

International Budget Partnership

GUIDE TO THE OPEN BUDGET QUESTIONNAIRE: AN EXPLANATION OF THE QUESTIONS AND THE RESPONSE OPTIONS

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Introduction and Overview

The first step for researchers in all countries included in the *Open Budget Survey* is to complete the Open Budget Questionnaire. The data collected through the Open Budget Questionnaire will form the basis of the *Open Budget Index* and *Open Budget Survey* results, which will be released worldwide at the end of the research period. The Open Budget Questionnaire has two broad purposes. First, it is designed to assist independent civil society researchers in understanding select international good practice benchmarks for budget transparency and accountability and applying these standards to the practices the researchers observe in their countries. Second, by providing a common methodology for investigating budget transparency and accountability, the questionnaire is intended to link civil society research efforts on these issues across countries. By applying this standard methodology to research in all countries, comparisons across countries are possible. By examining each country's performance against internationally accepted standards within a cross-national context, the Open Budget Questionnaire draws global attention to the importance of open and accountable government budgets.

Civil society budget groups have a unique interest in promoting public access to budget information during all phases of the budget cycle. The availability of comprehensive, accessible, useful, and timely budget information is essential for civil society to participate effectively in the budget process. The questionnaire is specifically designed to help researchers identify what and how much information is publicly available during each of the four stages of the budget process (i.e., formulation, approval, implementation, and audit), whether it is timely and accessible, and whether there are any information gaps.

This focus on public access to information, as well as opportunities to participate in budget processes, is what makes the questionnaire unique among assessments of government transparency and accountability. However, the Open Budget Questionnaire addresses only a limited set of topics related to the larger issues of effective public financial management, public participation, and accountability. Thus, the Open Budget Questionnaire is intended to complement rather than replace other research related to these topics. The IBP strongly encourages researchers to develop their own country-specific research as a way to highlight and draw attention to important issues in their country.

It is important to keep in mind that there are some areas the questionnaire does not examine at all, including the legal and administrative framework for public expenditure management within countries, or the transparency and accountability of subnational levels of government. These are both highly important matters, but are difficult to capture across different types of budget systems in a way that allows for comparisons between countries.

Important Principles Related to Budget Transparency and Accountability

Notwithstanding its limitations, the questionnaire does attempt to capture and make operational some important basic principles and standards, or norms, related to transparent and accountable budgeting systems and practices. These include:

Prior authorization: The legislature should authorize measures involving expenditure, revenue collection, and debt *prior* to the executive taking action.

Unity: All proposed annual expenditures, revenues, and other government financial activities should be presented to the legislature in one consolidated presentation, the Executive's Budget Proposal. (Although in practice in many of the countries studied, this consolidated presentation takes the form of a primary document, with several supporting documents.)

Comprehensiveness: Not only should the government disclose its financial activities in its annual budget proposal

but it also should issue documents at other times during the budget year to provide a comprehensive, updated picture of the government's actions.

Periodicity: The executive should adhere to regular deadlines in an annual calendar for drafting the budget, presenting it to the legislature for debate and enactment, executing the budget, and presenting its final accounts to the public and the Supreme Audit Institution (SAI). Timely and regular reporting on each of these four phases of the budget process is essential. It is also important for the legislature and SAI to perform their critical roles in a timely manner throughout the budget year, especially when it comes to debating and approving the annual budget and reviewing the final accounts.

Specificity: The description of every budget item should result in a clear overview of the government's expenditure plans. The descriptions and figures provided for budget items should not be so highly aggregated (presented as grand totals) that they do not give a clear picture of the government's intentions, and this information should be presented according to internationally accepted classification systems to avoid obfuscation.

Legality: All expenditures and activities should be in keeping with the law. Where the law does not adhere to or promote basic principles of transparency and accountability, civil society should make recommendations to amend it.

User-friendly structure: A country's budget documents are its government's key accountability documents: they should be presented in a manner that is manageable and understandable by the full spectrum of audiences, and their varying levels of technical capacity, including the legislature, civil servants, and public.

Publicity: All of a country's citizens should have the right, as individuals or in association in the form of civil society organizations (CSOs), to make and express judgments on the country's budget. This requires that budget documents be widely available. This is especially important for the Executive's Budget Proposal, which should be available to citizens *before* it is adopted by the legislature.

Means and ends: Clear links should be made between the government's policies, plans, budget inputs and outputs, and desired outcomes. The explanation accompanying the budget should communicate clearly its aims in terms of inputs, objectives to be achieved, and measurable results.

Other Useful Tools for Budget Transparency Research

We suggest that researchers visit the Open Budget Initiative on the IBP website (<http://www.internationalbudget.org/opening-budgets/open-budget-initiative/>) for other useful links and tools that can help focus additional budget transparency research they might be considering.

In addition, the International Monetary Fund (IMF), the World Bank, and the Organization for Economic Cooperation and Development (OECD) have developed comprehensive questionnaires and diagnostic tools for examining fiscal transparency, public expenditure management, and budget practices and procedures.¹

Taken together, these various instruments highlight the breadth and complexity of budget transparency. The Open Budget Questionnaire is intended to supplement these other efforts, primarily emphasizing matters related to public access to information.

¹ See, for example, <https://www.imf.org/external/np/fad/trans/>, <https://pefa.org/content/pefa-framework>, and <http://www.oecd.org/governance/budgeting/internationalbudgetpracticesandproceduresdatabase.htm>.

General Information about the Questionnaire

The Open Budget Questionnaire is designed to be completed by an independent civil society researcher, or a team of such researchers, in order to produce a single set of responses for each participating country. The questionnaire seeks to determine whether a country's government provides certain types of information to the public, and whether certain activities occur during the budget process. **Answers to the questions must be based on empirical research, and researchers are required to provide evidence as to why they have selected a particular answer.** This evidence can include references to specific documents, in their entirety or sections/chapters/pages, or interviews with public officials. Each question will provide a "Comment" box in which researchers can summarize supporting evidence and explain why a particular answer option has been selected over another. Please see the discussion that follows on citations and references.

Similar to the OBS 2015, all researchers will use an online survey management tool to complete the 2017 Open Budget Questionnaire. The survey tool, called *Indaba*, will help integrate and expedite the collection, discussion, and transfer of raw data among researchers working in 115 countries worldwide. *Indaba* will not only help expedite the Open Budget Questionnaire data collection process, but will also make it easier for researchers, activists, and the IBP to highlight the Survey results.

Once the questionnaire is completed, it will be reviewed by an anonymous peer reviewer who has substantial knowledge of the particular country's budget system to help ensure the validity and objectivity of the results produced by the researcher or research team. With the researcher's permission, a second set of comments provided by the government will be solicited.

It is important for researchers to note the following:

- *The questionnaire focuses on the activities of central government and does not address the role of state and local governments.* Because the questionnaire was designed to measure budget transparency and accountability in a way that would allow for cross-country comparisons, it is not well suited to investigate intergovernmental relationships, the nature of which can vary significantly from country to country. Researchers interested in examining intergovernmental fiscal relations in their country may want to consider developing supplementary questions to capture these activities.
- *For the most part, the questionnaire seeks to discover what occurs in practice, rather than what the law requires.* The small number of questions that do refer to legal provisions state this clearly in the question. Researchers should answer the vast majority of questions based on the actual practice in their country. This focus on what occurs in practice recognizes that, in some cases, well-intentioned budget laws are not actually implemented and thus have little impact on the budget process. At the same time, this focus should not be interpreted as minimizing the importance of codifying certain aspects of the budget process; legal requirements for openness and transparency are an essential part of guaranteeing sustained transparent, responsive, accountable, efficient, and effective budgeting.
- *Unless stated otherwise, the questionnaire is concerned with those budget documents that are made available to the public.* Please answer the 142 questions in Sections Two through Five of the questionnaire based on publicly available budget documents.
- *Unless stated otherwise, the questions are intended to apply to the most recently completed part of the budget process covered by the question.* As a result, the questionnaire will likely apply to budgets from several years. Please note that for countries included in the *2015 Open Budget Survey*, documents that were used to respond to the *2015 Open Budget Survey* cannot be used to respond to the 2017 Open Budget Questionnaire.

