latest executed budget: 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

EBP-1a: What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: 2017

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

EBP-1b: When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 12 August 2016

Sources: Submitted to parliament on 12 August 2016 Drucksache 18 / 9201 <http://dip21.bundestag.de/dip21/btd/18/092/1809201.pdf> (<http://dip21.bundestag.de/dip21/btd/18/092/1809201.pdf>) Debate in Bundestag 6 September 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

EBP-2: When is the EBP made available to the public?

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (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
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

Answer: a. (100)

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

EBP-3a: If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer: 12 August 2016

Sources: Submitted to parliament on 12 August 2016 Drucksache 18 / 9201 <http://dip21.bundestag.de/dip21/btd/18/092/1809201.pdf> (<http://dip21.bundestag.de/dip21/btd/18/092/1809201.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

EBP-3b: In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question "n/a."

Answer: The date of publication is written on the EBP. The document has been made available on the same day as per the website's publication date.

Sources: n/a

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

EBP-4: If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer: <http://dipbt.bundestag.de/dip21/btd/18/092/1809201.pdf> (<http://dipbt.bundestag.de/dip21/btd/18/092/1809201.pdf>)

Sources: n/a

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

EBP-5: If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: But on the website bundshaushalt-info.de (<http://bundshaushalt-info.de>) all data become available once the budget is accepted (end of year)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

EBP-6a: If the EBP is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

EBP-6b: If you selected option “c” or “d” in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EBP-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

EBP-7: If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question "n/a." If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

Answer: 1. Gesetzentwurf der Bundesregierung. Entwurf eines Gesetzes über die Feststellung des Bundeshaushaltsplans für das Haushaltsjahr 2017 (Haushaltsgesetz 2017), Drucksache 18/9200. 2. Finanzplan des Bundes 2016 bis 2020. 3. Finanzbericht 2017 4. Summary of the Budget proposal 5. Press page

Sources: 1. <http://www.bundesfinanzministerium.de/Content/DE/Standardart...>

(http://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Oeffentliche_Finzen/Wirtschafts_und_Finanzdaten/Finanzberichte/Finanzbericht_2017-anl.pdf?__blob=publicationFile&v=2) 2. <http://dip21.bundestag.de/dip21/btd/18/092/1809200.pdf>

(<http://dip21.bundestag.de/dip21/btd/18/092/1809200.pdf>) 3. <http://www.bundesfinanzministerium.de/Content/DE/Standardart...>

(http://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Oeffentliche_Finzen/Wirtschafts_und_Finanzdaten/Finanzberichte/Finanzbericht_2017-anl.pdf?jsessionid=9673E3C4FD2A0813F3002B0225FC4C0A?__blob=publicationFile&v=2) 4.

<http://www.bundesfinanzministerium.de/Content/DE/Pressemitte...>

(http://www.bundesfinanzministerium.de/Content/DE/Pressemitteilungen/Finanzpolitik/2016/07/2016-07-06-PM-Kabinetttvorlage-Kurzfassung.pdf?__blob=publicationFile&v=3) 5. <http://www.bundesfinanzministerium.de/Content/DE/Pressemitte...>

(<http://www.bundesfinanzministerium.de/Content/DE/Pressemitteilungen/Finanzpolitik/2016/07/2016-07-06-PM.html>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

EBP-8: Is there a "citizens version" of the EBP?

a. Yes

b. No

Answer: a.

Sources: www.bundeshaushalt-info.de (<http://www.bundeshaushalt-info.de>) provides only the Executed Budget, for the current and previous fiscal years. However, on the website of the ministry of Finance a number of pages give additional public facing summaries and explanations of the budget proposal. - A gallery of infographics: <http://www.bundesfinanzministerium.de/Content/DE/Bilderstrec...>

(<http://www.bundesfinanzministerium.de/Content/DE/Bilderstrecken/Mediathek/Infografiken/bundeshaushalt-2017-2020-regierungsentwurf.html;jsessionid=5B75C80BBD4098FE26454054A0BD88B9?notFirst=true&docId=94476#photogallery>) - The Summary:

<http://www.bundesfinanzministerium.de/Content/DE/Pressemitte...>

(http://www.bundesfinanzministerium.de/Content/DE/Pressemitteilungen/Finanzpolitik/2016/07/2016-07-06-PM-Kabinetttvorlage-Kurzfassung.pdf?__blob=publicationFile&v=3) - A presentation: <http://www.bundesfinanzministerium.de/Content/DE/Downloads/A...>

(http://www.bundesfinanzministerium.de/Content/DE/Downloads/Abt_2/2016-07-06-PM-zahlen-und-fakten.pdf?__blob=publicationFile&v=3) And

the website to finance politics: <http://www.bundesfinanzministerium.de/Web/DE/Themen/Oeffentl...>

(http://www.bundesfinanzministerium.de/Web/DE/Themen/Oeffentliche_Finzen/Stabilitaetspolitik/stabilitaetspolitik.html)

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: I would have scored 'b. (no)' as I would not rate the provided documents as 'citizens version of EBPT' according to the above-given definition

Government Reviewer

Opinion: Not Qualified

Researcher response: The answer A is given and several sources are cited that summarise or visualise the budget proposal. The "Gesamtwirtschaftliche Ausgangslage und finanzpolitische Konzeption" is indeed mainly the summary targeted at MPs, and not entirely suitable as a citizen budget. However the presentation and gallery of infographics do explain the budget to the "citizens" and do fulfill the criteria.

EB-1a: What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: 2017

Sources: Bundeshaushalt 2017

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

EB-1b: When was the EB approved (enacted) by the legislature? Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 20 December 2016

Sources: EB adopted on the 20.12.2017, see page 10 of the law: https://www.bundeshaushalt-info.de/fileadmin/de.bundeshaushalt-info.de/content_de/dokumente/2017/soll/Gesamt_Haushalt_2017_mit_HG.pdf

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

EB-2: When is the EB made available to the public?

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

Answer: a. (100)

Sources: The law to the budget was approved on the 20th of December and published in the Official Government Gazette on the 23th of December: https://www.bgbl.de/xaver/bgbl/start.xav?startbk=Bundesanzeiger_BGBI&start=//%5B@attr_id=%27bgbl116s3016.pdf%27%5D#__bgbl__%2F%2F%5B%40attr_id%3D%27bgbl116s3016.pdf%27%5D

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

EB-3a: If the EB is published, what is the date of publication of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” Note that the date of publication is not necessarily the same date that is printed on the document.

Answer: 23 December 2016

Sources: The law to the budget was approved on the 20th of December and published in the Official Government Gazette on the 23th of December: https://www.bgbl.de/xaver/bgbl/start.xav?startbk=Bundesanzeiger_BGBI&start=//%5B@attr_id=%27bgbl116s3016.pdf%27%5D#__bgbl__%2F%2F%5B%40attr_id%3D%27bgbl116s3016.pdf%27%5D

Peer Reviewer

Opinion: Agree

Government Reviewer**Opinion:** Not Qualified

EB-3b: In the box below, please explain how you determined the date of publication of the EB. If the document is not published at all, researchers should mark this question “n/a.”

Answer: according to article on MoF website and date of Bundesanzeiger publication: <http://www.bgbl.de/xaver/bgbl/start.xav?startbk=Bundesanzeig...> (http://www.bgbl.de/xaver/bgbl/start.xav?startbk=Bundesanzeiger_BGBL#__bgbl_%2F%2F*%5B%40attr_id%3D%27I_2015_54_inhaltsverz%27%5D__1475185740305)

Sources: n/a

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

EB-4: If the EB is published, what is the URL or weblink of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: https://www.bundshaushalt-info.de/fileadmin/de.bundshaushalt-info.de/fileadmin/de.bundshaushalt/content_de/dokumente/2017/soll/Gesamt_Haushalt_2017_mit_HG.pdf (https://www.bundshaushalt-info.de/fileadmin/de.bundshaushalt/content_de/dokumente/2017/soll/Gesamt_Haushalt_2017_mit_HG.pdf) The law was published just before the start of the budget year on the 23 December 2016, and published on the citizen facing budget website bundshaushalt-info in the first week of January.

Sources: The law was published just before the start of the budget year on the 23 December 2016, and published on the citizen facing budget website bundshaushalt-info in the first week of January.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

EB-5: If the EB is published, are the numerical data contained in the EB available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: a.

Sources: <http://www.bundshaushalt-info.de/download.html> (<http://www.bundshaushalt-info.de/download.html>)

Comments: Researcher: Yes, the enacted budget is available as XLSX, CSV and XML.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

EB-6a: If the EB is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all

e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

EB-6b: If you selected option “c” or “d” in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EB-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

EB-7: If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Gesetzüber die Feststellung des Bundeshaushaltsplans für das Haushaltsjahr 2017(Haushaltsgesetz 2017)

Sources: n/a

Comments: Researcher: English translation: English: Law over the statement of the federal budget plan for the budget year 2017 (budget law 2017)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

EB-8: Is there a “citizens version” of the EB?

a. Yes

b. No

Answer: a.

Sources: Bundeshaushalt-info.de (<http://bundeshaushalt-info.de>)

Comments: Researcher: There may have been more information available on the MoF website but if so, it is not (easily) accessible anymore, as it is replaced with the 2017 data.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

CB-1: What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.” If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer: 2017

Sources: www.bundeshaushalt-info.de (<http://www.bundeshaushalt-info.de>) The numbers for 2017, planned, for 2016 up to now and planned, and 2015 executed are presented.

Comments: Researcher: No attachment, because the citizen budget is presented on the website [bundeshaushalt-info.de](http://www.bundeshaushalt-info.de) (<http://www.bundeshaushalt-info.de>) as a whole. The documents that can be downloaded are the original full budget documents, which are not written up in such a way that the public can understand.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

CB-2a: For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

a. Produced but made available online to the public too late (published after the acceptable time frame)

b. Produced but made available only in hard copy or soft copy (not available online)

c. Produced for internal purposes/use only

d. Not produced at all

e. Not applicable (the document is publicly available)

Answer: e.

Sources: The website [bundeshaushalt-info.de](http://www.bundeshaushalt-info.de) (<http://www.bundeshaushalt-info.de>) says the following with regards to publication: "In dieser Anwendung können nun auch die Ist-Einnahmen und -Ausgaben aufgerufen und den Soll-Ansätzen des Haushaltsplans gegenübergestellt werden. Die Istwerte entstammen der Haushaltsrechnung des Bundes, die jährlich Anfang Juli für das vorangegangene Haushaltsjahr im Internet veröffentlicht wird. Bei einem Soll-Ist-Vergleich ist zu beachten, dass durch Ausgabereise und Vorgriffe sowie durch Regelungen des Haushaltsgesetzes oder Haushaltsvermerke (z. B. Deckungs- und Verstärkungsmöglichkeiten, Sperren, über-/außerplanmäßige Ausgaben) das Ist erheblich vom Soll abweichen und dieses teilweise auch überschreiten kann. Im Fall von außerplanmäßigen Ausgaben führt das z. B. sogar dazu, dass die Haushaltsrechnung Titel mit einem Ist ausweist, die im Haushaltsplan noch gar nicht vorgesehen waren." Hence, it seems that the executive budget is published on [Bundeshaushalt-info](http://www.bundeshaushalt-info.de) just after the start of the fiscal year, and that the executed budget (from the previous fiscal year) is updated when made available to the public after the end of year report is published in the Spring of the following year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

CB-2b: If you selected option "c" or "d" in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question CB-2a, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

CB-3a: If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

Answer: The website bundeshaushalt-info gives no indication of time. However, for the budget 2017, it was uploaded shortly after its adoption on the 23th of December and was available already in January 2017.

Sources: www.bundeshaushalt-info.de (<http://www.bundeshaushalt-info.de>)

Comments: Researcher: OBI comment: As per 16 January 2017, the website considered CB already has included the EB 2017. So, at minimum, this has been made public on 16 January 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

CB-3b: In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question “n/a.”

Answer: The website bundeshaushalt-info.de (<http://bundeshaushalt-info.de>) gives no indication of publication time. Also the documents and data that can be downloaded are not given a date.

Sources: bundeshaushalt-info

Comments: Researcher: OBI comment: As per 16 January 2017, the website considered CB already has included the EB 2017. So, at minimum, this has been made public on 16 January 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

CB-4: If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

Answer: <https://www.bundeshaushalt-info.de/#> (<https://www.bundeshaushalt-info.de/#>)

Sources: <https://www.bundeshaushalt-info.de/#> (<https://www.bundeshaushalt-info.de/#>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

CB-5: If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question “n/a.” If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

Answer: The name of the website is: bundeshaushalt-info.de (<http://bundeshaushalt-info.de>)

Sources: www.bundeshaushalt-info.de (<http://www.bundeshaushalt-info.de>)

Peer Reviewer

Opinion: Agree with Comments

Comments: The is no such name as a 'citizen budget' in German

Government Reviewer

Opinion: Not Qualified

CB-6: If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

Answer: Enacted Budget (EB) and Year End Report (YER). They are published together in visualisations that provides the citizens insight in Budgeted and Executed amounts over the years.

Sources: <https://www.bundeshaushalt-info.de/#> (<https://www.bundeshaushalt-info.de/#>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IYRs-1: What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: 2016

Sources: <http://www.bundesfinanzministerium.de/Web/DE/Service/Publika...>
(<http://www.bundesfinanzministerium.de/Web/DE/Service/Publikationen/Monatsbericht/monatsbericht.html>)

Comments: Researcher: Also available until September 2016 (incl. assessment of first months of 2016). The quality of IYRs has not changed over the last years.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IYRs-2: When are the IYRs made available to the public?

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

Answer: a. (100)

Sources: <http://www.bundesfinanzministerium.de/Web/DE/Service/Publika...>
(<http://www.bundesfinanzministerium.de/Web/DE/Service/Publikationen/Monatsbericht/monatsbericht.html>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IYRs-3a: If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.”

Answer: The monthly reports are always published towards the end of the month, around the 3th week. There is no date indicated on reports themselves.

Sources: <http://www.bundesfinanzministerium.de/Web/DE/Service/Publika...>
(<http://www.bundesfinanzministerium.de/Web/DE/Service/Publikationen/Monatsbericht/monatsbericht.html>)
Comments: Researcher: January: <http://www.bundesfinanzministerium.de/Content/DE/Monatsberic...>
(<http://www.bundesfinanzministerium.de/Content/DE/Monatsberichte/2016/01/monatsbericht-01-2016.html>) (Published 29.01.2016) February:
<http://www.bundesfinanzministerium.de/Content/DE/Monatsberic...>
(<http://www.bundesfinanzministerium.de/Content/DE/Monatsberichte/2016/02/monatsbericht-02-2016.html>) (Published 19.02.2016) March:
<http://www.bundesfinanzministerium.de/Content/DE/Monatsberic...>
(<http://www.bundesfinanzministerium.de/Content/DE/Monatsberichte/2016/03/monatsbericht-03-2016.html>) (published 21.03.2016) April:
<http://www.bundesfinanzministerium.de/Content/DE/Monatsberic...>
(<http://www.bundesfinanzministerium.de/Content/DE/Monatsberichte/2016/04/monatsbericht-04-2016.html>) (21.04.2016) May:
<http://www.bundesfinanzministerium.de/Content/DE/Monatsberic...>
(<http://www.bundesfinanzministerium.de/Content/DE/Monatsberichte/2016/05/monatsbericht-05-2016.html>) (20.05.2016) June:
<http://www.bundesfinanzministerium.de/Content/DE/Monatsberic...>
(<http://www.bundesfinanzministerium.de/Content/DE/Monatsberichte/2016/06/monatsbericht-06-2016.html>;jsessionid=602F70EAF0556C0096DB77A8D0B41735) (20.06.2016) July:
<http://www.bundesfinanzministerium.de/Content/DE/Monatsberic...>
(<http://www.bundesfinanzministerium.de/Content/DE/Monatsberichte/2016/07/monatsbericht-07-2016.html>) (21.07.2016) August:
<http://www.bundesfinanzministerium.de/Content/DE/Monatsberic...>
(<http://www.bundesfinanzministerium.de/Content/DE/Monatsberichte/2016/08/monatsbericht-08-2016.html>) (19.08.2016) September:
<http://www.bundesfinanzministerium.de/Content/DE/Monatsberic...>
(<http://www.bundesfinanzministerium.de/Content/DE/Monatsberichte/2016/09/monatsbericht-09-2016.html>) (22.09.2016) October:
<http://www.bundesfinanzministerium.de/Content/DE/Monatsberic...>
(<http://www.bundesfinanzministerium.de/Content/DE/Monatsberichte/2016/10/monatsbericht-10-2016.html>) (21.10.2016)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IYRs-3b: In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question “n/a.”

Answer: The reports themselves do not have dates, but the list of publications quoted here does have the precise publication dates, for September it is 22 September 2016 As the monthly reports are published in the month itself - September reports being published in the third week of September - the data and topics discussed are the most recently available data. Hence the developments in the budget in the states portrays data from July. The development of the debt and interest are up to 31st of August. But the latest report on the ECOFIN council is also included, although it took place on the 8th and 9th of September.

Sources: <http://www.bundesfinanzministerium.de/Web/DE/Service/Publika...>
(<http://www.bundesfinanzministerium.de/Web/DE/Service/Publikationen/Monatsbericht/monatsbericht.html>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IYRs-4: If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

Answer: <http://www.bundesfinanzministerium.de/Web/DE/Service/Publika...>
(<http://www.bundesfinanzministerium.de/Web/DE/Service/Publikationen/Monatsbericht/monatsbericht.html>)

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IYRs-5: If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: n/a

Comments: Researcher: All reports are PDFs

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IYRs-6a: If the IYRs are not publicly available, are they still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IYRs-6b: If you selected option “c” or “d” in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question IYRs-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IYRs-7: If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question “n/a.” Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer: Monatsbericht des BMF. September 2016

Sources: <http://www.bundesfinanzministerium.de/Content/DE/Monatsberic...>
(http://www.bundesfinanzministerium.de/Content/DE/Monatsberichte/2016/09/Downloads/monatsbericht-2016-09-deutsch.pdf?__blob=publicationFile&v=5)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**IYRs-8:** Is there a “citizens version” of the IYRs?**a.** Yes**b.** No**Answer:** b.**Sources:** n/a**Comments:** Researcher: On bundeshaushalt.info (<http://bundeshaushalt.info>) there are no updates throughout the year. Thus certainly for IYR there is no citizen equivalent, outside of the very readable monthly reports: <http://www.bundesfinanzministerium.de/Web/DE/Service/Publika...> (<http://www.bundesfinanzministerium.de/Web/DE/Service/Publikationen/Monatsbericht/monatsbericht.html>)**Peer Reviewer****Opinion:** Agree with Comments**Comments:** Monatsberichte can be judged as 'citizen report'.**Government Reviewer****Opinion:** Not Qualified**Researcher response:** The Monthly Reports are indeed very accessible and readable updates on the state of the finances through the year. In terms of following the expenses of the government through the year, they only provide a small factual summary and the narrative is often focused on exploring one issue or theme not so much updating the general public about the current state of the budget. That is why we did not consider it as a citizen budget.**MYR-1:** What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”**Answer:** We have look at the fiscal year 2016, but did not find a document that we could identify as MYR.**Sources:** The following page on the Ministry of Finance Website provide an overview of all the numbers for the first half of 2016:<http://www.bundesfinanzministerium.de/Content/DE/Monatsberic...><http://www.bundesfinanzministerium.de/Content/DE/Monatsberichte/2016/07/Inhalte/Kapitel-4-Wirtschafts-und-Finanzlage/4-3-entwicklung-des-bundeshaushalts.html>) This is also published in the Juli Financial Report, page 48 onwards. However, we did not consider this to suffice as a MYR because. a) it does not contain updated macro-economic forecasts b) it does not contain updated budget estimates c) it is part of the in year reports This is a far reaching conclusion, but we double checked this with Lars Doering - Member of Parliament for the Greens in Germany.**Peer Reviewer****Opinion:** Disagree**Suggested answer:** FY2016**Comments:** The above-mentioned report <http://www.bundesfinanzministerium.de/Content/DE/Monatsberic...><http://www.bundesfinanzministerium.de/Content/DE/Monatsberichte/2016/07/Inhalte/Kapitel-4-Wirtschafts-und-Finanzlage/4-3-entwicklung-des-bundeshaushalts.html>) can be qualified as MYR**Government Reviewer****Opinion:** Not Qualified**Researcher response:** There has been extensive debate as to whether the July In-Year-Report can be considered as the MYR. According to the methodology of the IBP it was excluded because it MUST include updated macro-economic forecasts, updated budget estimates and cannot be part of the In-Year-Report. However, I also recognize that this is not part of the German budgetary policy and practices.**MYR-2:** When is the MYR made available to the public?**a.** (100) Six weeks or less after the midpoint**b.** (67) Nine weeks or less, but more than six weeks, after the midpoint**c.** (33) More than nine weeks, but less than three months, after the midpoint**d.** (0) The MYR is not released to the public, or is released more than three months after the midpoint**Answer:** d.**Sources:** <http://www.bundesfinanzministerium.de/Content/DE/Monatsberic...><http://www.bundesfinanzministerium.de/Content/DE/Monatsberichte/2016/07/Inhalte/Kapitel-4-Wirtschafts-und-Finanzlage/4-3-entwicklung->

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: As I would qualify the mentioned report as MYR, the answer must be different

Government Reviewer

Opinion: Not Qualified

MYR-3a: If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: We have look at the fiscal year 2016, but did not find a document that we could identify as MYR.

Sources: <http://www.bundesfinanzministerium.de/Content/DE/Monatsberic...>

(<http://www.bundesfinanzministerium.de/Content/DE/Monatsberichte/2016/07/Inhalte/Kapitel-4-Wirtschafts-und-Finanzlage/4-3-entwicklung-des-bundeshaushalts.html>) This webpage presents all the numbers, they can also be found in the July version of the monthly report. Other information as requested for the mid year review can be found in the Finanzbericht 2017.

Peer Reviewer

Opinion: Agree with Comments

Comments: Above mentioned report qualify as MYR

Government Reviewer

Opinion: Not Qualified

MYR-3b: In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question "n/a."

Answer: n/a

Sources: The following page on the Ministry of Finance Website provide an overview of all the numbers for the first half of 2016:

<http://www.bundesfinanzministerium.de/Content/DE/Monatsberic...>

(<http://www.bundesfinanzministerium.de/Content/DE/Monatsberichte/2016/07/Inhalte/Kapitel-4-Wirtschafts-und-Finanzlage/4-3-entwicklung-des-bundeshaushalts.html>) This is also published in the Juli Financial Report, page 48 onwards. However, we did not consider this to suffice as a MYR because. a) it does not contain updated macro-economic forecasts b) it does not contain updated budget estimates c) it is part of the in year reports This is a far reaching conclusion, but we double checked this with Lars Doering - Member of Parliament for the Greens in Germany.

Comments: Researcher: It is part of the July Monthly report, that is published at the end of July, page 44-46 give the updated numbers for the year so far: <http://www.bundesfinanzministerium.de/Content/DE/Monatsberic...>

(<http://www.bundesfinanzministerium.de/Content/DE/Monatsberichte/2016/07/Inhalte/Kapitel-4-Wirtschafts-und-Finanzlage/4-3-entwicklung-des-bundeshaushalts.html>) Further analysis of trends etc. can be found here in the Financial Report 2017.

Peer Reviewer

Opinion: Disagree

Suggested answer: Comments are fine, but judgement is not followed

Comments: Above-mentioned report qualified as MYR

Government Reviewer

Opinion: Not Qualified

MYR-4: If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: n/a

Sources: The following page on the Ministry of Finance Website provide an overview of all the numbers for the first half of 2016:

<http://www.bundesfinanzministerium.de/Content/DE/Monatsberic...>

(<http://www.bundesfinanzministerium.de/Content/DE/Monatsberichte/2016/07/Inhalte/Kapitel-4-Wirtschafts-und-Finanzlage/4-3-entwicklung-des-bundeshaushalts.html>) This is also published in the Juli Financial Report, page 48 onwards. However, we did not consider this to suffice as a MYR

because. a) it does not contain updated macro-economic forecasts b) it does not contain updated budget estimates c) it is part of the in year reports
This is a far reaching conclusion, but we double checked this with Lars Doering - Member of Parliament for the Greens in Germany.

Peer Reviewer

Opinion: Disagree

Suggested answer: <http://www.bundesfinanzministerium.de/Content/DE/Monatsberic...>

(<http://www.bundesfinanzministerium.de/Content/DE/Monatsberichte/2016/07/Inhalte/Kapitel-4-Wirtschafts-und-Finanzlage/4-3-entwicklung-des-bundeshaushalts.html>)

Comments: above-mentioned report qualified as MYR

Government Reviewer

Opinion: Not Qualified

MYR-5: If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: The following page on the Ministry of Finance Website provide an overview of all the numbers for the first half of 2016:

<http://www.bundesfinanzministerium.de/Content/DE/Monatsberic...>

(<http://www.bundesfinanzministerium.de/Content/DE/Monatsberichte/2016/07/Inhalte/Kapitel-4-Wirtschafts-und-Finanzlage/4-3-entwicklung-des-bundeshaushalts.html>) This is also published in the Juli Financial Report, page 48 onwards. However, we did not consider this to suffice as a MYR because. a) it does not contain updated macro-economic forecasts b) it does not contain updated budget estimates c) it is part of the in year reports
This is a far reaching conclusion, but we double checked this with Lars Doering - Member of Parliament for the Greens in Germany.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Above-mentioned report qualified as MYR

Government Reviewer

Opinion: Not Qualified

MYR-6a: If the MYR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: d.

Sources: The following page on the Ministry of Finance Website provide an overview of all the numbers for the first half of 2016:

<http://www.bundesfinanzministerium.de/Content/DE/Monatsberic...>

(<http://www.bundesfinanzministerium.de/Content/DE/Monatsberichte/2016/07/Inhalte/Kapitel-4-Wirtschafts-und-Finanzlage/4-3-entwicklung-des-bundeshaushalts.html>) This is also published in the Juli Financial Report, page 48 onwards. However, we did not consider this to suffice as a MYR because. a) it does not contain updated macro-economic forecasts for the remaining fiscal year b) it does not contain updated budget estimates c) it is part of the in year reports
This is a far reaching conclusion, but we double checked this with Lars Doering - Member of Parliament for the Greens in Germany.

Peer Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: above-mentioned report qualified as MYR

Government Reviewer

Opinion: Not Qualified

MYR-6b: If you selected option “c” or “d” in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question MYR-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: The following page on the Ministry of Finance Website provide an overview of all the numbers for the first half of 2016:

<http://www.bundesfinanzministerium.de/Content/DE/Monatsberic...>

(<http://www.bundesfinanzministerium.de/Content/DE/Monatsberichte/2016/07/Inhalte/Kapitel-4-Wirtschafts-und-Finanzlage/4-3-entwicklung-des-bundeshaushalts.html>) This is also published in the Juli Financial Report, page 48 onwards. However, we did not consider this to suffice as a MYR because. a) it does not contain updated macro-economic forecasts b) it does not contain updated budget estimates c) it is part of the in year reports This is a far reaching conclusion, but we double checked this with Lars Doering - Member of Parliament for the Greens in Germany.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

MYR-7: If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question "n/a."

Answer: n/a

Sources: The following page on the Ministry of Finance Website provide an overview of all the numbers for the first half of 2016:

<http://www.bundesfinanzministerium.de/Content/DE/Monatsberic...>

(<http://www.bundesfinanzministerium.de/Content/DE/Monatsberichte/2016/07/Inhalte/Kapitel-4-Wirtschafts-und-Finanzlage/4-3-entwicklung-des-bundeshaushalts.html>) This is also published in the Juli Financial Report, page 48 onwards. However, we did not consider this to suffice as a MYR because. a) it does not contain updated macro-economic forecasts b) it does not contain updated budget estimates c) it is part of the in year reports This is a far reaching conclusion, but we double checked this with Lars Doering - Member of Parliament for the Greens in Germany.

Comments: Researcher: see previous comments

Peer Reviewer

Opinion: Disagree

Suggested answer: Entwicklung des Bundeshaushalts im 1. Halbjahr 2016

Comments: above-mentioned report qualified as MYR

Government Reviewer

Opinion: Not Qualified

MYR-8: Is there a "citizens version" of the MYR?

a. Yes

b. No

Answer: b.

Sources: n/a

Comments: Researcher: The citizen-facing website bundeshaushalt-info does provide updated data, when the budget is changed, but no further documentation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

YER-1: What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: 2015

Sources: n/a

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**YER-2:** When is the YER made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) Nine months or less, but more than six months, after the end of the budget year
- c. (33) More than nine months, but within 12 months, after the end of the budget year
- d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

Answer: a. (100)**Sources:** n/a**Comments:** Researcher: Mid June**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

YER-3a: If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 2016/6/14**Sources:** n/a**Comments:** Researcher: Vermögensrechnung and Haushaltsrechnung are both published on 14 June 2016**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

YER-3b: In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question "n/a."

Answer: The date on the documents on the website of the Finance Ministry**Sources:** <http://www.bundesfinanzministerium.de/Content/DE/Standardart...>
(http://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Oeffentliche_Finzen/Bundeshaushalt/Haushalts_und_Vermögensrechnungen_dund-vermoegensrechnung-des-bundes.html)**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

YER-4: If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: <http://www.bundesfinanzministerium.de/Content/DE/Standardart...>
(http://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Oeffentliche_Finzen/Bundeshaushalt/Haushalts_und_Vermögensrechnungen_d_und-vermoegensrechnung-des-bundes.html)

Sources: <http://www.bundesfinanzministerium.de/Content/DE/Standardart...>
(http://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Oeffentliche_Finzen/Bundeshaushalt/Haushalts_und_Vermögensrechnungen_d_und-vermoegensrechnung-des-bundes.html)

Comments: Researcher: The YER consists of 3 documents: 2 files on the budget report (Haushaltsrechnung 2015, Band 1 and 2) and one document with the overview of state assets (Vermögensrechnung 2015)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

YER-5: If the YER is published, are the numerical data contained in the YER available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

YER-6a: If the YER is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

YER-6b: If you selected option "c" or "d" in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

YER-7: If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Haushaltsrechnung 2015 and Vermögensrechnung 2015

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

YER-8: Is there a “citizens version” of the YER?

a. Yes

b. No

Answer: a.

Sources: bundeshaushalt-info.de (<http://bundeshaushalt-info.de>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

AR-1: What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: 2015

Sources: The audit report is published in three separate PDFs, and published together with a summary and the speech of the director. <https://www.bundesrechnungshof.de/de/veroeffentlichungen/bem...> (<https://www.bundesrechnungshof.de/de/veroeffentlichungen/bemerkungen-jahresberichte/jahresberichte/2016>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

AR-2: When is the AR made available to the public?

a. (100) Six months or less after the end of the budget year

b. (67) 12 months or less, but more than six months, after the end of the budget year

c. (33) More than 12 months, but within 18 months, after the end of the budget year

d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

Answer: b. (67)

Sources: published on 15 November 2016 <https://www.bundesrechnungshof.de/de/veroeffentlichungen/bem...> (<https://www.bundesrechnungshof.de/de/veroeffentlichungen/bemerkungen-jahresberichte/jahresberichte/2016>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

AR-3a: If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 15 November 2016

Sources: <https://www.bundesrechnungshof.de/de/veroeffentlichungen/bem...>
(<https://www.bundesrechnungshof.de/de/veroeffentlichungen/bemerkungen-jahresberichte/jahresberichte/2016>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

AR-3b: In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question "n/a."