Structure of the Questionnaire

The Open Budget Questionnaire is composed of five sections. The first section (Section 1: Public Availability of Key Budget Documents) contains a series of questions that allow researchers to examine and map the availability and dissemination of a country's eight key budget documents. This first section requires the researcher to identify each of the key budget documents that a country issues (or fails to issue) during each of the four phases of the budget process, provide details on document availability and timely publication, and note any laws governing the country's budget process. The researcher will then use this information to answer the majority of the 142 questions in the remaining sections of the questionnaire (sections 2-5). The 142 questions are grouped into four sections: Section 2: Comprehensiveness of the Executive's Budget Proposal; Section 3: Comprehensiveness of Other Key Budget Documents; Section 4: Role and Effectiveness of Oversight Institutions in the Budget Process; and Section 5: Public Engagement in the Budget Process.

The second section of the questionnaire (Comprehensiveness of the Executive's Budget Proposal) seeks to assess the information provided in the Executive's Budget Proposal and its supporting documentation. The Executive's Budget Proposal merits significant attention because it is the blueprint for how the government will raise and spend funds to realize its economic and social policy goals. As such, it is frequently subject to the most scrutiny and debate during the course of the budget year.

How closely the Executive's Budget Proposal adheres to good practices for presenting budget information is generally carried through and reflected in the other budget documents that are issued throughout the process. For example, if a government adopts the good practice of providing in the Executive's Budget Proposal a highly detailed classification of its expenditures that include functional, economic, and administrative breakdowns, it is much more likely to be in a position to carry this practice through to its reporting in other phases of the budget cycle, such as that in its In-Year and Year-End Reports.

The third section of the questionnaire (Comprehensiveness of Other Key Budget Documents) assesses the information provided in the other seven key budget documents that should be published throughout the budget process. The questions in this section parallel many of those asked in Section 2, but rather than evaluate the Executive's Budget Proposal, the questions focus on the Pre-Budget Statement, the Enacted Budget, the Citizens Budget, In-Year Reports, the Mid-Year Review, the Year-End Report, and the Audit Report.

The fourth section of the questionnaire (Role and Effectiveness of the Oversight Institutions in the Budget Process) assesses the effectiveness of the legislature and Supreme Audit Institution (SAI) in overseeing the budget process. In particular, the indicators assess whether the broader architecture of the budget system includes adequate checks and balances for ensuring integrity and accountability in the use of public resources.

The fifth section (Public Engagement in the Budget Process) focuses on opportunities for public engagement during the budget process—a necessary complement to budget transparency. For access to budget information to contribute to improvements in budget policies, execution, and outcomes, it must be coupled with opportunities for the public to use this information to participate meaningfully in budget decisions and oversight. The final section of the questionnaire looks at the processes, mechanisms, and practices the executive, legislature, and Supreme Audit Institution have in place to ensure that the public is included in the formulation, discussion/approval, execution, and auditing of their country's national budget. The indicators are aligned with the Global Initiative for Fiscal Transparency's new principles on public participation, which now serve as the basis for widely accepted norms on public participation in national budget processes.

Questionnaire Breakdown by Key Budget Document

As noted above, the majority of the questionnaire is broken down by budget document type. Section 2 focuses on the Executive's Budget Proposal and Section 3 covers the remaining seven budget documents. A

detailed description of each of the eight key budget documents can be found in the questionnaire guidelines, preceding the series of questions related to that particular document. The box below shows the range of questions that correspond to each budget document.

Please note that researchers should not use information contained in a document that is issued during one phase of the budget cycle to answer questions related to another budget document. This is because the questionnaire is specifically intended to evaluate the information available to the public during each of the various phases of the budget year. For example, when answering questions on the Executive’s Budget Proposal, researchers should not use information from documents that are issued during other stages of the budget cycle (e.g., In-Year, Year-End, or Audit Reports).

Executive’s Budget Proposal	Questions 1-53
Pre-Budget Statement	Questions 54-58
Enacted Budget	Question 59-63
Citizens Budget	Question 64-67
In-Year Reports	Questions 68-75
Mid-Year Review	Questions 76-83
Year-End Report	Questions 84-96
Audit Report	Questions 97-102

Structure of Responses to the Questions

The majority of questions have four possible responses, as well as “not applicable/other.” There are a handful of yes/no questions, with option “c” being “not applicable/other.” In general, the first response (letter “a”) is the most positive answer, reflecting best practice for the subject matter of that question. The second response (letter “b”) is intended to reflect good practice. A response of “c” reflects poor or weak practice, while the fourth response (letter “d”) is the most negative. Detailed explanations of appropriate answer choices are provided individually in the guidelines following each of the Survey’s 142 questions.

For the purposes of numeric scoring of the responses, an “a” response is scored as 100 percent, “b” is scored as 67 percent, “c” is scored as 33 percent, and “d” is scored as 0 percent. Responses of “e” (not applicable/other) are not considered in the scoring.

As mentioned above, the “a” responses to the questions attempt to capture “best practice” when it comes to transparent and accountable budgeting. For the most part, these best practices regarding the timeliness and content of specific budget documents are drawn from guidelines found in the OECD’s *Best Practices for Budget Transparency* (<http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf>); the IMF’s *Manual on Fiscal Transparency* (2007) (<https://www.imf.org/external/np/pp/2007/eng/101907m.pdf>) and revised draft *Fiscal Transparency Code* (July 2013) (<http://www.imf.org/external/np/exr/consult/2013/fiscransp/pdf/070113.pdf>); the IMF’s *2001 Government Finance Statistics Manual* (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>); and the *Public Expenditure and Financial Accountability (PEFA) Framework* (<https://pefa.org/content/pefa-framework>). However, the questionnaire covers topics in addition to those related to budget documents, and for many of these issues standardized “best practices” do not exist. Therefore, the questionnaire sets reasonable goals in these areas with an eye to establishing standards or norms.

When Does the “Not Applicable” Response Apply?

Although the Open Budget Questionnaire questions and responses were drafted to apply to virtually all countries, there are occasions when they do not correspond to the particular circumstances in a country. In

these situations, the “e” response (not applicable/other) should be selected. Researchers should use this response sparingly and choose it only after carefully reviewing the applicability of all other responses. For the purposes of numerically scoring the questionnaire, an “e” response (not applicable/other) results in the corresponding question being dropped from consideration and omitted from the numerical score. Note that during the vetting process IBP staff members will contact researchers to discuss all questions marked not applicable.

For all questions answered with “not applicable/other,” researchers should provide a brief explanation in the “Comment” section as to why they believe the answer choices provided are not applicable, or why another response would be more appropriate.

Answers Involving Documents that Are Not Available to the Public

The Open Budget Questionnaire is intended to evaluate information on the central government’s budget that is available to the public. Therefore, researchers should not answer questions based on information that they may have unique access to through, for example, contacts in the executive, or from a document that might have been provided by a friendly legislator. If no information is available to the public, as a general rule, the answer should be marked “d.”

Moreover, if a document is not available to the public, then all the questions regarding that document should be marked “d.” For example, if the Executive’s Budget Proposal is not made available to the public after it is tabled in the legislature and is only available after the legislature enacts the budget, then *all* of questions 1-53 should be marked “d.” Similarly, if a Mid-Year Review is not made available to the public, or not within the specified timeframe, then *all* of questions 76-83 must be marked “d.”

Citations and References

The releases of past *Open Budget Survey* results have been high-profile events that have attracted significant scrutiny and spurred a global public debate on the issue of budget transparency. We expect the release of the cross-country results of the *2017 Open Budget Survey* to generate a similar response. As such, we ask researchers to cite a source or reference when answering questions 1-142 of the questionnaire. This supporting evidence for answers is intended to enhance the confidence of the media and other users in the *Open Budget Survey* results.

Briefly cite a source or provide a short comment (which may be as short as one sentence or one paragraph, as appropriate) for answers to each question. The citation or comment should reference the title and page numbers or subsection of the budget document from which you have drawn your answer, or it should describe the conditions that led you to select a particular answer.

Please keep all citations and comments within the word limit set by the online survey platform.

Researchers also should keep in mind that this is an international initiative and many of those who might read a country’s questionnaire may not be familiar with the details of the budget process in that country, or aware of important persons or actors on the budget scene. Therefore, researchers should spell out the titles of documents, avoid or explain any specialized terminology that might be used in their country, and explain to the reader any special circumstances that might have influenced their answer, but which may not be apparent to an international audience.

- A short citation for a reference to information drawn from a budget document could be one or two sentences long and read as follows (researchers should include the Internet address/URL for the document cited, if it is posted on the web):

Information identifying different sources of tax revenues by type can be found on page 36 of Appendix 5 of the draft of the federal budget for the year 2012, titled "Amount of Federal Budget Revenues in the Year 2012."

OR

The information appears in Section 5 of the transmittal message that accompanies the budget, which is titled "The Consolidated Public Sector Budget for 2010." This transmittal message can be seen on the Internet at www.mecon.gov.ar/onp/html/proy2010/mensaje/cap5.htm.

- In cases in which the budget documents present only partial information, researchers may choose to provide a citation that gives some insight into why they chose a "b" or "c" answer. A comment as follows could be provided:

Detailed program information accounting for more than two-thirds of expenditures is provided, beginning on pg. 34 of the FY 2012 Budget of the Republic. However, some agencies and entities, such as the Ministry of Agriculture, do not provide program-level detail for their budgets. Instead, expenditures for these entities are simply listed as an aggregated total for the ministry, or as a transfer to a public entity.

OR

Multiyear expenditure information is presented for two of three classifications: economic and functional. Information can be found in Paragraphs 2-5 of the Executive's Budget Proposal, titled "The Consolidated Budget of the Public Sector for 2013, and the Multi-Year Budget Projections." Detailed information by administrative classification is generally provided for the budget year in question, or in specific reports to international donors.

- If the document in question or information is not available to the public, researchers may decide to provide a citation as follows:

This document is not available to the public.

OR

This document is produced for internal purposes but it is not made available to the public.

OR

A review of the Executive's Budget Proposal for the year 2012, "Consolidated Budget of the Public Sector in the Year 2012," and the supporting documents that accompany it ("The Investment Budget for State Enterprises" and "Terms of Loans") indicates that this information does not appear in the documents.

- In some instances, researchers may wish to provide an example to strengthen the credibility of their answers. An example also can give insight to readers about why a particular answer was selected. Providing concrete details (dates, names, actions) about examples provided can strengthen their usefulness. For example:

The deadline for the executive to present its budget proposal to the legislature is established in the Law of Financial Administration (Law No. 24.156). However, the executive rarely complies with this deadline. For example, during the 2013 budget year, the executive was required by the law to submit its proposal by April 30, but it did not make the submission until May 26.

OR

There is no legal requirement regarding the deadline for the release of the budget to parliament prior to the beginning of the budget year. This limits the opportunity for advocacy and participation by civil society and the public. For example, the government budget year ends on June 30, but during the 2013 budget year the budget was not tabled until the first week of July. The legislature was under pressure to adopt the document, and the debate before it was adopted lasted only from July 3-8.

IMPORTANT NOTE FOR THOSE RESEARCHERS IN COUNTRIES WHERE THE OPEN BUDGET QUESTIONNAIRE WAS COMPLETED IN 2015: Please provide in the “Comment” section an explanation for a change in the responses from the 2015 questionnaire. This explanation might be very brief, such as:

The answer selected demonstrates an improvement [deterioration] in performance from the 2015 round of research.

OR

The presentation [or practice] is similar to that in the previous period, but researcher reassessment has led to a change in response.

Providing such a brief explanation for changes in responses from one period to the next will greatly speed the review time required for the questionnaire. (IBP staff members intend to contact researchers about any changes in response from one research round to the next that are not accompanied by an explanation.)

Citations for Information from Interviews with Government Officials

Interviews with officials in the executive, legislature, and the Supreme Audit Institution will be necessary to complete some portions of the questionnaire. For example, an interview with an official from the appropriate ministry will be necessary to determine whether a document is not produced or produced for internal purposes only.

Some questions explore the internal capacity of the legislature and the information that the executive and the Supreme Audit Institution provide to members of the legislature. These questions will likely require an interview with a legislator or a legislative staff member. Researchers should ensure that they interview legislators who are not members of the ruling party or coalition in their country, both to obtain answers to these questions and to understand their perspective. Failure to provide information to opposition parties should be noted in the “Comment” section for these questions.

Researchers also may choose to use the “Comment” section to note any significant political parties in their countries that have been excluded from access to budget information or the budget debate. This might be because a lack of free and fair legislative elections denies these parties access to the legislature *itself*, or due to such other conditions as arbitrary denial or withdrawal of political party registration.

Most of the questions in Section 5 on public engagement are likely to require the researcher to both examine publicly available documents and interview officials in order to capture the actual practice of the various institutions in terms of engaging with the public throughout the budget process.

Researchers should try to identify all of the officials that they interview for the purposes of completing the questionnaire in order to strengthen the credibility of their citations. This may be especially important when the Survey results are released in countries that do not perform well. However, researchers are not required to identify the officials interviewed by name in the questionnaire. (In some countries, it will not be possible to obtain an on-the-record interview with an official, and many officials will only grant the interview on the

condition that their names not be published.)

Nevertheless, if possible, researchers should try to identify officials interviewed with as much specificity as possible. For example, they should include as much of the following as possible: the name of the official, his or her title, the ministry or agency, and the date of the interview, in addition to the pertinent information that came out of the interview.

Peer Review

After the researcher or research team has completed and submitted the questionnaire, IBP staff members will review it and discuss with researchers any issues that indicate that answers were chosen using assumptions that were not consistent with the *Open Budget Survey* methodology. The questionnaire will then be submitted to an anonymous peer reviewer for review. The use of an anonymous peer review system is intended to increase the confidence of the media and other users that the data is accurate and free of potential bias. Unless the researcher objects, the IBP also will seek comments from the country's government, which will be included as a third set of review comments.

Once the questionnaire has been reviewed, the IBP will contact the researcher or research team to further discuss whether differences between the researcher's answers and those of the peer reviewers need to be reconciled. As part of this process, we may ask researchers to write a further elaboration of their answer choice. We expect this elaboration to be brief and not to exceed four paragraphs in length per question.

International Budget Partnership

2017 Open Budget Questionnaire and Corresponding Guidelines

SECTION 1: Public Availability of Key Budget Documents

Introduction: The goal of the questionnaire is to examine the transparency of the budget system, so its primary focus is on key budget documents that should be made available to the public, according to international good practice. Section one contains questions that allow the researcher to examine and map the public availability and dissemination of its country's key budget documents (i.e., Pre-Budget Statement, Executive's Budget Proposal (EBP) and Supporting EBP Documents, Citizens Budget, Enacted Budget, In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report). Once completed, the responses to these questions will serve as the foundation for the completion of the rest of the questionnaire, as researchers will reference the specific documents cited in the questions to answer the questions contained in Sections 2 – 5 of the questionnaire.

Researchers should record information for and assess **the most recently released version of the document** for the relevant stage of the budget cycle. For example, if the researcher is evaluating the availability of the Executive's Budget Proposal, he or she must use the Executive's Budget Proposal for the upcoming budget year or, depending on the budget calendar, the budget just enacted.

If the executive has not released its proposal for the upcoming year or did not release the proposal within the appropriate time frame for the recently Enacted Budget, researchers should **not** evaluate documents produced during an earlier fiscal year. The same is true for documents related to implementation or audit; researchers must assess those documents that should have been made publicly available for the most recent period that falls within the timeline for the release of documents for each phase (please see the *Guidelines on Public Availability of Budget Documents* for more specific information on each budget document: <http://www.internationalbudget.org/publications/open-budget-survey-guidelines-public-availability-budget-documents/>).

Documents assessed in the questionnaire will correspond to several different budget years. For instance, assume that the assessment is being done in May 2016 in a country whose fiscal year runs from April to March. Also assume that the budget for that fiscal year (2016-17) has already been considered by the legislature and enacted into law. In this case, the researcher should use fiscal year 2016-17 for the documents related to the process of formulating, debating, and adopting the budget (specifically, the 2016-17 Pre-Budget Statement, the 2016-17 Executive's Budget Proposal, and the 2016-17 Enacted Budget). However, because fiscal year 2016-17 has just started, documents related to monitoring the budget would not have been issued for 2016-17 yet. Therefore, the researcher should consider In-Year Reports and the Mid-Year Review issued for the 2015-16 budget, because that is the most recent budget for which these reports have been produced (in May it will be only one month into 2016-17). Furthermore, although fiscal year 2015-16 is completed in this example, the final Year End Report and the Audit Report for that year may not have been released yet. In this case, the Year-End Report and the Audit Report would have to refer to the 2014-15 budget.

There is one exception to the above guidance. **If – and only if –** a particular budget document was not released for the most recent fiscal year because of some legitimate, one-time event (e.g., an election), it is permissible to use the previous fiscal year as the basis for answering questions about this document. In these rare instances, researchers should provide the rationale for this choice below their response on the questionnaire. Please consult an IBP program officer when determining whether an exception is applicable.