Answer: date of publication on SAI website

Sources: <https://www.bundesrechnungshof.de/de/veroeffentlichungen/bem...>
(<https://www.bundesrechnungshof.de/de/veroeffentlichungen/bemerkungen-jahresberichte/jahresberichte/2016>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

AR-4: If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: <http://www.bunhttps://www.bundesrechnungshof.de/de/veroeffen...>
(<http://www.bunhttps://www.bundesrechnungshof.de/de/veroeffentlichungen/bemerkungen-jahresberichte/jahresberichte/2016>)

Sources: The Remarks to the budget are in three parts: <https://www.bundesrechnungshof.de/de/veroeffentlichungen/bem...>
(<https://www.bundesrechnungshof.de/de/veroeffentlichungen/bemerkungen-jahresberichte/jahresberichte/2016/inhalt/2016-bemerkungen-band-i-teilband-1>) <https://www.bundesrechnungshof.de/de/veroeffentlichungen/bem...>
(<https://www.bundesrechnungshof.de/de/veroeffentlichungen/bemerkungen-jahresberichte/jahresberichte/2016/inhalt/2016-bemerkungen-band-i-teilband-2>) <https://www.bundesrechnungshof.de/de/veroeffentlichungen/bem...>
(<https://www.bundesrechnungshof.de/de/veroeffentlichungen/bemerkungen-jahresberichte/jahresberichte/2016/inhalt/2016-bemerkungen-band-i-teilband-3>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

AR-5: If the AR is published, are the numerical data contained in the AR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format

- c. No
- d. Not applicable

Answer: c.

Sources: It is published in PDFs

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

AR-6a: If the AR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

AR-6b: If you selected option “c” or “d” in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question AR-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

AR-7: If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Bemerkungen2016 | Band I zur Haushalts- und Wirtschaftsführungdes Bundes

Sources: <https://www.bundesrechnungshof.de/de/veroeffentlichungen/bem...>
(<https://www.bundesrechnungshof.de/de/veroeffentlichungen/bemerkungen-jahresberichte/jahresberichte/2016>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

AR-8: Is there a “citizens version” of the AR?

- a. Yes
- b. No

Answer: b.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

GQ-1a: Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

- a. Yes
- b. No

Answer: a.

Sources: High Court of Auditors: <https://www.bundesrechnungshof.de/> (<https://www.bundesrechnungshof.de/>) Ministry of Finance - federal level: <http://www.bundesfinanzministerium.de/> (<http://www.bundesfinanzministerium.de/>) Citizen Budget Website: <https://www.bundeshaushalt-info.de/#> (<https://www.bundeshaushalt-info.de/#>) Parliament: <https://www.bundestag.de/dokumente/textarchiv/2016/kw36-vors...> (<https://www.bundestag.de/dokumente/textarchiv/2016/kw36-vorschau-haushalt/437784>) Parliament: http://dipbt.bundestag.de/dip21.web/search/find_without_sear... (http://dipbt.bundestag.de/dip21.web/search/find_without_search_list.do?selId=76089&method=select&offset=0&anzahl=100&sort=3&direction=desc)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

GQ-1b: On these websites/portals, can revenue and expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

- a. Yes
- b. No

Answer: a.

Sources: Bundeshaushalt-info.de (<http://bundshaushalt-info.de>) contains the most comprehensive public facing data: <https://www.bundeshaushalt-info.de/download.html> (<https://www.bundeshaushalt-info.de/download.html>) The Monatsberichten provide analysis and insights in the current financial status: <http://www.bundesfinanzministerium.de/Web/DE/Service/Publika...> (<http://www.bundesfinanzministerium.de/Web/DE/Service/Publikationen/Monatsbericht/monatsbericht.html>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

GQ-1c: On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

- a. Yes
- b. No

Answer: a.

Sources: <https://www.bundeshaushalt-info.de/download.html> (<https://www.bundeshaushalt-info.de/download.html>)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

GQ-1d: On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

a. Yes**b.** No**Answer:** a.

Sources: <https://www.bundeshaushalt-info.de/#> (<https://www.bundeshaushalt-info.de/#>) has an extensive visualization package with revenue and expenditure. Also the website for the 2017 budget contains a number of infographics: <http://www.bundesfinanzministerium.de/Content/DE/Bilderstrec...> (<http://www.bundesfinanzministerium.de/Content/DE/Bilderstrecken/Mediathek/Infografiken/bundeshaushalt-2017-2020-regierungsentwurf.html>)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

GQ-2: Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

a. Yes**b.** No**Answer:** a.

Sources: Grundgesetz (constitution), in particular section X on Finance: https://www.gesetze-im-internet.de/englisch_gg/englisch_gg.h... (https://www.gesetze-im-internet.de/englisch_gg/englisch_gg.html#p0577) Gesetz zur Ausführung von Artikel 115 des Grundgesetzes, in particular article 6 on exceptional circumstances stating that in these cases credit limits can be extended: https://www.gesetze-im-internet.de/g_115/BJNR270400009.html (https://www.gesetze-im-internet.de/g_115/BJNR270400009.html) Gesetz über die Grundsätze des Haushaltsrechts des Bundes und der Länder, in particular article 30 on public procurement, article 52 on duty to inform other public bodies: <https://www.gesetze-im-internet.de/hgrg/BJNR012730969.html> (<https://www.gesetze-im-internet.de/hgrg/BJNR012730969.html>) Bundeshaushaltsordnung, article 55 on public procurement; article 96 (3) states that access to information doesn't apply to the Court of Auditors: <https://www.gesetze-im-internet.de/bho/BJNR012840969.html> (<https://www.gesetze-im-internet.de/bho/BJNR012840969.html>) Gesetz zur Förderung der Stabilität und des Wachstums der Wirtschaft, article 3 on participation of trade unions and companies: <https://www.gesetze-im-internet.de/stabg/BJNR005820967.html> (<https://www.gesetze-im-internet.de/stabg/BJNR005820967.html>) Haushaltstechnische Richtlinien des Bundes, regulation on budget plans: <http://www.verwaltungsvorschriften-im-internet.de/bsvwvbund...> (http://www.verwaltungsvorschriften-im-internet.de/bsvwvbund_15122008_IIA1.htm) Gesetz über den Bundesrechnungshof, establishment of Federal Court of Auditors: https://www.gesetze-im-internet.de/brhg_1985/BJNR014450985.h... (https://www.gesetze-im-internet.de/brhg_1985/BJNR014450985.html) Gesetz zur Errichtung eines Stabilitätsrates und zur Vermeidung von Haushaltsnotlagen, article 1 on publishing decisions of the Stability Council: <https://www.gesetze-im-internet.de/stabiratg/BJNR270210009.h...> (<https://www.gesetze-im-internet.de/stabiratg/BJNR270210009.html>) Gesetz zur Regelung des Schuldenwesens des Bundes, article 3 on parliamentary control of Federal debt: <https://www.gesetze-im-internet.de/bschuwg/BJNR146610006.htm...> (<https://www.gesetze-im-internet.de/bschuwg/BJNR146610006.html>)

Comments: Researcher: Article 96 (4) of the Bundeshaushaltsordnung is a new amendment from 2013 in response to a decision by the Federal Court of Administration stating that the Federal Court of Auditors has to respond to Freedom of Information requests. Since then, it doesn't have to do that anymore. The amendment was part of another law and remained unnoticed for six months until journalists were denied access to documents.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

GQ-3: Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

a. Yes

b. No

Answer: a.

Sources: Freedom of Information Act (Informationsfreiheitsgesetz IFG): https://www.gesetze-im-internet.de/englisch_ifg/index.html (https://www.gesetze-im-internet.de/englisch_ifg/index.html) The Act is applicable on all Federal authorities, but not the Court of Auditors. Umweltinformationsgesetz, for environmental information: https://www.gesetze-im-internet.de/uig_2005/ (https://www.gesetze-im-internet.de/uig_2005/) Verbraucherinformationsgesetz, for consumer information: <http://www.gesetze-im-internet.de/vig/> (<http://www.gesetze-im-internet.de/vig/>) On Federal State level, all but four Federal States have their own Freedom of Information Acts (list: <https://fragdenstaat.de/hilfe/ifg/laender/> (<https://fragdenstaat.de/hilfe/ifg/laender/>)). Only Bavaria, Saxonia, Lower Saxonia and Hesse have none. In Berlin, Bremen and Saxony-Anhalt, the Regional Court of Auditors is subject to the Freedom of Information Act. In Baden-Württemberg, Brandenburg, Northrhine-Westphalia and Rhineland-Palatania documents can only be accessed either from its administration or after the respective cases are closed. In Hamburg, Mecklenburg-West Pomerania, Schleswig-Holstein and Thuringia, the Court of Auditors is not subject of the regional Freedom of Information Act.

Comments: Researcher: Some Freedom of Information Laws (Hamburg, Bremen, Rhineland-Palatine) require authorities to proactively publish some of their data, among them budget data. Currently the Federal Ministry of Interior is drafting an Open Data Law, though its outcome is not foreseeable. Different municipalities have introduced participatory budgeting. A list can be found on Wikipedia: <https://de.wikipedia.org/wiki/B%C3%BCrgerhaushalt#Deutschlan...> (<https://de.wikipedia.org/wiki/B%C3%BCrgerhaushalt#Deutschland>) The two laws on participation relate to large scale public projects, see bgl113s attached and the following link, BauGesetz clause 3: https://www.gesetze-im-internet.de/bbaug/_3.html (https://www.gesetze-im-internet.de/bbaug/_3.html) There are no laws for direct-democracy and referenda at the federal level, the current state of the debate can be found here: <https://www.mehr-demokratie.de/volksabstimmung.html> (<https://www.mehr-demokratie.de/volksabstimmung.html>) Also, at the ministerial level there are many initiatives for participation, as can be seen in the answers to questions in section 5.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

1: 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. (100) Yes, administrative units accounting for all expenditures are presented.
- b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by administrative unit.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: In the supporting document to the budget, the public finance system, to be found here: <http://www.bundesfinanzministerium.de/Web/DE/Themen/Oeffentl...> (http://www.bundesfinanzministerium.de/Web/DE/Themen/Oeffentliche_Finzen/Bundeshaushalt/Haushaltsrecht_und_Haushaltssystematik/haushaltsrecht_syst) gives a detailed explanation of the system of the three classifications: administrative (einzelplan, kapital, titel), Functional (Funktionen), and Economic (Gruppen). This system is used to structure the entire budget with the main index following the administrative classification. See here: <https://www.bundeshaushalt-info.de/fileadmin/de.bundeshaushalt...> (https://www.bundeshaushalt-info.de/fileadmin/de.bundeshaushalt/content_de/dokumente/2016/soll/Haushaltsplan-2016.pdf) The system itself is codified in the budget law, article 14: <https://www.bundeshaushalt-info.de/fileadmin/de.bundeshaushalt...> (https://www.bundeshaushalt-info.de/fileadmin/de.bundeshaushalt/content_de/dokumente/2016/soll/Haushaltsplan-2016.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) Yes, expenditures are presented by functional classification.
- b. (0) No, expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: In the supporting document to the budget, the public finance system, to be found here: <http://www.bundesfinanzministerium.de/Web/DE/Themen/Oeffentl...> (http://www.bundesfinanzministerium.de/Web/DE/Themen/Oeffentliche_Finzen/Bundeshaushalt/Haushaltsrecht_und_Haushaltssystematik/haushaltsrecht_syst)

gives a detailed explanation of the system of the three classifications: administrative (einzelplan, kapital, titel), Functional (Funktionen), and Economic (Gruppen). This system is used to structure the entire budget with the main index following the administrative classification. See here: <http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf> (<http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf>) The system itself is codified in the budget law, article 14: <http://www.bundesfinanzministerium.de/Content/EN/Standardart...> (http://www.bundesfinanzministerium.de/Content/EN/Standardartikel/Ministry/Laws/1969-08-19-federal-budget-code.pdf?__blob=publicationFile&v=3)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

3: 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. (100) Yes, the functional classification is compatible with international standards.
- b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Manual on sources and methods for the compilation of COFOG statistics - Classification of the Functions of Government (COFOG) - 2011 edition: <http://ec.europa.eu/eurostat/documents/3859598/5917333/KS-RA...> (<http://ec.europa.eu/eurostat/documents/3859598/5917333/KS-RA-11-013-EN.PDF/2eb9714a-ee4b-49fe-baab-e9af5ca457b1>) Details for Germany, p. 81 - 83 In short: the functional classification is compatible with COFOG level 1, for level 2 additional contextual and statistical information is sometimes necessary. Find the government expenditure classification on the website of the OECD here: https://stats.oecd.org/Index.aspx?DataSetCode=SNA_TABLE11 (https://stats.oecd.org/Index.aspx?DataSetCode=SNA_TABLE11)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) Yes, expenditures are presented by economic classification.
- b. (0) No, expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: In the supporting document to the budget, the public finance system, to be found here: <http://www.bundesfinanzministerium.de/Web/DE/Themen/Oeffentl...> (http://www.bundesfinanzministerium.de/Web/DE/Themen/Oeffentliche_Finzen/Bundeshaushalt/Haushaltsrecht_und_Haushaltssystematik/haushaltsrecht_syst) gives a detailed explanation of the system of the three classifications: administrative (einzelplan, kapital, titel), Functional (Funktionen), and Economic (Gruppen). This system is used to structure the entire budget with the main index following the administrative classification. See here: <http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf> (<http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf>) The system itself is codified in the budget law, article 14: <http://www.bundesfinanzministerium.de/Content/EN/Standardart...> (http://www.bundesfinanzministerium.de/Content/EN/Standardartikel/Ministry/Laws/1969-08-19-federal-budget-code.pdf?__blob=publicationFile&v=3)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

5: 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. (100) Yes, the economic classification is compatible with international standards.
- b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.

c. Not applicable/other (please comment).

Answer: a. (100)

Sources: In this article, the classification is explained in depth: <https://www.bundeshaushalt-info.de/service/anleitung.html> (<https://www.bundeshaushalt-info.de/service/anleitung.html>) IMF's report on the observance of standards states that the German classification is in line with international standards: page 24. <https://www.bookstore.imf.org/books/title/germany-report-on-...> (<https://www.bookstore.imf.org/books/title/germany-report-on-the-observance-of-standards-and-codes-fiscal-transparency-module>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) Yes, programs accounting for all expenditures are presented.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The budget for every ministry, agency or institution is presented in an einzelplan, all part of the budget proposal. Every einzelplan is then divided up in chapters, and in these chapters detailed programs are presented up to function-level. Einzelplanen start at page 120. <http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf> (<http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

7: 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. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: In the detailed plans per ministry, per department, the exact programs do not only contain the budget for 2017, but also the obligations that are derived from a certain program, for the programs entire runtime. The annual financial report, published in August just before the budget debates, also provides estimates for the macro-economic developments and budgetary obligations up to 2020 (page 97 -105).

Comments: Researcher: The attach function malfunctions from time to time, here are the right links:

<http://www.bundesfinanzministerium.de/Content/DE/Standardart...>

(http://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Oeffentliche_Finzenzen/Wirtschafts_und_Finanzdaten/Finanzberichte/Finanzbericht_2017-anl.pdf?__blob=publicationFile&v=2)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

8: 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. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.
- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: In the detailed plans per ministry, per department, the exact programs do not only contain the budget for 2017, but also the obligations that are derived from a certain program, for the programs entire runtime. For example on page 504, the chapter (einzelplan) for the ministry of Interior starts, this chapter has 21 sub-chapters. Per sub-chapter - the first starting on page 510 - after the introduction and summaries. In these sub-chapters, first the income is determined and then the expenditure on detailed level, namely the "Titel" detailed on functional level with the "Zweckbestimmung" (the program). Example page 513: Titelgruppe 01 Tgr. 01 Gesellschaftlicher Zusammenhalt einschließlich interreligiöser Dialog (166 688) (161 958) (10 026) 532 12 -012 Behördenspezifische fachbezogene Verwaltungsausgaben (ohne IT) 2 000 Verpflichtungsermächtigung..... 2 200 T€ davon fällig: im Haushaltsjahr 2018 bis zu..... 1 600 T€ im Haushaltsjahr 2019 bis zu..... 600 T€ So here, I took the example that if a program is planned for multiple years, the obligations for the next years are already written down as well.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

9: 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. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, the detailed overview can be again found in the detailed budgets of the institutions, ministries, and agencies, but also in the overview tables on page: 49-54

Comments: Researcher: <http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf> (<http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

10: 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. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: In the overview on page 27 of the budget for every ministrz and department the revenue sums are given in aggregate. In the specific budgets per department, they are then specified for every chapter.

Comments: Researcher: The budget file seems to be too big to be attached. The link is here: <http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf> (<http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

11: 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. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Finanzplan 2016 - 2020: 61 - 82. <http://dip21.bundestag.de/dip21/btd/18/092/1809201.pdf>
(<http://dip21.bundestag.de/dip21/btd/18/092/1809201.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

12: 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. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Finanzplan 2016 - 2020: p. 61 -69 for tax revenues for 2016 - 2020. For additional revenues (only 8.2 percent) only 2017 is provided. <http://dip21.bundestag.de/dip21/btd/18/092/1809201.pdf> (<http://dip21.bundestag.de/dip21/btd/18/092/1809201.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

13: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The budget 2017 proposal 2017. Page, 3-4, 33, 35, 36, 38-46 and the chapter on the debt: 2853-2869. Summary of the budget, page 2, 7. Financial plan: p. 12 - 13 Finance Report 2017, page: 18, 19, 88, 146-152, 368, 369. Finally, the agency for Finance publishes a quarterly overview of the debt: http://www.deutsche-finanzagentur.de/fileadmin/user_upload/f... (http://www.deutsche-finanzagentur.de/fileadmin/user_upload/finanzagentur/pdf/verschuldung_monatsentwicklung.pdf)

Comments: Researcher: Budget proposal 2017: <http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf>

(<http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf>) Summary of the budget 2017:

<http://www.bundesfinanzministerium.de/Content/DE/Pressemitte...>

(http://www.bundesfinanzministerium.de/Content/DE/Pressemitteilungen/Finanzpolitik/2016/07/2016-07-06-PM-Kabinetvorlage-Kurzfassung.pdf?__blob=publicationFile&v=3) Finance Plan 2017: <http://dip21.bundestag.de/dip21/btd/18/092/1809201.pdf>

(<http://dip21.bundestag.de/dip21/btd/18/092/1809201.pdf>) Finance Report 2017:

<http://www.bundesfinanzministerium.de/Content/DE/Standardart...>

(http://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Oeffentliche_Finzenz/Wirtschafts_und_Finanzdaten/Finanzberichte/Finanzbericht-2017-anl.pdf?__blob=publicationFile&v=2) Quarterly overview: http://www.deutsche-finanzagentur.de/fileadmin/user_upload/f...

(http://www.deutsche-finanzagentur.de/fileadmin/user_upload/f...)

(http://www.deutsche-finanzagentur.de/fileadmin/user_upload/finanzagentur/pdf/verschuldung_monatsentwicklung.pdf)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

14: 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. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The budget 2017 proposal 2017. Page, 3-4: describes that the state will not take up new debt, and describes the different debt ceilings in the law. Page: 33 - Allowed debt levels according to the constitution clause 115. 35, 36: Credit Finance Plan Interest Rates p 39: Income from additional debt p.41: Interest payment credit market, internal and external p. 45: Expenditure economic classification - interest Chapter on Capital and Finance in the Budget: 2853-2869. Particular: p. 2861, 2862 on Interest Payment. 2865, 2866 on Guarantees, Maturity of the debt: Summary of the budget, page 7: Description of the debt to GDP ratio, and plan to reduce it to 60 % before 2020. Financial plan: p. 12 - 13: Extended description debt to GDP ratio, and measures to built it off. Maturity of the debt: Finance Report 2017, page: 18, 19: Extended description debt to GDP ratio, and measures to built it off. p 88: Debt Overview - with maturity of debt/run time of bonds. p 146-152: Capital-Balance - Debt vs. Capital (146), Beyond the core: Debt Management (147), Interest Rates: Interest Rates and Payment (148), Detailed make up of the debt (149), Domestic or external Debt on the capital markt - exact make up and analysis (150 - 152) 368, 369 Beyond the core: the debt management plans presented. Finally, the agency for Finance publishes a quarterly overview of the debt: http://www.deutsche-finanzagentur.de/fileadmin/user_upload/f... (http://www.deutsche-finanzagentur.de/fileadmin/user_upload/finanzagentur/pdf/verschuldung_monatsentwicklung.pdf)

Comments: Researcher: Budget proposal 2017: <http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf>

(<http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf>) Summary of the budget 2017:

<http://www.bundesfinanzministerium.de/Content/DE/Pressemitte...>

(http://www.bundesfinanzministerium.de/Content/DE/Pressemitteilungen/Finanzpolitik/2016/07/2016-07-06-PM-Kabinetvorlage-Kurzfassung.pdf?__blob=publicationFile&v=3) Finance Plan 2017: <http://dip21.bundestag.de/dip21/btd/18/092/1809201.pdf>

(<http://dip21.bundestag.de/dip21/btd/18/092/1809201.pdf>) Finance Report 2017:

<http://www.bundesfinanzministerium.de/Content/DE/Standardart...>

(http://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Oeffentliche_Finzen/Wirtschafts_und_Finanzdaten/Finanzberichte/Finanzbericht-2017-anl.pdf?__blob=publicationFile&v=2) Quarterly overview: http://www.deutsche-finanzagentur.de/fileadmin/user_upload/f...

(http://www.deutsche-finanzagentur.de/fileadmin/user_upload/finanzagentur/pdf/verschuldung_monatsentwicklung.pdf)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

15: 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. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The financial plan is presented to the parliament together with the budget proposal. Chapter one (page 5 to 7) provides information about the economic growth, in germany and globally, the labour market, the gdp growth and inflation rates, and investment dynamics in Germany.

Comments: Researcher: Nominal GDP level and real GDP Growth described on page 5 for 2016, and on page 6 for 2017. Beyond the core because it does not merely provide the numbers but a narrative and how this shows in productivity numbers, unemployment rates, and an outlook up to 2020.

Inflation Rate page 6: Die Kerninflation, also die Preisniveaumentwicklung ohne Einbeziehung von Nahrungsmittel- und Energiepreisen, liegt mit voraussichtlich +1,4 % zwar über dem zehnjährigen Durchschnitt (+1,2 %), aber noch deutlich unter der Zielinflationsrate der EZB. Der BIP-Deflator, der die Verteuerung der inländischen Wertschöpfung misst, wird um etwa 1,9 % zunehmen. Beyond the core: Dahinter steht die Erwartung einer gesamtwirtschaftlichen Lohnentwicklung, die preisbereinigt im Rahmen des trendmäßigen gesamtwirtschaftlichen Produktivitätszuwachses bleibt. Das bedeutet für die funktionale Einkommensverteilung, dass die Arbeitnehmerentgelte und die Unternehmens- und Vermögenseinkommen etwa gleich stark zunehmen (jeweils rd. 4 %). Es kommt also zu einer ausgewogenen Erhöhung der Entlohnung der Produktionsfaktoren Arbeit und Kapital.

Interest Rates page 42: 3.2.12 Allgemeine Finanzwirtschaft 3.2.12.1 Zinsausgaben Im Bundeshaushalt 2017 sind rd. 19,3 Mrd. € für Zinsausgaben

veranschlagt (5,9 % der gesamten Bundesausgaben). Beyond the core: Die Zinsausgaben werden bis zum Jahr 2020 auf rd. 21,9 Mrd. € (6,3 % der Gesamtausgaben) ansteigen (vgl. Schaubild 7). Die Haushaltsansätze für Zinsausgaben basieren auf dem bestehenden Schuldenportfolio, der geplanten neuen Kreditaufnahme zur Finanzierung der Tilgungen, den bestehenden und geplanten Swapverträgen und der Kassenfinanzierung. Sie berücksichtigen ferner die historisch durchschnittliche Schwankungsbreite der Zinsen. Die Ansätze für Zinsausgaben liegen für 2017 um rd. 3,1 Mrd. € unter dem alten Finanzplanansatz. Damit setzt sich der Trend fort, dass die Kosten der im vergangenen Jahr aufgenommenen Kredite im Mittel unter den im alten Finanzplan unterstellten Ansätzen liegen und auch die zukünftige Kreditaufnahme mit niedrigeren Zinssätzen geplant wird, als noch im alten Finanzplan unterstellt. Die Berechnung der neuen Finanzplanung basiert auf einer Hochrechnung aus der aktuellen Zinssituation und der historischen Schwankungsbreite. Sie enthält vor allem aufgrund der günstigeren Anschlussfinanzierung von fälligen Schulden im Jahr 2016 eine Absenkung der Zinsausgaben in 2017. Mit dem erwarteten Auslaufen des EZB Anleihekaufprogramms 2017 dürfte das Zinsniveau mittelfristig wieder schrittweise ansteigen. Infolgedessen steigen auch die veranschlagten Zinsausgaben zum Ende des Finanzplanzeitraums moderat an.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

16: 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. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: On page 7 of the finanz plan 2017, the assumptions underlying the economic outlook are presented and the bandwidth is given. So I choose answer D, because although the documents are very clear about the assumptions being made, different scenarios are not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

17: 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. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: In both the Finanzplan and especially the summary of the budget for the parliament, a narrative explanation of the most important policy changes and focus areas are provided for both revenue and expenditure. Summary: page 11 - 19.

<http://www.bundesfinanzministerium.de/Content/DE/Pressemitte...>

(http://www.bundesfinanzministerium.de/Content/DE/Pressemitteilungen/Finanzpolitik/2016/07/2016-07-06-PM-Kabinetttvorlage-Kurzfassung.pdf?__blob=publicationFile&v=3) In the budget proposal itself, every chapter starts with a narrative explanation of the focal points of that chapter and the proposed policy changes and how they are related to the wider policies. On program level, every line item contains a small rationale and also presents the obligations for future budget years that come out of a specific program.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

18: 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. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: In both the Finanzplan and especially the summary of the budget for the parliament, a narrative explanation of the most important policy changes and focus areas are provided for both revenue and expenditure. Summary: page 19 - 22
<http://www.bundesfinanzministerium.de/Content/DE/Pressemitte...>
(http://www.bundesfinanzministerium.de/Content/DE/Pressemitteilungen/Finanzpolitik/2016/07/2016-07-06-PM-Kabinetttvorlage-Kurzfassung.pdf?__blob=publicationFile&v=3) In the budget proposal itself, every chapter starts with a narrative explanation of the focal points of that chapter and the proposed policy changes and how they are related to the wider policies.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

19: 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. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, every line item contains the proposed expenditure for 2017, the budget for 2016 and what is still to be spend in 2016, and the actual expenditure in 2015. <http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf> (<http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf>) This is how all tables on all pages are presented. For example see the first table of the first chapter of the budget for the "Bundespräsident und Bundespräsidentialamt" p. 122. The way the budget is built up, it provides the three classifications (administrative, functional, economic) and providing the three years (B-2 to Current Fiscal Year) for every post.

Comments: Researcher: The proposed budget law: <http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf> (<http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf>) Size too large to attach.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

20: 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. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, every line item contains the proposed expenditure for 2017, the budget for 2016 and what is still to be spend in 2016, and the actual expenditure in 2015. <http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf> (<http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf>)

Comments: Researcher: The proposed budget law 2017: <http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf> (<http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf>) File too large to attach.

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Not Qualified

21: 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. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, every line item contains the proposed expenditure for 2017, the budget for 2016 and what is still to be spend in 2016, and the actual expenditure in 2015. <http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf> (<http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf>)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

22: 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. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, every line item contains the proposed expenditure for 2017, the budget for 2016 and what is still to be spend in 2016, and the actual expenditure in 2015. <http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf> (<http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf>) This is how all tables on all pages are presented. For example see the first table of the first chapter of the budget for the "Bundespräsident und Bundespräsidentialamt" p. 122. The way the budget is built up, it provides the three classifications (administrative, functional, economic) and providing the three years (B-2 to Current Fiscal Year) for every post.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

23: 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. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, every line item contains the proposed expenditure for 2017, the budget for 2016 and what is still to be spend in 2016, and the actual expenditure in 2015. <http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf> (<http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf>)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

24: 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. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, every line item contains the proposed expenditure for 2017, the budget for 2016 and what is still to be spend in 2016, and the actual expenditure in 2015. <http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf> (<http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

25: 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. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, every line item contains the proposed revenue for 2017, the budget for 2016 and what is still to be spend in 2016, and the actual expenditure in 2015. Almost all revenues are listed in 'Einzelplan 60', the 'allgemeine finanzverwaltung' (the general finance department), p 2870 - 2968. <http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf> (<http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf>)

Comments: Researcher: attachment too large, budget can be found here.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

26: 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. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, every line item contains the proposed revenue for 2017, the budget for 2016 and what is still to be spend in 2016, and the actual expenditure in 2015. Almost all revenues are listed in 'Einzelplan 60', the 'allgemeine finanzverwaltung' (the general finance department), p 2870 - 2968. <http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf> (<http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

27: 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. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, every line item contains the proposed revenue for 2017, the budget for 2016 and what is still to be spend in 2016, and the actual expenditure in 2015. Almost all revenues are listed in 'Einzelplan 60', the 'allgemeine finanzverwaltung' (the general finance department), p 2870 - 2968. <http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf> (<http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

28: 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. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, every line item contains the proposed expenditure for 2017, the budget for 2016 and what is still to be spend in 2016, and the actual expenditure in 2015. <http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf> (<http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf>) This is how all tables on all pages are presented. For example see the first table of the first chapter of the budget for the "Bundespräsident und Bundespräsidialamt" p. 122 and 125. The way the budget is built up, it provides the three classifications (administrative, functional, economic) and providing the three years (B-2 to Current Fiscal Year) for every post.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

29: 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. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) 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. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, every line item contains the proposed revenue for 2017, the budget for 2016 and what is still to be spend in 2016, and the actual expenditure in 2015. Almost all revenues are listed in 'Einzelplan 60', the 'allgemeine finanzverwaltung' (the general finance department), p 2870 - 2968. <http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf> (<http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

30: 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. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, every line item contains the proposed revenue for 2017, the budget for 2016 and what is still to be spend in 2016, and the actual expenditure in 2015. Almost all revenues are listed in 'Einzelplan 60', the 'allgemeine finanzverwaltung' (the general finance department), p 2870 - 2968. <http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf> (<http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

31: 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. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Total debt outstanding at the end of BY-1; Amount of net new borrowing required during BY-1; The budget proposal: 35, 36: Credit Finance Plan, including 2016 Interest payments on the debt; Chapter on Capital and Finance in the Budget: 2853-2869. Particular: p. 2861, 2862 on Interest Payment. Interest rates on the debt instruments; Not for 2016 Maturity profile of the debt; and In narrative: p 7 summary. Whether it is domestic or external debt. In Capital Account general analysis, but not specifically for 2016.

Comments: Researcher: Finally, the agency for Finance publishes a quarterly overview of the debt: http://www.deutsche-finanzagentur.de/fileadmin/user_upload/f... (http://www.deutsche-finanzagentur.de/fileadmin/user_upload/finanzagentur/pdf/verschuldung_monatsentwicklung.pdf)

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: I would rate the information presented as fulfilling the criteria of 'core information'

Government Reviewer

Opinion: Not Qualified

Researcher response: The core information MUST include all mentioned criteria and there was no information on the interest rates on the debt instruments, and whether the debt was domestic or external. That is why answer C is selected. However, the researcher does see and also added in the comments the further information that is presented on the website of the German Finanzagentur, and other reports on debt and credit published by the ministry of Finance. However, according to IBPs methodology, only the official budget documents for the EBP can be considered for this question.

32: 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. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Finanzplan 2016 - 2020 p. 88 provides an overview. <http://dip21.bundestag.de/dip21/btd/18/092/1809201.pdf> (<http://dip21.bundestag.de/dip21/btd/18/092/1809201.pdf>) Einzelplan 32 of the budget details the exact income and expenditure for the federal government debt (but hard to get the entire overview): p. 2853 - 2869 <http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf> (<http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

33: 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. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Both the Finanzplan 2016 -2020 and the Budget Proposal 2017, Chapter 32 and Chapter 60 provide extensive information on funds, pension payments, reservations, guarantees for foreign loans etc etc. Example budget proposal guarantees: 2865, 2866 on Guarantees. The most specific outer-budgetary fund is the klimafonds. The rationale is describe in the summary of the budget page 23 and in the budget itself page 1113. The detailed estimates and plan for the fund are in appendix 3 of the budget proposal: page 2914 - 2929 Beyond the core, the climate fund is not just described in appendix three, but also referenced where it is related to other budgetary funds, see page 2620-2621 where it is for example linked to development funds.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

34: 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. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, the first two parts of the Budget Proposal 2017 Annexes are summary and consolidated tables. Also the Financial Plan 2016 -2020 presents the overview of the government's finances. Here a short Index of the main tables in part 1 and 2 from the budget proposal in the first 110 pages: The Budget proposal part 1 to part 5 provides the summary tables from page 26 to page 36. Part 1a provide the summary tables on revenue page: 26, 27, part 1b expenditure, 28 - 30. Part 1C the multi-annual programs and obligations page 31. Part 1d the amounts and sub-chapters that have flexible expenditure, page 32. Part 2 provides an overview of the allowed debt that can be taken, how much debt is additionally taken up, and how much is still outstanding for the several funds and the total sum, page 33. Part 3 covers the overview of finances of the German federation, 34, Part 4 the debt-credit management plan, page 35, 36 The next part of the budget (page 37 to page 110) provides the overviews per economic classification, functional classification, the budget profile, overview of the running obligations and items, staff overview, exceptional expenditure, 20 major tax breaks from the federal government, 20 major tax measures from the federal government, 20 biggest financial funds, PPP projects and pre-financed public building measures, and the overview from the revenue that is levied for the EU.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The financial plan 2016 -2020 details the relation between the EU and the Federal State and the Laender and Local level and the federal state and its transfers, Chapter 5 page 83 - 87. <http://dipbt.bundestag.de/doc/btd/18/092/1809201.pdf> (<http://dipbt.bundestag.de/doc/btd/18/092/1809201.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

36: 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. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) 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).