Finally, in completing this section, researchers should consult the IBP's *Guide to Transparency in Government Budget Reports* (<http://www.internationalbudget.org/publications/guide-to-transparency-in-government-budget-reports-why-are-budget-reports-important-and-what-should-they-include/>) or the OECD's *Best Practices for Budget Transparency* (<http://www.oecd.org/gov/budgeting/best-practices-budget-transparency.htm>), which provide a comprehensive and clear description of each budget document and its contents. Researchers have told us during previous rounds of the Open Budget Survey that these references were a significant help to them in identifying and distinguishing between budget documents. In many countries, distinguishing between documents can be very difficult, and for the purposes of answering the questions in Sections 2 and 3 of the questionnaire it is very important not to confuse the documents.

Pre-Budget Statement (PBS)

The PBS presents the executive's economic and fiscal policy plans for the forthcoming budget year and encourages debate on the budget in advance of the presentation of the more detailed Executive's Budget Proposal. The Pre-Budget Statement reflects the culmination of the strategic planning phase of the budget process, in which the executive broadly aligns its policy goals with the resources available under the budget's fiscal framework — the total amount of expenditure, revenue, and debt for the upcoming budget year. This process establishes the parameters of the budget proposal before detailed program funding decisions are made. By laying out the budget's broad parameters, the statement can help create appropriate expectations for the Executive's Budget Proposal. The Pre-Budget Statement can also be associated with a medium-term expenditure framework, which seeks to link policy, planning, and budgeting over a multi-year period. Best practice recommends that the Pre-Budget Statement include: macroeconomic forecasts upon which the budget will be based; major revenue and expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget; and multi-year revenue and expenditure projections.

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."

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for a PBS to be considered publicly available, it must be made available to the public one month before the Executive's Budget Proposal is submitted to the legislature for consideration. If the PBS is not released to the public at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the PBS.

- a. 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. 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. 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. 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

PBS-3a. If the PBS is published, what is the date of publication of the PBS?

Note that the date of publication is not necessarily the same date that is printed on the document.

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.”

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.”

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.”

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option “d” applies if the PBS is not published or not produced, therefore its machine readability cannot be assessed.

- 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

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

If the PBS is not considered publicly available under the OBS methodology (and thus the answer to Question PBS-2 was “d”), a government may nonetheless produce the document.

Option “a” applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)

Option “b” applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option “b” also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option “c” applies if the document is produced for internal purposes only and so is not made available to the public.

Option “d” applies if the document is not produced at all.

Option “e” applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer “c” or “d” applies.

- 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)

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.”

PBS-7. If the PBS is produced, please write the **full title** of the PBS.

For example, a title for the Pre-Budget Statement could be “Proposed 2014 State Budget” or “Guidelines for the Preparation of Annual Plan and Budget for 2014/15.”

If the document is not produced at all, researchers should mark this question “n/a.”

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

While the Citizens Budget was initially conceived as a simplified version of the Executive’s Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a “citizens” version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a Citizens Budget is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a Citizens Budget for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

- a. Yes
- b. No

Executive's Budget Proposal (EBP) and its Supporting Documents

The Executive's Budget Proposal is the government's major statement on fiscal issues for the budget year that is about to begin. This document includes detailed revenue, expenditure, and debt estimates; macroeconomic assumptions, historical and multi-year budget data; and public policy information. The EBP is one of the most important policy documents that a country issues each year, for it is through the budget that governments translate many of their key policy goals into action. The nature of the Executive's Budget Proposal can vary from country to country; sometimes it is a single document, and sometimes it is a collection of multiple documents. It is important that the Executive's Budget Proposal is transparent because its proposals determine revenues (how much citizens pay in taxes), expenditures (how government resources are distributed among citizens), and debt (how much of the cost of government is borne by current or future generations). To allow for an informed public and legislative discussion on the budget, best practice calls for the executive to provide a full explanation of its taxation, spending, and borrowing plans well in advance of its enactment.

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."

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.

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EBP to be considered publicly available, it must be made available to the public while the legislature is still considering it and before the legislature approves (enacts) it. If the EBP is not released to the public before the legislature approves (enacts) it, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EBP.

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

EBP-3a. If the EBP is published, what is the date of publication of the EBP?

Note that the date of publication is not necessarily the same date that is printed on the document. 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.

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.”

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.

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?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at:

<http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option “d” applies if the EBP is not published or not produced, therefore its machine readability cannot be assessed.

- 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

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

If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was “d”), a government may nonetheless produce the document.

Option “a” applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EBP-2).

Option “b” applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option

“b” also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option “c” applies if the document is produced for internal purposes only and so is not made available to the public.

Option “d” applies if the document is not produced at all.

Option “e” applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer “c” or “d” applies.

- 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)

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.”

EBP-7. If the EBP is produced, please write the **full title** of the EBP.

For example, a title for the Executive’s Budget Proposal could be “Draft Estimates of Revenue and Expenditure for BY 2014-15, produced by the Ministry of Finance, Planning and Economic Development.”

If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

If the document is not produced at all, researchers should mark this question “n/a.”

EBP-8. Is there a “citizens version” of the EBP?

While the Citizens Budget was initially conceived as a simplified version of the Executive’s Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a “citizens” version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a Citizens Budget is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a Citizens Budget for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

- a. Yes
- b. No

Enacted Budget (EB)

The Enacted Budget is a document (a budget or appropriation) that is typically approved by the legislature, after debating the executive's proposed budget. The Enacted Budget provides the baseline information for any analyses conducted during the fiscal year. In other words, it is the starting point for monitoring the execution phase of the budget. In some countries, the Executive's Budget Proposal varies significantly from the Enacted Budget, so it is important that the content of the two documents is assessed individually. The Enacted Budget grows in importance when it differs significantly from the budget proposal. The Enacted Budget allows one to compare what was proposed by the executive to what the legislature enacted into law.

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."

EBP-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.

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EB.

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

EB-3a. If the EB is published, what is the date of publication of the EB?

Note that the date of publication is not necessarily the same date that is printed on the document. 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."

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.”

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.”

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at:

<http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option “d” applies if the EB is not published or not produced, therefore its machine readability cannot be assessed.

- 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

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

If the EB is not considered publicly available under the OBS methodology (and thus the answer to Question EB-2 was “d”), a government may nonetheless produce the document.

Option “a” applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EB-2)

Option “b” applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option “b” also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option “c” applies if the document is produced for internal purposes only and so is not made available to the public.

Option “d” applies if the document is not produced at all.

Option “e” applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer “c” or “d” applies.

- 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)

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.”

EB-7. If the EB is produced, please write the **full title** of the EB.

For example, a title for the Enacted Budget could be “Appropriation Act n. 10 of 2016.”

If the document is not produced at all, researchers should mark this question “n/a.”

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

While the Citizens Budget was initially conceived as a simplified version of the Executive’s Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a “citizens” version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a Citizens Budget is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a Citizens Budget for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

- a. Yes
- b. No

Citizens Budget (CB)

A Citizens Budget is a nontechnical presentation of a budget document. It can take many forms, but its distinguishing feature is that it is designed to reach and be understood by as large a segment of the population as possible. It is designed to present key public finance information to a general audience. It is typically written in accessible language and incorporates visual elements to help non-specialist readers understand the information. While Citizens Budget versions of the Executive Budget Proposal and the Enacted Budget are most common, each key document in the budget cycle can and should be presented in a way that the public can understand. You can read more and find examples here: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

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.

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.

Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

Option “a” applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology

Option “b” applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option “b” also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option “c” applies if the document is produced for internal purposes only and so is not made available to the public.

Option “d” applies if the document is not produced at all.

Option “e” applies if the document is publicly available.

- 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)

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.”

CB-3a. If the CB is published, what is the date of publication of the CB?

Note that the date of publication is not necessarily the same date that is printed on the document. 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.

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.”

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.

CB-5. If the CB is produced, please write the **full title** of the CB.

For example, a title for the Citizens Budget could be “Budget 2016 People’s Guide” or “2015 Proposed Budget in Brief: A People’s Budget Publication.”

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.

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.

In-Year Report (IYRs)

In-Year Reports are issued during the year as the budget is being executed. They are intended to show the executive's progress in implementing the budget. They typically show actual expenditure by administrative unit (ministries, departments, or agencies), to ensure that they are held accountable for their expenditure. In some countries, the administrative units issue the reports individually, while in other countries the information is consolidated into one report, which is typically issued by the Treasury.

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."

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the IYRs.

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

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.

Note that the date of publication is not necessarily the same date that is printed on the document. 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."

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.”

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.

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at:

<http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option “d” applies if the IYRs are not published or not produced, therefore their machine readability cannot be assessed.

- 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

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

If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was “d”), a government may nonetheless produce the document.

Option “a” applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRs-2).

Option “b” applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option “b” also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option “c” applies if the document is produced for internal purposes only and so is not made available to the public.

Option “d” applies if the document is not produced at all.

Option “e” applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer “c” or “d” applies.

- 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)

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.”

IYRs-7. If the IYRs are produced, please write the **full title** of the IYRs.

For example, a title for the In-Year Report could be “Budget Monitoring Report, Quarter 1” or “Budget Execution Report January-March 2016.”

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.

IYRs-8. Is there a “citizens version” of the IYRs?

While the Citizens Budget was initially conceived as a simplified version of the Executive’s Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a “citizens” version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a Citizens Budget is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a Citizens Budget for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

- a. Yes
- b. No

Mid-Year Review (MYR)

The Mid-Year Review provides a detailed explanation of the state of the budget six months into the budget year.

In order to ensure that programs are being implemented effectively and to identify any emerging problems, the government should conduct a comprehensive mid-year review of the budget's implementation about six months into the budget year. This review should assess the state of the economy relative to the initial macroeconomic forecast and update the economic projections for the remainder of the year. The MYR should also provide updated estimates of expenditure, revenue, and debt, reflecting the impact of actual experience to date and revised projections for the full fiscal year. Revised estimates in the MYR should reflect both economic and technical changes as well as new policy proposals, including the reallocation of funds between administrative units, with a comprehensive explanation of any estimate adjustments. Issues such as cost increases due to inflation or any unexpected events should be identified and appropriate counter measures should be proposed. The public release of a Mid-Year Review is intended to promote accountability and sound management.

It is important to distinguish a Mid-Year Review from the In-Year Report that is issued six months into the budget year. An In-Year Report issued at six months cannot substitute for a Mid-Year Review. An In-Year Report typically records actual expenditure and revenue to date but does not include a discussion of how these trends will affect the estimates of full-year expenditure or some of the other detailed budget execution analysis that is typically found in a Mid-Year Review.

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."

MYR-2. When is the MYR made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an MYR to be considered publicly available, it must be made available to the public no later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year). If the MYR is not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the MYR.

- a. Six weeks or less after the midpoint
- b. Nine weeks or less, but more than six weeks, after the midpoint
- c. More than nine weeks, but less than three months, after the midpoint
- d. The MYR is not released to the public, or is released more than three months after the midpoint

MYR-3a. If the MYR is published, what is the date of publication of the MYR?

Note that the date of publication is not necessarily the same date that is printed on the document.

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.”

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.”

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.”

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at:

<http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option “d” applies if the MYR is not published or not produced, therefore its machine readability cannot be assessed.

- 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

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

If the MYR is not considered publicly available under the OBS methodology (and thus the answer to Question MYR-2 was “d”), a government may nonetheless produce the document.

Option “a” applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).

Option “b” applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option “b” also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option “c” applies if the document is produced for internal purposes only and so is not made available to the public.

Option “d” applies if the document is not produced at all.

Option “e” applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer “c” or “d” applies.

- 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)

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.”

MYR-7. If the MYR is produced, please write the **full title** of the MYR.

For example, a title for the Mid-Year Review could be “Semi-annual Budget Performance Report, FY 2015/16” or “Mid-Year Report on the 2015 National Budget.”

If the document is not produced at all, researchers should mark this question “n/a.”

MYR-8. Is there a “citizens version” of the MYR?

While the Citizens Budget was initially conceived as a simplified version of the Executive’s Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a “citizens” version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a Citizens Budget is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a Citizens Budget for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

- a. Yes
- b. No

Year-End Report (YER)

This is a key accountability document produced by the executive after the end of the fiscal year that reports extensively on the government's financial activities and its performance on implementing the budget during the entire fiscal year. In many countries, the executive issues one Year-End Report that consolidates information on revenue collections, debt, and expenditures for administrative units. In other countries, individual administrative units issue their own Year-End Reports. Similarly, Year-End Reports may be stand-alone documents or may be included in larger documents, such as the Executive's Budget Proposal. The form of the report is less important than its content. The reports ought to cover all of the major items included in the budget, explaining differences between the original estimates (as amended by the legislature during the year) and the actual outcomes for expenditure, revenue, debt, and the macroeconomic assumptions. These reports should also review nonfinancial performance information and other important policy areas. They can also include a financial statement.

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."

YER-2. When is the YER made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an YER to be considered publicly available, it must be made available to the public no later than one year after the fiscal year to which it corresponds. If the YER is not released to the public within one year after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the YER.

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

YER-3a. If the YER is published, what is the date of publication of the YER?

Note that the date of publication is not necessarily the same date that is printed on the document. 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."

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.”

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.”

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at:

<http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option “d” applies if the YER is not published or not produced, therefore its machine readability cannot be assessed.

- 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

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

If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was “d”), a government may nonetheless produce the document.

Option “a” applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)

Option “b” applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option “b” also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option “c” applies if the document is produced for internal purposes only and so is not made available to the public.

Option “d” applies if the document is not produced at all.

Option “e” applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer “c” or “d” applies.

- 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)

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.”

YER-7. If the YER is produced, please write the **full title** of the YER.

For example, a title for the Year-End Report could be “Consolidated Financial Statement for the Year Ended 31 March 2016” or “Annual Report 2015 Published by the Ministry of Finance and Planning.” If the document is not produced at all, researchers should mark this question “n/a.”

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

While the Citizens Budget was initially conceived as a simplified version of the Executive’s Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a “citizens” version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a Citizens Budget is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a Citizens Budget for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

- a. Yes
- b. No

Audit Report (AR)

At the end of each fiscal year, a country's Supreme Audit Institution (SAI) performs an annual audit of the final accounts. The Audit Report is a document produced by the SAI as a result of its audit activities, and evaluates the legality and regularity of the government's financial management and accounting. The SAI plays a vital role in holding the executive accountable to the legislature and the public. In its oversight role of the executive's stewardship of public funds, the SAI in many countries performs **financial, compliance, and/or performance** audits.

The [Lima Declaration of Guidelines on Auditing Precepts](http://www.internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf) (Chapter VI, Section 16 (1)) (<http://www.internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) makes it clear that the auditor's annual report should be published and made available to the public. According to OECD best practices, the SAI should complete these audits within six months of the end of the budget year for administrative units (that is, ministries, departments, or agencies).

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."

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.

- a. Six months or less after the end of the budget year
- b. 12 months or less, but more than six months, after the end of the budget year
- c. More than 12 months, but within 18 months, after the end of the budget year
- d. Does not release to the public, or is released more than 18 months after the end of the budget year

AR-3a. If the AR is published, what is the date of publication of the AR?

Note that the date of publication is not necessarily the same date that is printed on the document. 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."

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.”

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.”

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at:

<http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option “d” applies if the AR is not published or not produced, therefore its machine readability cannot be assessed.

- 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

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

If the AR is not considered publicly available under the OBS methodology (and thus the answer to Question AR-2 was “d”), a government may nonetheless produce the document.

Option “a” applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question AR-2).

Option “b” applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option “b” also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option “c” applies if the document is produced for internal purposes only and so is not made available to the public.

Option “d” applies if the document is not produced at all.

Option “e” applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer “c” or “d” applies.

- 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)

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.”

AR-7. If the AR is produced, please write the **full title** of the AR.

For example, a title for the Audit Report could be “Annual General Reports of the Controller and Auditor General.” If the document is not produced at all, researchers should mark this question “n/a.”

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

While the Citizens Budget was initially conceived as a simplified version of the Executive’s Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a “citizens” version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a Citizens Budget is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a Citizens Budget for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

- a. Yes
- b. No

General Questions

The following questions ask about government practices and laws that relate to issues of transparency and citizens' access to budget and non-budget information.

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.

GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (<http://www.treasury.govt.nz/>) hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, In-Year Reports, the Mid-Year Review, and the Year-End Report. In addition, New Zealand's Parliamentary Counsel Office (<http://www.legislation.govt.nz/>) posts the Enacted Budget while the Controller and Auditor-General website (<http://www.oag.govt.nz/>) publishes the annual Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal information, though not in the "documents" format. For example, these portals have been created by Mexico (<http://www.transparenciapresupuestaria.gob.mx/ptp/index.jsp>), the Philippines (<http://budgetngbayan.com/>) and Brazil (<http://www.portaltransparencia.gov.br/>). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found (www.orcamentofederal.gov.br). Researchers should include details about all of the relevant websites and/or portals that they can be used to access budget information.

- a. Yes
- b. No

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.

GQ-1b, GQ-1c, and GQ-1d ask about whether governments publish specific types of content on their websites/portals: (a) consolidated files that contain revenue/expenditure information for the current fiscal year; (b) consolidated files that contain revenue/expenditure information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.

- a. Yes
- b. No

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

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

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.

GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://cickenya.org/index.php/legislation/acts/item/245-the-public-finance-management-act-2012>), and the Macedonian researcher may include a link to its State Audit Law adopted May 202010 EN (http://www.dzr.gov.mk/EN/Uploads/1_State%20Audit%20Law_adopted%20May%202010_EN_G.pdf). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.

- a. Yes
- b. No

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.

The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005 (<http://www.iitb.ac.in/legal/RTI-Act.pdf>) is an example of this type of law. More information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, can be found here: <http://www.right2info.org/laws/constitutional-provisions-laws-and-regulations#section-1>.

- a. Yes
- b. No

SECTION 2: Comprehensiveness of the Executive’s Budget Proposal

Introduction:

The first broad category of questions in the Open Budget Questionnaire looks at the information that is provided with regard to the Executive’s Budget Proposal upon its submission to the legislature for consideration, and how that information is presented. The Executive’s Budget Proposal typically receives more attention — from the legislature, the media, and the public — than any other budget document that the executive regularly releases. This heightened level of attention makes it essential that the Executive’s Budget Proposal and any supporting budget documentation are made widely available and provide clear and comprehensive information.

The Executive’s Budget Proposal is one of the most important policy documents that a country issues each year, for it is through the budget that governments translate many of their key policy goals into action. The nature of the Executive’s Budget Proposal can vary from country to country; sometimes it is a single document, and sometimes it is a collection of multiple documents. It is important that the Executive’s Budget Proposal is transparent because its proposals determine revenues (how much citizens pay in taxes), expenditures (how government resources are distributed among citizens), and debt (how much of the cost of government is borne by current or future generations). To allow for an informed public and legislative discussion on the budget, best practice calls for the executive to provide a full explanation of its taxation, spending, and borrowing plans well in advance of its enactment. The first section of the questionnaire assesses the content of the Executive’s Budget Proposal.

For the purposes of answering the following questions (1-53), researchers should draw their answers from the main Executive’s Budget Proposal that is available to the public, as well as any supporting budget documents that the executive may provide to the public. In order to be considered publicly available by the Open Budget Survey methodology, the Executive’s Budget Proposal and any supporting documents must be released to the public in advance of the legislature approving the budget. (See Section 1, Executive’s Budget Proposal) If according to the Open Budget Survey standards, the Executive’s Budget Proposal is not considered publicly available, then all questions regarding the Executive’s Budget Proposal should be marked “d.”

There are three different types of expenditure classification. Each classification system has different advantages and answers a different question:

- Administrative unit → who spends the money
- Functional classification → for what purpose is the money spent
- Economic classification → what is the money spent on

Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

Questions about expenditure classification are repeated throughout the questionnaire, for each of the various budget documents. It is important that budget data are presented in a consistent format throughout the different stages of the budget process to facilitate transparency and accountability.

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

GUIDELINES:

Question 1 addresses the presentation of expenditure by administrative unit. This information indicates which government entity (ministry, department, or agency, or MDAs) will be responsible for spending the funds and, ultimately, held accountable for their use.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all expenditures, in the budget year. To answer "b," the administrative units shown individually, in the Executive's Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that particular year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents administrative units that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by administrative unit.

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

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

GUIDELINES:

Question 2 addresses the presentation of expenditure by functional classification. This classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Administrative units are not necessarily aligned with functional classifications. For instance, in one country all functions connected with water supply (which fall into the "Housing" function) may be undertaken by a single government agency, while in another country they may be distributed across the Ministries of Environment, Housing, and Industrial Development. In the latter case, three ministries have programs addressing water supply, so three ministries contribute to one function. Similarly, some administrative units may conduct activities that cut across more than one function. For instance, in the example above, some programs of the Ministry of Environment would also be classified in the "environmental protection" function.

To answer “a,” the Executive’s Budget Proposal or its supporting documentation must present expenditures for the budget year organized by functional classification.

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

GUIDELINES:

Question 3 asks whether a country’s functional classification meets international standards. To answer “a,” a country’s functional classification must be aligned with the OECD and the UN’s Classification of the Functions of Government (COFOG), or provide a cross-walk between the national functional presentation and COFOG.

The OECD Best Practices for Budget Transparency can be viewed at

<http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf>.

COFOG can be viewed at <http://unstats.un.org/unsd/cr/registry/regcst.asp?Cl=4> or at

<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>.

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

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

GUIDELINES:

Question 4 asks whether the Executive’s Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits.

To answer “a,” the Executive’s Budget Proposal or its supporting documentation must present expenditures for the budget year organized by economic classification.

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

GUIDELINES:

Question 5 asks whether a country's economic classification meets international standards. To answer "a," a country's economic classification must be consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS). The GFS economic classification is presented here: <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>. To learn more about Government Finance Statistics also refer to the entire IMF 2001 GFS manual (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>).

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

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

GUIDELINES:

Question 6 asks whether expenditures are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should treat the term "program" as meaning any level of detail below an administrative unit — that is, any programmatic grouping that is below the ministry, department, or agency level. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaille*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, in the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures in the budget year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Budget decisions for the upcoming year can also affect the parameters of future budgets. It is therefore useful to estimate revenues and expenditures for multi-year periods, understanding that these estimates might be revised as circumstances change. Sometimes referred to as a Medium Term Expenditure Framework (MTEF), a three-year period — that is, the budget year plus two more years — is generally considered an appropriate horizon for budgeting and planning.

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

GUIDELINES:

Question 7 asks if multi-year expenditure estimates are presented by any one of the three expenditure classifications — by administrative, economic, and functional classifications — which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on.

To answer “a,” the Executive’s Budget Proposal or its supporting documentation must present expenditure estimates by all three of the expenditure classifications for at least two years beyond the budget year. To answer “b,” multi-year expenditure estimates must be presented by two of these three classifications. A “c” answer applies if multi-year expenditure estimates are presented by one of the three classifications. Answer “d” applies if multi-year expenditure estimates are not presented by any of the three classifications.

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

GUIDELINES:

Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for at least two years beyond the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures over the multi-year period. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates for programs that account for less than two-thirds of expenditures. Answer "d" applies if multi-year estimates are not presented by program.

Revenues generally are separated into two major categories: "tax" and "non-tax" revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social security funds, can be considered either a tax or non-tax revenue depending on the nature of the approach to these contributions. Particularly because different revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is helpful when estimates for revenues are disaggregated and displayed based on their sources.

For more information, please refer to the 2001 GFS manual, in particular Appendix 4 (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>).

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

GUIDELINES:

Question 9 assesses the degree to which the individual sources of “tax” revenue are disaggregated in the budget. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes.

To answer “a,” the Executive’s Budget Proposal or its supporting documentation must present all individual sources of tax revenue for the budget year. To answer “b,” the Executive’s Budget Proposal or its supporting documentation must present individual sources of tax revenue that when combined account for at least two-thirds of all tax revenue, but not all revenue. A “c” answer applies if the Executive’s Budget Proposal or its supporting documentation presents individual sources of tax revenue that account for less than two-thirds of tax revenues. Answer “d” applies if individual sources of tax revenue are not presented.

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

GUIDELINES:

Question 10 assesses the degree to which the individual sources of “non-tax” revenue are disaggregated in the budget. The category of non-tax revenues is diverse, and can include revenue ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services.

To answer “a,” the Executive’s Budget Proposal or its supporting documentation must present all individual sources of non-tax revenue for the budget year. To answer “b,” the Executive’s Budget Proposal or its supporting documentation must present individual sources of non-tax revenue that when combined account for at least two-thirds of all non-tax revenue, but not all revenue. A “c” answer applies if the Executive’s Budget

Proposal or its supporting documentation presents individual sources of non-tax revenue that account for less than two-thirds of non-tax revenues. Answer “d” applies if individual sources of non-tax revenue are not presented.