Answer: d.

Sources: There is no comprehensive display showing the financial impact of policies on different groups of citizens.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

37: 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. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: In the summary tables on page 113-114 all the PPP projects and pre-financed public building measures to private companies are listed: "ÖPP-Projekte und privat vorfinanzierte öffentliche Baumaßnahmen". <http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf> (<http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

38: 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. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Most quasi fiscal activities are well documented, the major subsidies and different funds for example for energy, innovation support, and support for SMEs is well documented both in chapter 9 Budget plan for the Ministry of Economic Affairs - p976 to 1189. And as annex to chapter 60, p. 2910 to 2935. In the "Finanzplan" the subsidies and funds are extensively discussed in chapter three, especially chapter 3.2.12.4 and 3.2.13. The latter also discusses the stabilisation of the capital market but not the exact beneficiaries, narrative discussion or tabular overview.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

39: 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. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Chapter 8: 8.1 Vermögen des Bundes zum 31.12.2015, page 369. It is a summary table, so no further information or narrative is provided.
<http://www.bundesfinanzministerium.de/Content/DE/Standardart...>
(http://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Oeffentliche_Finanz/Wirtschafts_und_Finanzdaten/Finanzberichte/Finanzbericht_2017-anl.pdf?__blob=publicationFile&v=2)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

40: 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. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: This is not presented in the EBP, but only to a certain extent in the Vermoegensrechnung.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

Answer: e.

Sources: Kamerlistiek system for budgeting.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

42: 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. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Financial Report 2017 provides extensive information on contingent liabilities, including a narrative discussion as well as quantitative figures. ("Bürgschaften, Garantien und sonstige Gewährleistungen des Bundes, Overview 4), page 376 - 378. Beneath the quantitative tables the "erläuterung" (the additions) provide the rationale and narrative discussion: page 378 - 381.

<http://www.bundesfinanzministerium.de/Content/DE/Standardart...>

(http://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Oeffentliche_Finzenz/Wirtschafts_und_Finanzdaten/Finanzberichte/Finanzbericht_2017-anl.pdf?__blob=publicationFile&v=2)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

43: 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. (100) 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. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: All information is presented in a full report choosing a mid-term period of 2016 - 2020, and in general estimates and marco-economic predictions are made for this time-frame. However pensions and other liabilities are presented beyond 2020, for example table 6 on page 44 of the financial plan that goes to 2050, but this prognoses only includes quantitative measurements no narrative discussion.

<http://dipbt.bundestag.de/doc/btd/18/092/1809201.pdf> (<http://dipbt.bundestag.de/doc/btd/18/092/1809201.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

44: 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. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

Answer: e.

Sources: Germany does not receive ODA

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

45: 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. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Different tax breaks and subsidies are all codified in law, and the list of the 20 biggest tax breaks and subsidies and the sector or group that benefits is included in Chapter 60, section 1. 2852 - 2858. The rationale is discussed in the finanzbericht 2017, page 67 - 78.

<http://www.bundesfinanzministerium.de/Content/DE/Standardart...>

(http://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Oeffentliche_Finzen/Wirtschafts_und_Finanzdaten/Finanzberichte/Finanzbericht_2017-anl.pdf?__blob=publicationFile&v=2)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Estimates of all earmarked revenues are presented within the budget annotations ("Haushaltsvermerke"). See for example income tax Einzelplan 60, chapter 01, title 01101, page 7 (p 2876 <http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf> (<http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf>))

Peer Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: 'earmarked' revenues are not allowed according to German budgetary legislation ('Non-affektationsprinzip'). However, non-binding political direction of income into certain spending is possible ('haushaltsvermerke') and documented

Government Reviewer

Opinion: Not Qualified

Researcher response: We acknowledge that 'Haushaltsvermerke' are non-binding. This is due to the principle of universality as established in German budgetary legislation. However, although 'Haushaltsvermerke' are not mandatory, they fulfill the criteria of earmarked revenues in principle by giving directions, particularly in the German context with the principle of universality in place (Non-Affektationsprinzip).

47: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: a. (100)

Sources: Yes, the proposed budget law contains a summary that explains the main budget choices linked to the policy goals, the financial plan that does the same for the long term financial strategy of the government, and detailed goals + policy and resource allocation per chapter, and sub-chapter in the entire budget proposal itself. The summary of the budget provides an overview of the different policy-themes and budgetary plans, this can be found here: "http://www.bundesfinanzministerium.de/Content/DE/Pressemitteilungen/Finanzpolitik/2016/07/2016-07-06-PM-Kabinettvorlage-Kurzfassung.pdf?sessionid=66A37451C20066494E750E9D3ED45B9F?__blob=publicationFile&v=3" As well as policy recommendation per chapter and sub-chapter in the budget, an example is that of the first pages of the budget for the ministry of Interior page 506 - 507. <http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf> (<http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

48: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: a. (100)

Sources: The proposed budget law includes a summary, a discussion the speech from the minister of Finance at its presentation and the financial plan 2016-2020 that provide the link between the policies and the budget allocation, and the governments main targets both financially and in policy. This is most clear in the summary for the cabinet, which is a narrative linking the different einzelplänen (chapters) to policy goals.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

49: 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. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Although current staff overviews, hiring plans and numbers of positions are provided for every ministry, this is mostly directly translated into costs. See for example page 113 for a detailed staff position planning and payment levels. <http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf>

(<http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf>) In the financial plan, more policy background is provided per item, but in depth input on other resources required beyond monetary input is not provided. Required resources are all translated to the costs required. Chapter 3, Finanzplan des Bundes 2016 bis 2020, 12 - 59.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

50: 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. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The proposal for the budget law discusses the allocation of resources to the different policies, but not the policy targets and indicators itself.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) 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).

Answer: d.

Sources: No, the proposal for the budget law deals with the allocation of resources and money to policies and not the targets or indicators for achieving these policies themselves.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

52: 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. (100) 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. (67) 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. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) 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).

Answer: d.

Sources: There are of course a myriad of social policies in the German Budget, as described in chapter 3 in particular section 3.2.1 (p. 15) to 3.2.1.11 (p. 23).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

53: 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. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.
- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: In the eckpunkten document, the pre-budget statement, a timeline for the executive is given. However, the time line for the discussion and adoption of the budget is set by the legislative, usually the budget is debated in the third week of September and in the second reading in the third week of November. This information can be found by the public on the respective websites and calendars.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

54: 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. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Section 1B on page 1 and 2 of the "Eckwertebeschluss der Bundesregierung zum Regierungsentwurf des Bundeshaushalts 2017 und zum Finanzplan 2016 bis 2020 " provides the nominal growth of the GDP, states that the inflation rate is moderate (phrased as a moderate price level increase) without naming a number and provides not the GDP or the GDP per capita, just the growth rates. Beyond the core it presents information on investment, export-rate, unemployment and labour market information, and a long term growth rate prediction.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

55: 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. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Page 5 and 6 discuss the current policies, and priorities for growth and expenditures in relation to the budgetary politics. Page four provides the summary of the estimated expenditure. Beyond the core is the detailed table on page 19 providing the estimated expenditure for all the budget chapters/ministries. Eckwertebeschluss der Bundesregierung zum Regierungsentwurf des Bundeshaushalts 2017 und zum Finanzplan 2016 bis 2020.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

56: 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. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Eckwertebeschluss der Bundesregierung zum Regierungsentwurf des Bundeshaushalts 2017 und zum Finanzplan 2016 bis 2020: page 4, 5, 6 discusses the budgetary outlook in relation to maintaining the current major fiscal and social policies. Page 7 discusses the tax-policies, that have not changed so it is short. Page 4 provides a summary table of the expected revenues. And beyond the core is the expected income per chapter of the budget/per ministry on page 17.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

57: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The amount of the net borrowing needed (0) is presented and discussed in Section C.1 from: Eckwertebeschluss der Bundesregierung zum Regierungsentwurf des Bundeshaushalts 2017 und zum Finanzplan 2016 bis 2020

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Eckwertebeschluss der Bundesregierung zum Regierungsentwurf des Bundeshaushalts 2017 und zum Finanzplan 2016 bis 2020: p. 19

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

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

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, all expenditures are presented by all three classification throughout the entire document, from the overviews to the einzelplanen, up to the budget line items.

Comments: Researcher: uploader does not work well with large files: https://www.bundeshaushalt-info.de/fileadmin/de.bundeshaushalt-info.de/dokumente/2017/soll/Gesamt_Haushalt_2017_mit_HG.pdf

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

60: Does the Enacted Budget present expenditure estimates for individual programs?

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, the detailed budgets per department provide the details for planned expenditure up to the detailed level. The lowest level of the functional classification in the budget provides details on the programmatic and policy level. A good example can be found on page 543: "Tgr. 01 Gesellschaftlicher Zusammenhalt einschließlich interreligiöser Dialog" which contains even more detailed budget lines. <https://www.bundeshaushalt-info.de/fileadmin/de.bundeshaushalt-info.de/dokumente/2016/soll/Haushaltsplan-2016.pdf>

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

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

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Revenues are listed in the first chapter of the budget. Tax revenues, accounting for 92 % of the revenues, are all listed in einzelplan 60, Finanzamt. Revenues from credits are listed in Einzelplan 30, bundesschuld.

Peer Reviewer**Opinion:** Agree

Government Reviewer
Opinion: Not Qualified

62: Does the Enacted Budget present individual sources of revenue?

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Revenues are listed in the first chapter of the budget. Tax revenues, accounting for 92 % of the revenues, are all listed in einzelplan 60, Finanzamt. This chapter also includes all revenues from state-owned, or partially state-owned companies. Revenues from credits are listed in Einzelplan 30, bundesschuld.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

63: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: In the first chapter it is calculated how much the federal government can maximally borrow as defined in the constitution. Over the last year, Germany adhered to the policy that it does not take out additional credit, hence the borrowing is 0. All information with regards to the credit and state debt is listed in chapter 30, bundesschuld.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

64: 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. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The macro-economic forecasts cannot be found on the website bundeshaushalt-info.de (<http://bundeshaushalt-info.de>) For that information, the website of the ministry of Finance itself is very helpful.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

65: How is the Citizens Budget disseminated to the public?

- a. (100) 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. (67) 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. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The website www.bundeshaushalt-info.de (<http://www.bundeshaushalt-info.de>) is the main citizen budet and is only made available online on that platform.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: For specifically, the citizen budget there is no wide consultation mechanism. That is why D is selected. However, the parliamentary system where individuals can approach the lawmakers and influence of the civil society has in the law making process through the process of consultations in the drafting of the law is in place.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

67: Are "citizens" versions of budget documents published throughout the budget process?

- a. (100) 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. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Only the adopted budget law, and its updates are published on www.bundeshaushalt-info.org (<http://www.bundeshaushalt-info.org>) However all other documents are presented on the website of the ministry of finance, and fairly understandable.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Every Monthly report present the current economic- and financial developments and presents summary tables of the current expenditures and revenues: <http://www.bundesfinanzministerium.de/Web/DE/Service/Publika...>
(<http://www.bundesfinanzministerium.de/Web/DE/Service/Publikationen/Monatsbericht/monatsbericht.html>) Administrative and Economic Classifications are presented, but not the functional classification. For example: October: <http://www.bundesfinanzministerium.de/Content/DE/Monatsberic...>
(<http://www.bundesfinanzministerium.de/Content/DE/Monatsberichte/2016/10/Inhalte/Kapitel-4-Wirtschafts-und-Finanzlage/4-3-entwicklung-des-bundeshaushalts.html>) May: pr <http://www.bundesfinanzministerium.de/Content/DE/Monatsberic...>
(<http://www.bundesfinanzministerium.de/Content/DE/Monatsberichte/2016/05/Kapitel/kapitel-4-wirtschafts-und-finanzlage.html>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

69: Do the In-Year Reports present actual expenditures for individual programs?

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The in-year reports present only overview tables: <http://www.bundesfinanzministerium.de/Web/DE/Service/Publika...>
(<http://www.bundesfinanzministerium.de/Web/DE/Service/Publikationen/Monatsbericht/monatsbericht.html>) -> Report -> Chapter 4 For example: October: <http://www.bundesfinanzministerium.de/Content/DE/Monatsberic...>
(<http://www.bundesfinanzministerium.de/Content/DE/Monatsberichte/2016/10/Inhalte/Kapitel-4-Wirtschafts-und-Finanzlage/4-3-entwicklung-des-bundeshaushalts.html>) May: pr <http://www.bundesfinanzministerium.de/Content/DE/Monatsberic...>
(<http://www.bundesfinanzministerium.de/Content/DE/Monatsberichte/2016/05/Kapitel/kapitel-4-wirtschafts-und-finanzlage.html>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

70: 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. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: For example: <http://www.bundesfinanzministerium.de/Content/DE/Monatsberic...>
(<http://www.bundesfinanzministerium.de/Content/DE/Monatsberichte/2016/10/Inhalte/Kapitel-4-Wirtschafts-und-Finanzlage/4-3-entwicklung-des-bundeshaushalts.html>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, the two main sources of potential income are shown in detail: credit and tax. Here is the example from the October report, but all monthly reports present these updated numbers per month. So revenues are broken down by category, however, not the total sum of revenues is as detailed presented as in the EB - where also revenue from state companies and extra budgetary revenues are shown. Credit and Debt Development: <http://www.bundesfinanzministerium.de/Content/DE/Monatsberic...>
(<http://www.bundesfinanzministerium.de/Content/DE/Monatsberichte/2016/10/Inhalte/Kapitel-4-Wirtschafts-und-Finanzlage/4-5-finanzmaerkte-und-kreditaufnahme-des-bundes.html>) Tax: <http://www.bundesfinanzministerium.de/Content/DE/Monatsberic...>
(<http://www.bundesfinanzministerium.de/Content/DE/Monatsberichte/2016/10/Inhalte/Kapitel-4-Wirtschafts-und-Finanzlage/4-2-steuereinnahmen-september-2016.html>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Yes, the two main sources of potential income are shown in detail: credit and tax. Here is the example from the October report, but all monthly reports present these updated numbers per month. So revenues are broken down by category, however, not the total sum of revenues is as detailed presented as in the EB - where also revenue from state companies and extra budgetary revenues are shown. Tax: <http://www.bundesfinanzministerium.de/Content/DE/Monatsberic...>
(<http://www.bundesfinanzministerium.de/Content/DE/Monatsberichte/2016/10/Inhalte/Kapitel-4-Wirtschafts-und-Finanzlage/4-2-steuereinnahmen-september-2016.html>) Tax income accounts for 92 % of the Federal Governments income, that is why answer B is selected.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

73: 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. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: All monthly reports present the updated revenues per month comparing them to 2015, and the budgeted numbers. Tax Revenue example from October report: <http://www.bundesfinanzministerium.de/Content/DE/Monatsberic...>
(<http://www.bundesfinanzministerium.de/Content/DE/Monatsberichte/2016/10/Inhalte/Kapitel-4-Wirtschafts-und-Finanzlage/4-2-steuereinnahmen-september-2016.html>)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

74: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Example for May here: <http://www.bundesfinanzministerium.de/Content/DE/Monatsberic...>
(<http://www.bundesfinanzministerium.de/Content/DE/Monatsberichte/2016/05/Inhalte/Kapitel-4-Wirtschafts-und-Finanzlage/4-5-finanzmaerkte-und-kreditaufnahme-des-bundes.html>) October: <http://www.bundesfinanzministerium.de/Content/DE/Monatsberic...>
(<http://www.bundesfinanzministerium.de/Content/DE/Monatsberichte/2016/10/Inhalte/Kapitel-4-Wirtschafts-und-Finanzlage/4-5-finanzmaerkte-und-kreditaufnahme-des-bundes.html>)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

75: 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. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.bundesfinanzministerium.de/Content/DE/Monatsberic...>
(<http://www.bundesfinanzministerium.de/Content/DE/Monatsberichte/2016/05/Inhalte/Kapitel-4-Wirtschafts-und-Finanzlage/4-5-finanzmaerkte-und-kreditaufnahme-des-bundes.html>) The maturity of the debt, the composition of the debt and the fact that the german debt is for 98.1 percent bonds is presented on this page. The tables show the exact composition. What is excluded are the different interest rates on the different bonds (although this can be found here: <http://www.deutsche-finanzagentur.de/de/institutionelle-inve...> (<http://www.deutsche-finanzagentur.de/de/institutionelle-investoren/bundeswertpapiere/>)).