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

GUIDELINES:

Question 11 evaluates whether revenue estimates are presented for a multi-year period (at least two years beyond the budget year) by “category,” that is, whether tax and non-tax sources of revenue are shown separately.

To answer “a,” the Executive’s Budget Proposal or its supporting documentation must present multi-year estimates of revenues classified by category for at least two years following the budget year in question.

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

GUIDELINES:

Question 12 evaluates whether revenue estimates for individual sources of revenue are presented for a multi-year period (at least two years beyond the budget year). The question applies to both tax and non-tax revenue.

To answer “a,” the Executive’s Budget Proposal or its supporting documentation must present multi-year estimates of all sources of revenue individually, accounting for all revenue. To answer “b,” the Executive’s Budget Proposal or its supporting documentation must present multi-year estimates of individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A “c” answer applies if the Executive’s Budget Proposal or its supporting documentation presents multi-year estimates of individual revenue sources that account for less than two-thirds of revenue. Answer “d” applies if individual sources of revenue are not presented for a multi-year period.

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

GUIDELINES:

Question 13 asks about three key estimates related to borrowing and debt that the budget should include:

- the amount of net new borrowing required during the budget year;
- the central government’s total debt burden at the end of the budget year; and
- the interest payments on the outstanding debt for the budget year.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the IMF.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer “a,” the Executive’s Budget Proposal or its supporting documentation must present all three estimates of borrowing and debt. For a “b” answer, the Executive’s Budget Proposal or its supporting documentation must present two of those three estimates. For a “c” answer, the Executive’s Budget Proposal or its supporting documentation must present one of the three estimates. Answer “d” applies no information on borrowing and debt is presented for the budget year.

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

GUIDELINES:

Question 14 focuses on the composition of government debt at the end of the budget year, asking whether “core” information related to its composition is presented. These core components include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 13, domestic debt is held by a country’s citizens, banks, and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country’s debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. To answer “b,” the Executive’s Budget Proposal or supporting documentation must present all of the core components noted above. A “c” answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer “d” applies if no information is presented on the composition of the debt outstanding at the end of the budget year.

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

GUIDELINES:

Question 15 focuses on the macroeconomic forecast that underlies the budget’s revenue and expenditure estimates, asking whether “core” information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

While the core macroeconomic information should be a standard feature of the Executive’s Budget Proposal, the importance of some types of macroeconomic assumptions may vary from country to country. For example, the budget estimates of some countries are particularly affected by changes in the price of oil and other commodities.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short and long-term interest rates; rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer “b,” the Executive’s Budget Proposal or supporting documentation must present all of the core components noted above. A “c” answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer “d” applies if no information on the macroeconomic forecast is presented.

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

GUIDELINES:

Question 16 focuses on the issue of whether the Executive’s Budget Proposal shows how different macroeconomic assumptions affect the budget estimates (known as a “sensitivity analysis”). It asks whether “core” information related to a sensitivity analysis is presented, estimating the impact on expenditures, revenue, and debt of different assumptions for:

- inflation rate;
- real GDP growth; and
- interest rates.

A sensitivity analysis shows the effect on the budget of possible changes in some macroeconomic assumptions, and is important for understanding the impact of the economy on the budget; for instance, what would happen to revenue collections if GDP growth were slower than what is assumed in the budget proposal? Or what would happen to expenditure if inflation were higher than estimated? Or how will revenue be affected by a decrease in the price of oil?

As noted for Question 15, changes in certain macroeconomic assumptions, such as the price of oil and other commodities, can have a significant impact on the budget estimates. As a result, some sensitivity analyses may also examine the impact on the budget estimates of changes in assumptions such as the price of oil that are beyond the core elements of the inflation rate, real GDP growth, and interest rates.

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present all of the core information related to a “sensitivity analysis” as well as some additional information beyond the core elements. To answer “b,” the Executive’s Budget Proposal or supporting documentation must present all of the core components noted above. A “c” answer applies if some information related to a “sensitivity analysis” is presented, but some of the core pieces of information are not included. Answer “d” applies if no information on “sensitivity analysis” is presented.

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

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals — whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people’s lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer “a,” the Executive’s Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer “b” for either question, the Executive’s Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A “c” response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer “d” applies if no information is presented on the impact of new policy proposals.

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

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals — whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are

accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another — such as shifting responsibility for the training of nurses from the health department to the education department — the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.

Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.

The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.

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

GUIDELINES:

Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications — by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer “a,” the Executive’s Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer “b,” expenditure estimates for BY-1 must be presented by two of these three classifications. A “c” answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer “d” applies if expenditure estimates for BY-1 are not presented by any of the three classifications.

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

GUIDELINES:

Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term “program,” and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term “program” to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health’s budget could be broken down into several subgroups, such as “primary health care,” “hospitals,” or “administration.” These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: “Program” level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaille*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer “a,” the Executive’s Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer “b,” the programs shown individually in the Executive’s Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A “c” answer applies if the Executive’s Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer “d” applies if expenditures are not presented by program.

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

GUIDELINES:

Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.

Answer "a" applies if the estimates have been updated; answer “b” applies if the original estimates are still being used.

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

GUIDELINES:

Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications — by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer “a,” the Executive’s Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer “b,” expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A “c” answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer “d” applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications.

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. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.
- d. No, expenditures are not presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

GUIDELINES:

Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term “program,” and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term “program” to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health’s budget could be broken down into several subgroups, such as “primary health care,” “hospitals,”

or “administration.” These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: “Program” level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer “a,” the Executive’s Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer “b,” the programs shown individually in the Executive’s Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A “c” answer applies if the Executive’s Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer “d” applies if expenditures are not presented by program.

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

GUIDELINES:

Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an “a” answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

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

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

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

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

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

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

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

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

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. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
- c. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

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

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

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 preceding the budget year (BY-1)?

(The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

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

GUIDELINES:

Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether “core” information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).

The “core” information includes:

- total debt outstanding at the end of BY-1;
- amount of net new borrowing required during BY-1;
- interest payments on the debt;
- interest rates on the debt instruments;
- maturity profile of the debt; and
- whether it is domestic or external debt.

This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14.

In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer “b,” the Executive’s Budget Proposal or supporting documentation must present all of the core components noted above. A “c” answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer “d” applies if no information is presented on government borrowing and debt for BY-1.

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

GUIDELINES:

Question 32 asks for which year the actual outcome for debt is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an “a” answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

It is essential that all government activities that may have an impact on the budget — in the current budget year or in future budget years — be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.

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

GUIDELINES:

Question 33 focuses on extra-budgetary funds, asking whether “core” information related to these funds, which exist outside the budget, are presented. These core components include:

- a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and
- estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)

In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.

In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.

The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.

For more information about extra-budgetary funds, see the *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and section 2.1.5 (p.61-64) of the IMF's Manual on Fiscal Transparency (2007) (<https://www.imf.org/external/np/pp/2007/eng/101907m.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to extra-budgetary funds as well as some additional information beyond the core elements. A "b" answer applies if the Executive's Budget Proposal or supporting documentation presents all of the core information. A "c" answer applies if some information related to extra-budgetary funds is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on extra-budgetary funds.

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

GUIDELINES:

Question 34 asks whether the Executive’s Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government — the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.

Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government’s financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government’s activities. To get a full picture of the central government’s finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances is provided.

The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See the diagram in section 1.1.1, pages 18-19, of the IMF’s Manual on Fiscal Transparency (2007): <https://www.imf.org/external/np/pp/2007/eng/101907m.pdf>). For the purpose of answering this question, please consider only the central government level.

In order to answer “a,” the Executive’s Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.

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

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

GUIDELINES:

Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a “b” answer is appropriate. A “c” response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer “d” applies if no estimates of intergovernmental transfers are presented.

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

GUIDELINES:

Question 36 asks about “alternative displays” of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications — administrative, functional, and economic classifications (see Questions 1-5) — and by individual program. In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

The IMF is currently revising its Fiscal Transparency Code and Manual on Fiscal Transparency. A draft of the Fiscal Transparency Code is currently available and will be published in its final form within the next few months. In Section 2.4.3 of the draft 2013 Fiscal Transparency Code, the IMF calls on governments to provide “detailed information about the financial impact of major policies on different income, gender, demographic or regional groups” (<https://www.imf.org/external/np/exr/consult/2013/fisctransp/pdf/070113.pdf>). Similarly, the United Nations supports gender-responsive budgeting, which can include a gender budget presentation, to promote gender equity and women’s rights. See: <http://www.gender-budgets.org/>. Other alternative displays can show how expenditures flow to different regions of a country, or how expenditures benefit different income groups.