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

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

- a. (100) 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. (67) 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. (33) 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. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The following page on the Ministry of Finance Website provide an overview of all the numbers for the first half of 2016:

<http://www.bundesfinanzministerium.de/Content/DE/Monatsberic...>

(<http://www.bundesfinanzministerium.de/Content/DE/Monatsberichte/2016/07/Inhalte/Kapitel-4-Wirtschafts-und-Finanzlage/4-3-entwicklung-des-bundeshaushalts.html>) This is also published in the Juli Financial Report, page 48 onwards. However, we did not consider this to suffice as a MYR because. a) it does not contain updated macro-economic forecasts b) it does not contain updated budget estimates c) it is part of the in year reports This is a far reaching conclusion, but we double checked this with Lars Doering - Member of Parliament for the Greens in Germany.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.

c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.

d. (0) No, expenditure estimates have not been updated.

e. Not applicable/other (please comment).

Answer: d.

Sources: The following page on the Ministry of Finance Website provide an overview of all the numbers for the first half of 2016:

<http://www.bundesfinanzministerium.de/Content/DE/Monatsberic...>

(<http://www.bundesfinanzministerium.de/Content/DE/Monatsberichte/2016/07/Inhalte/Kapitel-4-Wirtschafts-und-Finanzlage/4-3-entwicklung-des-bundeshaushalts.html>) This is also published in the Juli Financial Report, page 48 onwards. However, we did not consider this to suffice as a MYR because. a) it does not contain updated macro-economic forecasts b) it does not contain updated budget estimates c) it is part of the in year reports This is a far reaching conclusion, but we double checked this with Lars Doering - Member of Parliament for the Greens in Germany.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

78: 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. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

e. Not applicable/other (please comment).

Answer: d.

Sources: The administrative and economic classifications are presented in the overview table in the July IYR, however not in too much detail:<http://www.bundesfinanzministerium.de/Content/DE/Monatsberic...>

(<http://www.bundesfinanzministerium.de/Content/DE/Monatsberichte/2016/07/Inhalte/Kapitel-4-Wirtschafts-und-Finanzlage/4-3-entwicklung-des-bundeshaushalts.html>) However, this document does not suffice as MYR, for it is part of the in year report series and does not include macro-economic updates, and

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The following page on the Ministry of Finance Website provide an overview of all the numbers for the first half of 2016:
<http://www.bundesfinanzministerium.de/Content/DE/Monatsberic...>
(<http://www.bundesfinanzministerium.de/Content/DE/Monatsberichte/2016/07/Inhalte/Kapitel-4-Wirtschafts-und-Finanzlage/4-3-entwicklung-des-bundeshaushalts.html>) This is also published in the Juli Financial Report, page 48 onwards. However, we did not consider this to suffice as a MYR because. a) it does not contain updated macro-economic forecasts b) it does not contain updated budget estimates c) it is part of the in year reports
This is a far reaching conclusion, but we double checked this with Lars Doering - Member of Parliament for the Greens in Germany.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The following page on the Ministry of Finance Website provide an overview of all the numbers for the first half of 2016:
<http://www.bundesfinanzministerium.de/Content/DE/Monatsberic...>
(<http://www.bundesfinanzministerium.de/Content/DE/Monatsberichte/2016/07/Inhalte/Kapitel-4-Wirtschafts-und-Finanzlage/4-3-entwicklung-des-bundeshaushalts.html>) This is also published in the Juli Financial Report, page 48 onwards. However, we did not consider this to suffice as a MYR because. a) it does not contain updated macro-economic forecasts b) it does not contain updated budget estimates c) it is part of the in year reports
This is a far reaching conclusion, but we double checked this with Lars Doering - Member of Parliament for the Greens in Germany.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The July IYR presents revenue estimates by category. However, this does not suffice as MYR, for it is part of the in year report series and does not include macro-economic updates, and updated estimates, and therefore we have decided not to consider it as the MYR.
<http://www.bundesfinanzministerium.de/Content/DE/Monatsberic...>
(<http://www.bundesfinanzministerium.de/Content/DE/Monatsberichte/2016/07/Inhalte/Kapitel-4-Wirtschafts-und-Finanzlage/4-3-entwicklung-des-bundeshaushalts.html>)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

82: Does the Mid-Year Review of the budget present individual sources of revenue?

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The following page on the Ministry of Finance Website provide an overview of all the numbers for the first half of 2016:
<http://www.bundesfinanzministerium.de/Content/DE/Monatsberic...>
(<http://www.bundesfinanzministerium.de/Content/DE/Monatsberichte/2016/07/Inhalte/Kapitel-4-Wirtschafts-und-Finanzlage/4-3-entwicklung-des-bundeshaushalts.html>) This is also published in the Juli Financial Report, page 48 onwards. However, we did not consider this to suffice as a MYR because. a) it does not contain updated macro-economic forecasts b) it does not contain updated budget estimates c) it is part of the in year reports This is a far reaching conclusion, but we double checked this with Lars Doering - Member of Parliament for the Greens in Germany.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

83: 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. (100) 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. (67) 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. (33) 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. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The following page on the Ministry of Finance Website provide an overview of all the numbers for the first half of 2016:
<http://www.bundesfinanzministerium.de/Content/DE/Monatsberic...>
(<http://www.bundesfinanzministerium.de/Content/DE/Monatsberichte/2016/07/Inhalte/Kapitel-4-Wirtschafts-und-Finanzlage/4-3-entwicklung-des-bundeshaushalts.html>) This is also published in the Juli Financial Report, page 48 onwards. However, we did not consider this to suffice as a MYR because. a) it does not contain updated macro-economic forecasts b) it does not contain updated budget estimates c) it is part of the in year reports This is a far reaching conclusion, but we double checked this with Lars Doering - Member of Parliament for the Greens in Germany.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

84: 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. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) 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. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: For all line items the enacted, actual outcomes are presented, and per chapter in the 'einzelplan' a small summary is provided of the outcomes of the budget and the policy measures and goals.

Comments: Researcher: The second part is again not attaching and can be found here:

<http://www.bundesfinanzministerium.de/Content/DE/Standardart...>

([http://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Oeffentliche_Finanzien/Bundeshaushalt/Haushalts_und_Vermögensrechnungen_d](http://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Oeffentliche_Finanzien/Bundeshaushalt/Haushalts_und_Vermögensrechnungen_des-bundes-2015-Teil-2.pdf?__blob=publicationFile&v=2)
[des-bundes-2015-Teil-2.pdf?__blob=publicationFile&v=2](http://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Oeffentliche_Finanzien/Bundeshaushalt/Haushalts_und_Vermögensrechnungen_des-bundes-2015-Teil-2.pdf?__blob=publicationFile&v=2))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Year End Report follows the same index and system as the Enacted Budget documents and thus presents both overviews of the expenditure and revenues by classification: administrative, economic, and functional. For the detailed document, the administrative classification is leading in the index following the departmental divisions, and drilling down to functional and group classification. In this case, the chapter summaries also provide additional economic classification overviews.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

86: Does the Year-End Report present expenditure estimates for individual programs?

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Year-End Report does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Year End Report follows the same index and system as the Enacted Budget documents and thus presents both overviews of the expenditure and revenues by classification: administrative, economic, and functional. For the detailed document, the administrative classification is leading in the index following the departmental divisions, and drilling down to functional and group classification. Thus here also the expenditure are presented up to the program level.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

87: 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. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

- b. (67) 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. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Part one of the Year End Report contains the overviews and the year end accounts, and part two the detailed expenditure AND revenue + the overviews.

Comments: Researcher: Attachment part 2 too large: <http://www.bundesfinanzministerium.de/Content/DE/Standardart...>
(http://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Oeffentliche_Finzen/Bundeshaushalt/Haushalts_und_Vermögensrechnungen_des-bundes-2015-Teil-2.pdf?__blob=publicationFile&v=2)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: In part 2 all the detailed revenues are listed, revenues are especially listed in Einzelplan 60, and overviews in categories are provided in chapter 1, part 2.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

89: Does the Year-End Report present individual sources of revenue?

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: In part 2 all the detailed revenues are listed, revenues are especially listed in Einzelplan 60, and overviews in categories are provided in chapter 1, part 2.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

90: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: c. (33)

Sources: In the end year report for the budget the debt, the debt-management plan are presented in original estimates and results, p 11 - 13. In the Capital Account chapter 4 discusses the debt (p 20 - 34) but not the maturity and original estimates, it provides the state at the beginning of 2015 and at the end. End Year Report Capital Account <http://www.bundesfinanzministerium.de/Content/DE/Standardart...>
(http://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Oeffentliche_Finzen/Bundeshaushalt/Haushalts_und_Vermögensrechnungen_d06-14-vermogensrechnung-des-bundes-2015.pdf?__blob=publicationFile&v=9) End Year Report Budget
<http://www.bundesfinanzministerium.de/Content/DE/Standardart...>
(http://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Oeffentliche_Finzen/Bundeshaushalt/Haushalts_und_Vermögensrechnungen_des-bundes-2015-Teil-1.pdf?__blob=publicationFile&v=2)

Comments: Researcher: <http://www.bundesfinanzministerium.de/Content/DE/Standardart...>
(http://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Oeffentliche_Finzen/Bundeshaushalt/Haushalts_und_Vermögensrechnungen_d06-14-vermogensrechnung-des-bundes-2015.pdf?__blob=publicationFile&v=9)
<http://www.bundesfinanzministerium.de/Content/DE/Standardart...>
(http://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Oeffentliche_Finzen/Bundeshaushalt/Haushalts_und_Vermögensrechnungen_des-bundes-2015-Teil-1.pdf?__blob=publicationFile&v=2)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

91: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: No, this is not part of the estimates. The report only reports the differences for all spending items.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: Not in YER

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: They are not listed in the YER.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

94: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: Not in YER

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: a. (100)

Sources: Yes both the detailed discussion of Einzelplan 60 in part two and the Capital Account overview give detailed information on the extra budgetary funds.

Comments: Researcher: Part 2: <http://www.bundesfinanzministerium.de/Content/DE/Standardart...>
(http://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Oeffentliche_Finzen/Bundeshaushalt/Haushalts_und_Vermögensrechnungen_des-bundes-2015-Teil-2.pdf?__blob=publicationFile&v=2)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, chapter 1 part 1.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) 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).

Answer: a. (100)

Sources: The SAI is obliged to conduct the financial and compliance audit by law: http://www.gesetze-im-internet.de/bho/_97.html (http://www.gesetze-im-internet.de/bho/_97.html) And has the right to conduct all audits it deems necessary. Since 2011 it also looks at the budgets of the departments, economic and financial developments and how they influence the budgets, and if policy measures are carried out efficiently. <https://www.bundesrechnungshof.de/de/veroeffentlichungen/bem...> (<https://www.bundesrechnungshof.de/de/veroeffentlichungen/bemerkungen-jahresberichte/grundsatzliches>) Source: introduction to the summary: <https://www.bundesrechnungshof.de/de/veroeffentlichungen/bem...> (<https://www.bundesrechnungshof.de/de/veroeffentlichungen/bemerkungen-jahresberichte/jahresberichte/2016/inhalt/2016-bemerkungen-band-i-zusammenfassung>) And: <https://www.bundesrechnungshof.de/de/veroeffentlichungen/bem...> (<https://www.bundesrechnungshof.de/de/veroeffentlichungen/bemerkungen-jahresberichte/grundsatzliches>) On this page all the different kind of audits can be found: <https://www.bundesrechnungshof.de/de/veroeffentlichungen>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: See introduction and summary.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) 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. (33) 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. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Page 1, sentence 1: Aufgabe des Bundesrechnungshofes ist es, die gesamte Haushalts- und Wirtschaftsführung des Bundes einschließlich seiner Sondervermögen und Betriebe zu prüfen. It is the mandate of the SAI to audit the entire financial- and economical- management of the federal state, including the special funds and the (state-)corporations. Part 1 of 1: <https://www.bundesrechnungshof.de/de/veroeffentlichungen/bem...> (<https://www.bundesrechnungshof.de/de/veroeffentlichungen/bemerkungen-jahresberichte/jahresberichte/2016/inhalt/2016-bemerkungen-band-i-teilband-1>) Part 2 of 1: <https://www.bundesrechnungshof.de/de/veroeffentlichungen/bem...> (<https://www.bundesrechnungshof.de/de/veroeffentlichungen/bemerkungen-jahresberichte/jahresberichte/2016/inhalt/2016-bemerkungen-band-i-teilband-2>) Part 3 of 1: <https://www.bundesrechnungshof.de/de/veroeffentlichungen/bem...> (<https://www.bundesrechnungshof.de/de/veroeffentlichungen/bemerkungen-jahresberichte/jahresberichte/2016/inhalt/2016-bemerkungen-band-i-teilband-3>) Summary: <https://www.bundesrechnungshof.de/de/veroeffentlichungen/bem...> (<https://www.bundesrechnungshof.de/de/veroeffentlichungen/bemerkungen-jahresberichte/jahresberichte/2016/inhalt/2016-bemerkungen-band-i-zusammenfassung>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Attached

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The High Court of Audits directly reports to the parliament and works out the steps that need to be taken directly with the parliamentary committee for audits: https://www.bundestag.de/ausschuesse18/a08/a08_rpa (https://www.bundestag.de/ausschuesse18/a08/a08_rpa) As in the summary of the Audit Report 2016, p. 6: 'Der Rechnungsprüfungsausschuss des Haushaltsausschusses des Deutschen Bundestages wird die Bemerkungen 2016 in den kommenden Monaten beraten. In der Regel verbindet das Parlament diese Beratung mit der Forderung an die Bundesregierung, die Empfehlungen des Bundesrechnungshofes umzusetzen.' <https://www.bundesrechnungshof.de/de/veroeffentlichungen/bem...> (<https://www.bundesrechnungshof.de/de/veroeffentlichungen/bemerkungen-jahresberichte/jahresberichte/2016/inhalt/2016-bemerkungen-band-i-zusammenfassung>). However, the discussions of the Haushaltsausschuss are not public and thus the sub-committee for auditing is also not public. Hence it is not part of the public record.

Comments: Researcher: Attachement does not work, report here: [/https://www.bundesrechnungshof.de/de/veroeffentlichungen/bem...](https://www.bundesrechnungshof.de/de/veroeffentlichungen/bem...) (<https://www.bundesrechnungshof.de/de/veroeffentlichungen/bemerkungen-jahresberichte/jahresberichte/2016/inhalt/2016-bemerkungen-band-i-zusammenfassung>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The High Court of Audits directly reports to the parliament and works out the steps that need to be taken directly with the parliamentary committee for audits: https://www.bundestag.de/ausschuesse18/a08/a08_rpa (https://www.bundestag.de/ausschuesse18/a08/a08_rpa) As in the summary of the Audit Report 2016, p. 6: 'Der Rechnungsprüfungsausschuss des Haushaltsausschusses des Deutschen Bundestages wird die Bemerkungen 2016 in den kommenden Monaten beraten. In der Regel verbindet das Parlament diese Beratung mit der Forderung an die Bundesregierung, die Empfehlungen des Bundesrechnungshofes umzusetzen.' <https://www.bundesrechnungshof.de/de/veroeffentlichungen/bem...> (<https://www.bundesrechnungshof.de/de/veroeffentlichungen/bemerkungen-jahresberichte/jahresberichte/2016/inhalt/2016-bemerkungen-band-i-zusammenfassung>) However, the discussions of the parliamentary committee on audits and budgets are not public and do not have a public record, has this is not open.

Comments: Researcher: <https://www.bundesrechnungshof.de/de/veroeffentlichungen/bem...> (<https://www.bundesrechnungshof.de/de/veroeffentlichungen/bemerkungen-jahresberichte/jahresberichte/2016/inhalt/2016-bemerkungen-band-i-zusammenfassung>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

103: Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 28.10.2016 Mr Herres Phone Interview: "Every year the ministry of Finance writes out a tender for the drafting of the gemeinschaftsdiagnose: a macro-economic prognoses of growth, tax income etc. This is one of the seven major Economic institutes that will draft the macro-economic forecast for that year." Those are the reference points for the further formulation of the budget. If the executive decides to use other numbers for the macro-economic prognoses, these have to be justified and again approved by the Institute that does the Gemeinschaftsdiagnose for that year". So the different functions as described here above are executed by different independent organisations. Herr Herres describes the macro-economic forecasts as done in the "The Gemeinschaftsdiagnose" (the macro-economic forecasts) that is done by one of the seven economic institutes in Germany and given out every couple of years by government tender. The second function, the oversight, analysis of and some cases advice on fiscal policy and performance is done by the stability council, which consist of the federal minister of Finance, the federal minister of Economics, and the ministers of Finance from the states. This council is in turn supported by the Advisory Board to the Stability Council, which advises and joins stability council meetings: http://www.stabilitaetsrat.de/DE/Beirat/Beirat_node.html;jse...

(http://www.stabilitaetsrat.de/DE/Beirat/Beirat_node.html;jsessionid=C9D9646AD6583FF40D83472D605B57E5.intranet1) Link to the law that established the Stability council: <https://www.gesetze-im-internet.de/stabiratg/BJNR270210009.h...> (<https://www.gesetze-im-internet.de/stabiratg/BJNR270210009.html>) ("Stabilitätsratsgesetz vom 10. August 2009 (BGBl. I S. 2702), das durch Artikel 4 des Gesetzes vom 14. August 2017 (BGBl. I S. 3122) geändert worden ist"; see § 7 Unabhängiger Beirat des Stabilitätsrates for detailed information on the independent advisory council of the stability council)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: 28.10.2016 Mr Herres Phone Interview: "The ministry of Economics writes out a tender for the drafting of the gemeinschaftsdiagnose: a macro-economic prognoses of growth, tax income etc. Consortia of major Economic Institutes will draft a forecast for a given year" Those are the reference points for the further formulation of the budget. If the executive decides to use other numbers for the macro-economic prognoses, these have to be justified and again approved by the Institute that does the Gemeinschaftsdiagnose for that year". The prognoses are also published on the website of this year's institute: <http://www.rwi-essen.de/presse/mitteilung/257/> (<http://www.rwi-essen.de/presse/mitteilung/257/>) as well as other institutes who do conjuncture prognoses such as the DIW: https://www.diw.de/de/diw_02.c.102177.de/forschung_beratung/ (https://www.diw.de/de/diw_02.c.102177.de/forschung_beratung/daten/konjunkturbarometer/konjunkturbarometer_vom_29_april_2015.html)

28.10.2016 Mr Herres Phone Interview: "Every year the ministry of Finance writes out a tender for the drafting of the gemeinschaftsdiagnose: a macro-economic prognoses of growth, tax income etc. This is one of the seven major Economic institutes that will draft the macro-economic forecast for that year." Those are the reference points for the further formulation of the budget. If the executive decides to use other numbers for the macro-economic prognoses, these have to be justified and again approved by the Institute that does the Gemeinschaftsdiagnose for that year". So the different functions as described here above are executed by different independent organisations. Herr Herres describes the macro-economic forecasts as done in the "The Gemeinschaftsdiagnose" (the macro-economic forecasts) that is done by one of the seven economic institutes in Germany and given out every couple of years by government tender. The second function, the oversight, analysis of and some cases advice on fiscal policy and performance is done by the stability council, which consist of the federal minister of Finance, the federal minister of Economics, and the ministers of Finance from the states. This council is in turn supported by the Advisory Board to the Stability Council, which advises and joins stability council meetings: http://www.stabilitaetsrat.de/DE/Beirat/Beirat_node.html;jse... (http://www.stabilitaetsrat.de/DE/Beirat/Beirat_node.html;jsessionid=C9D9646AD6583FF40D83472D605B57E5.intranet1) They publish their advice, but not the macroeconomic forecasts as that is done by another independent institution, online here: http://www.stabilitaetsrat.de/DE/Beirat/Dokumente/Dokumente_... (http://www.stabilitaetsrat.de/DE/Beirat/Dokumente/Dokumente_node.html)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The IFI publishes opinions to the fiscal policies and budgetary policies and advices the stability council to that end. One example of their position papers shows they are mainly analysing the different growth-projections and financial forecasts: <http://www.stabilitaetsrat.de/SharedDocs/Downloads/DE/Beirat...> (http://www.stabilitaetsrat.de/SharedDocs/Downloads/DE/Beirat/2016/Stellungnahme/20161212_Stellungnahme_Beirat.pdf?__blob=publicationFile) So the answer is D. as they do not check new policy proposals on financial soundness perse. That would be the task of the Ministry of Finance and the High Court of Auditors + parliament.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

106: In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The meetings of the Parliamentary Budget Committee are closed, so there is no public record of these meetings to double check when either the stability council, the advisory board of the stability council or the Financial Institution preparing the joined macro-economic forecasts meet. The stability council itself meets twice annually, where the chair of the advisory board of the stability council then present the opinion of the advisory board: http://www.stabilitaetsrat.de/DE/Home/home_node.html (http://www.stabilitaetsrat.de/DE/Home/home_node.html) The meetings are closed and there is no record thereof, therefore D is chosen.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

Answer: a. (100)

Sources: The proposed budget law was send to the parliament on 06.07.2016 this year. The entire budget was then debated from 6 to 9 September in plenary debates in the parliament: <https://www.bundestag.de/#url=L2Rva3VtZW50ZS90ZXh0YXJjaGl2Lz...> (<https://www.bundestag.de/#url=L2Rva3VtZW50ZS90ZXh0YXJjaGl2LzIwMTYva3czNi1kZS1oYXVzaGFsdHNnZXNldHovNDM4NTEy&mod=mod445720>)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

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

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: This year the proposed budget law was sent to the parliament by 12th of August and already in the public by the 6th of July 2016. See dates section 1.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**109: When does the legislature approve the Executive's Budget Proposal?**

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) 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. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) 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).

Answer: b. (67)**Sources:** Last year, 2016, the budget was adopted at the 21st of December.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?**

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: a. (100)**Sources:** The budget law goes through three readings. The first debate presents it (september), in the second debate amendments can be proposed with two signatures, when these are all debated upon, in the third reading only fractions can still propose amendments. Laws: https://www.gesetze-im-internet.de/btgo_1980/_81.html (https://www.gesetze-im-internet.de/btgo_1980/_81.html) https://www.gesetze-im-internet.de/btgo_1980/_82.html (https://www.gesetze-im-internet.de/btgo_1980/_82.html) https://www.gesetze-im-internet.de/btgo_1980/_84.html (https://www.gesetze-im-internet.de/btgo_1980/_84.html) https://www.gesetze-im-internet.de/btgo_1980/_85.html (https://www.gesetze-im-internet.de/btgo_1980/_85.html)**Peer Reviewer****Opinion:** Disagree**Suggested answer:** a.**Comments:** As demonstrated by the 3 step 'reading process' of the German budgetary act, the legislator has unlimited rights to amend the budget**Government Reviewer****Opinion:** Not Qualified**Researcher response:** Response changed in accordance with comments from the Peer Reviewer**111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?**

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

Answer: a. (100)**Sources:** All the amendment proposals, it's summaries and the decision are collected here:
<https://www.bundestag.de/#url=L2Rva3VtZW50ZS90ZXh0YXJjaGI2Lz...>
(<https://www.bundestag.de/#url=L2Rva3VtZW50ZS90ZXh0YXJjaGI2LzIwMTYva3czNi1kZS1oYXVzaGFsdHh0YXNlZDovNDM4NTEy&mod=mod445720>)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: The response is changed from 'b' to 'a', as the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted. Bundestag beraet Bundeshaushalt 2017 (September 2017):

<https://www.bundestag.de/dokumente/textarchiv/2016/kw36-vors...> (<https://www.bundestag.de/dokumente/textarchiv/2016/kw36-vorschau-haushalt/437784Bundestag>) verabschiedet Haushalt fuer 2017 (November 2017): <https://www.bundestag.de/dokumente/textarchiv/2016/kw47-de-s...> (<https://www.bundestag.de/dokumente/textarchiv/2016/kw47-de-schlussabstimmung/480414>)

112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The proposed budget was presented on the 6th of July and sent to the parliament by 12.08.2016. It was then debated plenary from the 6th to the 9th of September 2016. In between this time, the budgetary committee didn't meet (summer closing parliament). During the parliamentary year, the budgetary committee in the legislature meets every 2 weeks and the tagesordnung from September 22nd onwards shows that the different parts of the budget are discussed in detail in every meeting. This results in 19 Decision Recommendations to the parliament in advance of the second debate for the adoption of the budget law on the 25th of November 2016. <https://www.bundestag.de/#url=L2Rva3VtZW50ZS90ZXh0YXJjaGl2LzIwMTYva3czNi1kZS1oYXVzaGFsdHNNZXRidHovNDM4NTEy&mod=mod445720> (<https://www.bundestag.de/#url=L2Rva3VtZW50ZS90ZXh0YXJjaGl2LzIwMTYva3czNi1kZS1oYXVzaGFsdHNNZXRidHovNDM4NTEy&mod=mod445720>) October 12, 2016, Stellungnahme des Bundesrates und Gegenäußerung der Bundesregierung : <http://dip21.bundestag.de/dip21/btd/18/092/1809202.pdf> (<http://dip21.bundestag.de/dip21/btd/18/092/1809202.pdf>) November 11, 2016, Ergänzung zu den Beschlussempfehlungen des Haushaltsausschusses: <http://dip21.bundestag.de/dip21/btd/18/098/1809824.pdf> (<http://dip21.bundestag.de/dip21/btd/18/098/1809824.pdf>)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

113: During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Every specialized committee gives their approval or amendments in the final report of the budgetary committee (see attachment) as it is also put in law: https://www.gesetze-im-internet.de/btgo_1980/_95.html (https://www.gesetze-im-internet.de/btgo_1980/_95.html) Discussion of the EBP by sector committees: <https://www.bundestag.de/dokumente/textarchiv/2016/kw36-vors...> (<https://www.bundestag.de/dokumente/textarchiv/2016/kw36-vorschau-haushalt/437784>) November 18, 2016; Ergänzung zu den Beschlussempfehlungen des Haushaltsausschusses: <http://dip21.bundestag.de/dip21/btd/18/098/1809824.pdf> (<http://dip21.bundestag.de/dip21/btd/18/098/1809824.pdf>)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

114: In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Yes the budgetary committee in the parliament comes together at least every 2 to 3 weeks, a random selection of three agenda's throughout the year show that they discuss the running year and budget implementation every time, and bring out report - the writers of the report and recommendations are also already in the meeting-agenda's. A member of Parliament confirmed that they do not publish the reports of their meetings as they are private meetings. More information here: <https://www.bundestag.de/haushalt?url=L2F1c3NjaHVlc3NIMTgvYT...>
(<https://www.bundestag.de/haushalt?url=L2F1c3NjaHVlc3NIMTgvYTA4L2Jlc2NobHVzc2VtcGZlaGx1bmdlbi11bmQtYmVyaWNodGUtaW5oYWx0LzQ4MTM2OA==&m>) Meeting agenda's used as examples here are attached.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

115: Does the executive seek approval 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. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Any amendments in the budget require a budget-shift law (of which in a usual year there are 1 or 2): 110 Grundgesetz https://www.gesetze-im-internet.de/gg/art_110.html (https://www.gesetze-im-internet.de/gg/art_110.html) The last additional haushalt from 2016 is here: <http://dipbt.bundestag.de/dip21/btd/18/105/1810500.pdf> (<http://dipbt.bundestag.de/dip21/btd/18/105/1810500.pdf>) However, the law also foresees in flexibility of shifting funds between different posts on the titel-ebene. So within one administrative unit/sub-chapter funds can be shifted at discretion and where necessary. But the extent of this discretion and possible movement and which funds can be switched at discretion is all codified in the proposed budget laws and defined per line item itself.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

116: Does the executive seek approval 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. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: When there is excess revenue, the executive is expected to use this to build off debts and credits and this shall be taken to the next year. Section 25 of the budget code. For the current budget year, excess revenue has been used to cover unexpected costs for the refugee crisis of 2015 and 2016. Page 2 Zusammenfassung: Um zusätzliche finanzielle Belastungen im Zusammenhang mit der Aufnahme und Unterbringung von Asylbewerbern und Flüchtlingen stemmen zu können, wurde im Jahr 2015 eine Rücklage gebildet. Dieser Rücklage wurden mit dem Zweiten Nachtragshaushalt 2015 zunächst 5,0 Mrd. Euro sowie mit dem Abschluss des Haushaltsjahres 2015 gemäß § 6 Absatz 9 HG 2015 weitere 7,1 Mrd. Euro zugeführt. Im März 2016 konnte die Rücklage gemäß § 6a HG 2016 noch einmal um rund 0,7 Mrd. Euro aus dem Anteil des Bundes am Bundesbankgewinn aufgestockt werden. Der Bundeshaushalt 2016 sieht eine Entnahme aus dieser Rücklage in Höhe von 6,1 Mrd. Euro vor. Mit der verbleibenden Rücklage in Höhe von rund 6,7 Mrd. Euro ist es möglich, den Haushalt 2017, trotz zusätzlicher Belastungen, auch weiter ohne Neuverschuldung auszugleichen. <http://www.bundesfinanzministerium.de/Content/DE/Pressemitte...>
(http://www.bundesfinanzministerium.de/Content/DE/Pressemitteilungen/Finanzpolitik/2016/07/2016-07-06-PM-Kabinetttvorlage-Kurzfassung.pdf?__blob=publicationFile&v=3)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

117: Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Actual changes in the budget, reduction in spending need an adjusted budget law. Art 110 GG. However there is flexibility in the budget on sub-chapter level, as is part of the codified budget law: paragraph 5, page 6 and 7 of the proposed budget law: <http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf> (<http://dipbt.bundestag.de/doc/btd/18/092/1809200.pdf>) The nachtragshaushalt 2016 is here: <http://www.bundesfinanzministerium.de/Content/DE/Pressemitte...>
(http://www.bundesfinanzministerium.de/Content/DE/Pressemitteilungen/Finanzpolitik/2016/11/2016-11-30-Nachtraghaushalt-anl.pdf?jsessionid=85604C91481CF82109B5609ABEF77F08?__blob=publicationFile&v=2) The investment funds have been increased, and the spending for interest has been reduced.

Comments: Researcher: There has not been a need to reduce spending as the German economy is growing over the last years. However, the refugee crisis in 2016 forced the government to increase expenditure for these posts. As they wanted to dis-balance the budget they put money aside over consecutive years to free funds for this: Page 2 budget summary says: Um zusätzliche finanzielle Belastungen im Zusammenhang mit der Aufnahme und Unterbringung von Asylbewerbern und Flüchtlingen stemmen zu können, wurde im Jahr 2015 eine Rücklage gebildet. Dieser Rücklage wurden mit dem Zweiten Nachtragshaushalt 2015 zunächst 5,0 Mrd. Euro sowie mit dem Abschluss des Haushaltsjahres 2015 gemäß § 6 Absatz 9 HG 2015 weitere 7,1 Mrd. Euro zugeführt. Im März 2016 konnte die Rücklage gemäß § 6a HG 2016 noch einmal um rund 0,7 Mrd. Euro aus dem Anteil des Bundes am Bundesbankgewinn aufgestockt werden. Der Bundeshaushalt 2016 sieht eine Entnahme aus dieser Rücklage in Höhe von 6,1 Mrd. Euro vor. Mit der verbleibenden Rücklage in Höhe von rund 6,7 Mrd. Euro ist es möglich, den Haushalt 2017, trotz zusätzlicher Belastungen, auch weiter ohne Neuverschuldung auszugleichen.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

118: Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.

- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: There is an intense cooperation between the parliamentary committee for budgets, the parliamentary committee for audits and the High Court of Audits to discuss the findings of these audits and bring them before the executive. However, these meetings are not public. For 2015 the report is here: <http://www.bundesfinanzministerium.de/Content/DE/Monatsberichte/2016/01/Inhalte/Kapitel-3-Analysen/3-1-haushaltsabschluss-2015.html> For 2016 the preliminary report is here: <http://www.bundesfinanzministerium.de/Content/DE/Pressemitteilungen/Finanzpolitik/2017/01/2017-01-12-pm02.html>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

119: Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Step 1. The executive proposes a candidate for president and for vice-president, and the legislature votes yes/no (without debate) Step 2. The candidate is appointed by the president of Germany for a term of 12 years (without the possibility of renewal). For other members of the Bundesrechnungshof, the president of the Bundesrechnungshof proposes candidates, and the president of the Federal Republic of Germany appoints them. Clause 5 - Bundesrechnungshof Gesetz (here attached) The president, vice-president and all members of the bundesrechnungshof are independent, and the law that applies to the independence of the judiciary also applies to them (see Clause 3 Bundesrechnungshof Gesetz)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

120: 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. (100) 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. (0) 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).

Answer: a. (100)

Sources: The president and the vice-president are elected for one term of 12 years and will afterwards receive their pension. They are removed automatically after 12 years. Additionally to this provision, the law for judges applies especially clause 48 concerning pension age etc.: <https://www.gesetze-im-internet.de/bundesrecht/drjg/gesamt.pdf> (https://www.gesetze-im-internet.de/bundesrecht/drjg/gesamt.pdf)

Comments: Researcher: Comment to additional question: "Is there a way to remove the head of the SAI before their term." Clause three of the bundesrechnungshof gesetz (law for the Court of Audit - here attached) states that also the law for public officials applies. The law for public officials can be found here: https://www.gesetze-im-internet.de/bundesrecht/bbg_2009/gesamt.pdf (https://www.gesetze-im-internet.de/bundesrecht/bbg_2009/gesamt.pdf) which states the obligations for public officials and the reasons for termination of contract in chapter 3. Exact disciplinary measures and when the contracts can be ended in which cases of misconduct is furthermore detailed in the "bundesdisziplinargesetz" that can be found here: <http://www.gesetze-im-internet.de/bundesrecht/bdg/gesamt.pdf> (http://www.gesetze-im-internet.de/bundesrecht/bdg/gesamt.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

121: Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or 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. (67) 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. (33) 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. (0) 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).

Answer: a. (100)

Sources: The SAI makes its own draft and send it to the minister of Finance (art. 28 Federal Budget Code, Included). In art. 28 (3) it states that the Ministry has to inform the Federal government specifically if it wants to deviate from the bid submitted for the budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: See clause 88 to 90 of the Federal Budget Act: Article 88 Functions of the Bundesrechnungshof (1) Subject to the provisions set out below, the Bundesrechnungshof shall examine the entire financial management of the Federation. (2) On the basis of its audit findings, the Bundesrechnungshof may advise both Houses of the Federal Parliament, the Federal Government and individual federal ministries. Where the Bundesrechnungshof gives advice to Parliament, it will inform the Federal Government at the same time. Article 89 Scope of Audit (1) The Bundesrechnungshof shall examine 1. [] receipts, payments, commitments to incur expenditure, assets and liabilities, 2. programmes having expenditure or revenue implications, 3. provisional account entries for receipts and disbursements, 4. the employment of funds allocated to independent administration (self-administered funds). (2) The Bundesrechnungshof may limit the audit scope and refrain from auditing specific accounts as it sees fit. Article 90 Substance of Audit The audit shall examine whether the regulations and principles of adequate financial management have been observed, and in particular whether 1. the Budget Act and the adopted budget estimate have been adhered to, 2. receipts and payments have been properly substantiated and supported by vouchers, and whether both the budget and capital accounts have been properly prepared, 3. funds are administered efficiently and economically, 4. functions might be performed with fewer human or material resources, or more effectively by other means.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The written answers from the High Court of Auditors state that by law, they receive an audit under art 101 of the budget code(attached). On the second part of the answer, the pilot with different High Courts of Audits, I have confirmation from the Dutch Court of Auditors that they are indeed

involved in this pilot together.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: The response was changed from 'a' to 'b'. The process involving the Public Accounts Committee does not appear to comprise to a review of the audit processes of the SAI. However, the review by the Dutch Court of Auditors justifies a 'b' response.

124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The answer of the Bundesrechnungshof does not explicitly state how often the senior official testify at hearings. However, it does state that the cooperation is close. We have additionally found 5 Press moments of the president of the High Court of Audits last year: <https://www.bundesrechnungshof.de/de/presse-service/intervie...> (<https://www.bundesrechnungshof.de/de/presse-service/interviews-reden/interviews-des-praesidenten>) With the most important one the press conference on the audit report, every year in November. Moreover, the legislative committee for auditing also visits the Supreme Court of Audits and vice versa as this meeting agenda shows: <http://www.bundestag.de/blob/418898/890c86d6f272db51b244bd2b...> (<http://www.bundestag.de/blob/418898/890c86d6f272db51b244bd2ba7ff31c1/to18wp23-data.pdf>) and here the calendar: http://www.bundestag.de/ausschuesse18/a08/a08_rpa (http://www.bundestag.de/ausschuesse18/a08/a08_rpa)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

125: Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Udo Fenchel 28.10.2016: He answered that the discussion of the budget happens within the coalition, and it is the parliamentary prerogative to discuss the budget before publication on a platform like bundeshaushalt-info. The budget is only published on bundeshaushalt-info as it is adopted into law by the parliament, usually around November. It is then uploaded in the following December-January.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

126: With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.

- b. (0) The requirements for an “a” response are not met.
c. Not applicable (please comment).

Answer: b.

Sources: Interview Udo Fenchel

Comments: Researcher: As in the previous answer, there is no additional participatory procedures for the federal budget, beyond the parliamentary procedures.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

127:

During the budget formulation stage, which of the following key topics does the executive’s engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The executive’s engagement with citizens covers all six topics
b. (67) The executive’s engagement with citizens covers at least three (but less than six) of the above-mentioned topics
c. (33) The executive’s engagement with citizens cover at least one (but less than three) of the above-mentioned topics
d. (0) The requirements for a “c” response or above are not met
e. Not applicable (please comment)

Answer: d.

Sources: There are specific parliamentary commissions that discuss the budget, the budgetary commission and within that committee they have specialised for different topics and the specific committees for the above subjects also give input for the budgetary parliament committee. Interview Herr Heller 25.10.2016 Interview Udo Fenchel 28.10.2016 OECD Report: “Budget Review: Germany”, OECD Journal on Budgeting, Vol. 2014, Issue 2, OECD Publishing, Paris. p 63

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

128: Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
d. (0) The requirements for a “c” response or above are not met.
e. Not applicable (please comment).

Answer: d.

Sources: Interview Udo Fenchel 28.10.2016. In the monthly reports the latest numbers are provided:

<http://www.bundesfinanzministerium.de/Web/DE/Service/Publikationen/monatsbericht/monatsbericht.html>

(<http://www.bundesfinanzministerium.de/Web/DE/Service/Publikationen/monatsbericht/monatsbericht.html>) and interested citizens can best look there as these reports are very readable. The numbers at bundeshaushalt-info can also be used, but not to find an up to date expenditure report, hence cannot be used for monitoring, only a check afterwards.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

129: With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: Not Applicable because a participatory process as such is not undertaken. Answer is B as there is no process.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**130:**

During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: For budget monitoring the parliament has the prerogative. The in-year monitoring is usually done by the very active and powerful budgetary committee in parliament, they meet more than once a month. There is no specific participatory process for budget monitoring. 28.10.2016 Phone Interview Udo Fenchel - BMF Bund - Responsible for participatory processes and bundeshaushalt-info. OECD Report: "Budget Review: Germany", OECD Journal on Budgeting, Vol. 2014, Issue 2, OECD Publishing, Paris. p 63

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**131:**

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints

4. Intended outcomes

5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (Please comment).

Answer: d.

Sources: This is not applicable because such processes do not take place within the ministry of Finance according to Udo Fenchel.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

132: With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens’ inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: The executive does not use public participation beyond the parliamentary procedures.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

133: With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens’ inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Beyond the parliamentary process, there is not participatory process around the drafting or monitoring of the federal budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

134: Are participation mechanisms incorporated into the timetable for formulating the Executive’s Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: There is no participatory process foreseen for the federal budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: There are limited participation mechanisms with regards to the formulation of the budget at the line-ministries, due to the federal budget law, as found in this analysis of gov2.0: <http://www.gov20.de/die-parteien-zu-open-government-vor-der-...> (<http://www.gov20.de/die-parteien-zu-open-government-vor-der-bundestagswahl-2013/comment-page-1/>) However participation for policy planning and discussion are widespread, almost all ministries have programs for direct participation running. Normally, during the writing of laws and proposals, the ministry will launch a white-paper sketching the main points for the proposed law, an "eck-daten papier". Civil society, stakeholders and citizen can comment and these comments are taken up in the drafting process. Also many ministries run large open dialogue processes for more long term strategies. Some examples here: Ministry of Science and Education holds dialogues: <https://www.bmbf.de/de/buergerdialog-des-bundesministerium-f...> (<https://www.bmbf.de/de/buergerdialog-des-bundesministerium-fuer-bildung-und-forschung-224.html>) Ministry of Work and Social Affairs holds "white-book" procedure, discussing new labor markets: <https://www.arbeitsviernull.de/dialogprozess/weissbuch.html> (<https://www.arbeitsviernull.de/dialogprozess/weissbuch.html>) Ministry of Economics and Energy: <https://www.bmwi.de/DE/Themen/Mittelstand/Mittelstandspoliti...> (<https://www.bmwi.de/DE/Themen/Mittelstand/Mittelstandspolitik/dialogplattform-einzelhandel.html>) Ministry of Economic Cooperation and Development: <http://www.peacelab2016.de/peacelab2016/> (<http://www.peacelab2016.de/peacelab2016/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

136: Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: In the normal parliamentary procedure, there is a debate in parliament in September to discuss the proposed budget law, which is open to the public, meaning that the general public can watch the sessions from the gallery. But there are no specific deliberations or additional procedures.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: IBP revised the response from "d" to "c" based on cross country consistency. See below, the list of all public hearings held during FY 2016: <https://www.bundestag.de/ausschuesse18/a11/anhoerungen/2016-...> (<https://www.bundestag.de/ausschuesse18/a11/anhoerungen/2016-inhalt/405816In>) addition, all parliamentary committees hold public hearings which are open to the general public, and a few experts are invited to testify. See for example, <https://www.bundestag.de/ausschuesse18/a07/anhoerungen/85--s...> (<https://www.bundestag.de/ausschuesse18/a07/anhoerungen/85--sitz-/438006Finance>) Committee held a public hearing with invited experts on "draft law for tax incentives for road transport" on 5th September 2016.

137:

During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)**Sources:** 28.10.2016 Interview Udo Fenchel.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: IBP revised the response from "d" to "c". The schedule of Public Hearings is posted on the webpage of the Finance Committee: <https://www.bundestag.de/finanzausschussMost> (<https://www.bundestag.de/finanzausschussMost>) public hearings and testimonies by experts are on the issue of Revenue forecasts, policies, and administration.

138: Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: Interview Udo Fenchel and the remark on the government 2.0 page that all parties do not see a participatory budget at federal level feasible due to the budget-law: <http://www.gov20.de/die-parteien-zu-open-government-vor-der-...> (<http://www.gov20.de/die-parteien-zu-open-government-vor-der-bundestagswahl-2013/comment-page-1/>)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: IBP revised the score from "d" to "c". Almost all public hearings are followed by published written transcripts of the meeting and all inputs received by the invited experts. See for example: <https://www.bundestag.de/ausschuesse18/a07/anhoerungen/85--s...> (<https://www.bundestag.de/ausschuesse18/a07/anhoerungen/85--sitz-/438006>)

139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: The audit report is presented as a briefing to the parliament and with a speech by the president of the Supreme Audit Committee. <https://www.bundesrechnungshof.de/de/veroeffentlichungen/bem...> (<https://www.bundesrechnungshof.de/de/veroeffentlichungen/bemerkungen-jahresberichte/jahresberichte/2016/rede-pressemitteilung/2016-bemerkungen-rede-des-praesidenten>) The remarks are then taken up by the budget-committee of the parliament, and one by one debated by the committee for auditing and the responsible ministers are held accountable by this committee. The budget committee then prepares the "entlastingsentscheidung": the decision of the parliament to accept the audit report, recommend the government to take over the recommendations and relieve the SAI of its task (Source: pre-ambule: Bemerkungen 2016 p.2 - attached as PDF). I have double checked if I could find the protocols of the meetings of the budget committee and the audit committee but only the agenda's are open to the public, the meetings are closed for the public: http://www.bundestag.de/ausschuesse18/a08/a08_rpa/ (http://www.bundestag.de/ausschuesse18/a08/a08_rpa/) <http://www.bundestag.de/haushalt> (<http://www.bundestag.de/haushalt>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

140: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: a. (100)

Sources: There is no formal procedure, individuals can write letters and although the bundesrechnungshof insists that they take up these letters and may use them for informing further audits, the independence of the High Court of Auditors prevails hence they make their own decisions on themes and topics, not influenced by parliament and government, and there is no procedure for citizens direct involved either (except for writing letters). See answer Martina Koss - representative Martina Koss (attached). Even more so, the public is not informed of all the outcomes of the Supreme Court of Auditors. Many reports remain closed and cannot even be obtained with FOIA requests.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: The response was changed from 'b' to 'a'. There is evidence that citizens can suggest topics (see <https://www.bundesrechnungshof.de/de/presse-service/buergerservice> ([//www.bundesrechnungshof.de/de/presse-service/buergerservice](https://www.bundesrechnungshof.de/de/presse-service/buergerservice))) and evidence provided under sources.

141: Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.

- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: First of all there is no formal mechanism, so also no feedback mechanism. Moreover, many - although we do not know the exact number - audit reports are not public, nor are the meetings of the parliamentary committee for audits. For the reports that are published, the Supreme Court of Audits maintains this portal on its website: <https://www.bundesrechnungshof.de/de/veroeffentlichungen> (<https://www.bundesrechnungshof.de/de/veroeffentlichungen>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

142: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: a. (100)

Sources: The population has the possibility to contribute and is encouraged to do so. See p.45/46 in the Informationsbroschuere of the Bundesrechnungshof: <https://www.bundesrechnungshof.de/de/bundesrechnungshof/info...> (<https://www.bundesrechnungshof.de/de/bundesrechnungshof/informationsbroschuere/informationbroschuere-der-bundesrechnungshof>) The Supreme Court itself still decides on priorities in its audits. Though, contributions from the public are used "to the extent possible".

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: I would call the right to petition a 'formal mechanism'.

Government Reviewer

Opinion: Not Qualified

Researcher response: The 'right to petition' alone is not yet a formal mechanism. A formal mechanism would be a situation where the public has the possibility to participate/contribute AND is being encouraged to do so. Following the Peer Reviewer's comment we checked the available document again and found an Informationsbroschuere on the website of the Bundesrechnungshof (<https://www.bundesrechnungshof.de/de/bundesrechnungshof/info...> (<https://www.bundesrechnungshof.de/de/bundesrechnungshof/informationsbroschuere/informationbroschuere-der-bundesrechnungshof>)). On page 45 and 46, they explain how the population is involved in the process ('Die Bevoelkerung hilft mit') and also provide their phone number and e-mail as well as physical address at the beginning of the brochure. This can be considered a formal mechanism as the Bundesrechnungshof is providing the population with the opportunity to contribute and is also encouraging the public to do so.

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