For example, in India, the annual budget includes funds for the Scheduled Caste Sub-Plan (SCSP), a program designed to assist traditionally marginalized classes (or castes). See PDF 2, page 4, of India’s 2011 Executive’s Budget Proposal (Annual Financial Statements) (<https://docs.google.com/folderview?pli=1&id=0ByA9wmvBrAnZeVdkbjfUDROaFU&tid=0ByA9wmvBrAnZN3ZrdzNzcS1JZzg>). For an example in Spanish, see the page of Mexico’s 2014 Executive’s Budget Proposal where funds specifically allocated to indigenous populations are shown (http://www.diputados.gob.mx/PEF2014/temas/anexos/metodologia/metodologia_indigenas.pdf).

For the purpose of answering this question, the alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all program expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. Similarly, if a country presents estimates of policies intended to benefit the most impoverished populations (see Question 52) then that should be considered an alternative display for purposes of answering this question.

To answer “a,” the Executive’s Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer “b,” the Executive’s Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A “c” applies if only one type of alternative display of expenditure is presented. Answer “d” applies if no alternative display of expenditure is presented.

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

GUIDELINES:

Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some

cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a “b” answer is appropriate. A “c” response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer “d” applies if no estimates of transfers to public corporations are presented.

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

GUIDELINES:

Question 38 focuses on quasi-fiscal activities, asking whether “core” information related to such activities is presented. These core components include:

- A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);
- The identification of intended beneficiaries of the quasi-fiscal activity.

The term “quasi-fiscal activities” refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government’s policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country’s budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

The IMF, in its Manual on Fiscal Transparency (2007) (<https://www.imf.org/external/np/pp/2007/eng/101907m.pdf>) alludes to the difficulty of identifying and quantifying quasi-fiscal activities and calls for the inclusion in budget documents of Statements on Quasi-Fiscal Activities that “include sufficient information to enable at least some assessment of the potential fiscal significance of each quasi-fiscal activity, and where possible, major quasi-fiscal activities should be quantified.”

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. The box on page 80 of the IMF’s Manual on Fiscal Transparency (2007) (<https://www.imf.org/external/np/pp/2007/eng/101907m.pdf>) provides several examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer “b,” the Executive’s Budget Proposal or supporting documentation must present all of the core components noted above. A “c” answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer “d” applies if no information is presented on quasi-fiscal activities.

If quasi-fiscal activities do not represent a significant problem in your country, please mark “e.” However, please exercise caution in answering this question.

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

GUIDELINES:

Question 39 focuses on financial assets held by the government, asking whether “core” information related to these assets is presented. These core components include:

- A listing of the financial assets; and
- An estimate of their value.

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to all financial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. A "c" answer applies if some information related to financial assets is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on financial assets held by the government.

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

GUIDELINES:

Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <http://www.treasury.govt.nz/budget/forecasts/befu2011/072.htm>.

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer “b,” the Executive’s Budget Proposal or supporting documentation must present all of the core components noted above. A “c” answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer “d” applies if no information is presented on nonfinancial assets held by the government.

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

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

GUIDELINES:

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF’s GFS Manual 2001, <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government’s financial position. Moreover, the obligation to repay this debt affects the government’s ability to pay for other activities.

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a “b” answer is appropriate. A “c” response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer “d” applies if no estimates of expenditure arrears are presented.

If expenditure arrears do not represent a significant problem in your country, please mark “e.” However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

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

GUIDELINES:

Question 42 focuses on contingent liabilities, asking whether “core” information related to these liabilities is presented. These core components include:

- a statement of purpose or policy rationale for each contingent liability;
- the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and
- the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, “[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described.”

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and pages 77-79 of the IMF's Manual on Fiscal Transparency (2007) (<https://www.imf.org/external/np/pp/2007/eng/101907m.pdf>).

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to contingent liabilities as well as some additional information beyond the core elements. To answer “b,” the Executive’s Budget Proposal or supporting documentation must present all of the core components noted above. A “c” answer applies if some information related to contingent liabilities is presented, but some of the core pieces of information are not included. Answer “d” applies if no information is presented on contingent liabilities.

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

GUIDELINES:

Question 43 focuses on government’s future liabilities and the sustainability of its finances over the longer-term, asking whether “core” information related to these issues is presented. These core components must include:

- Projections that cover a period of at least 10 years.
- The macroeconomic and demographic assumptions used in making the projections.
- A discussion of the fiscal implications and risks highlighted by the projections.

Good public financial management calls for budgets to include fiscal sustainability analyses. The IMF’s draft 2013 Fiscal Transparency Code (<https://www.imf.org/external/np/exr/consult/2013/fisctransp/pdf/070113.pdf>) recommends that governments regularly publish the projected evolution of the public finances over the long term (see Section 2.4.4.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer “b,” the Executive’s Budget Proposal or supporting documentation must present all of the core components noted above. A “c” answer applies if some information related to future liabilities is presented, but some of the core pieces of information are not included. Answer “d” applies if no information is presented on future liabilities and the sustainability of government’s finances

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

GUIDELINES:

Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a “b” answer is appropriate. A “c” response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer “d” applies if no estimates of donor assistance are presented. Select answer “e” if your country does not receive donor assistance.

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

GUIDELINES:

Question 45 focuses on tax expenditures, asking whether “core” information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.

Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and section 3.1.3 (p.76-77) of the IMF’s *Manual on Fiscal Transparency* (2007) (<https://www.imf.org/external/np/pp/2007/eng/101907m.pdf>).

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer “b,” the Executive’s Budget Proposal or supporting documentation must present all of the core components noted above. A “c” answer applies if some information related to tax

expenditures is presented, but some of the core pieces of information are not included. Answer “d” applies if no information is presented on tax expenditures.

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

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

GUIDELINES:

Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government’s general expenses, and which revenues are reserved for particular purposes.

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all earmarked revenues are presented, then a “b” answer is appropriate. A “c” response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer “d” applies if no estimates of earmarked revenues are presented. An “e” response applies if revenue is not earmarked or the practice is disallowed by law or regulation.

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

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government’s policy goals. The budget is the executive’s main policy document, the culmination of the executive’s planning and budgeting processes. Therefore, it

should include a clear description of the link between policy goals and the budget — that is, an explicit explanation of how the government’s policy goals are reflected in its budget choices. For an example of a discussion of a government’s policy goals in the budget, see pages 13-18 of New Zealand’s 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive’s Budget Proposal. So the question is examining whether government policy plans are “translated” into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer “a,” the Executive’s Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government’s policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer “b” for either question, the Executive’s Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government’s policy goals, but no narrative discussion is included. A “c” response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government’s policy goals (regardless of whether it also includes a narrative discussion). Answer “d” applies if no information is presented on how the budget is linked to government’s policy goals.

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. Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for a multi-year period are presented, along with a narrative discussion.
- b. Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for a multi-year period are presented, but a narrative discussion is not included.
- c. Yes, information that shows how the proposed budget is linked to some but not all of the government’s policy goals for a multi-year period is presented.
- d. No, information on the link between the budget and the government’s stated policy goals for a multi-year period is not presented.
- e. Not applicable/other (please comment).

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government’s policy goals. The budget is the executive’s main policy document, the culmination of the executive’s planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget — that is, an explicit explanation of how the government’s policy goals are reflected in its budget choices. For an example of a discussion of a government’s policy goals in the budget, see pages 13-18 of New

Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.

Nonfinancial data can include information on:

- Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.
- Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.
- Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.

In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.

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

GUIDELINES:

Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer “b,” the Executive’s Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A “c” response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer “d” applies if no nonfinancial data on inputs is presented.

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

GUIDELINES:

Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer “b,” the Executive’s Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for

any programs) within those administrative units or functions. A “c” response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer “d” applies if no nonfinancial data on results is presented.

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

- a. Yes, performance targets are assigned to all nonfinancial data on results.
- b. Yes, performance targets are assigned to most nonfinancial data on results.
- c. Yes, performance targets are assigned to some nonfinancial data on results.
- d. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- e. Not applicable/other (please comment).

GUIDELINES:

Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.

To answer “a,” the Executive’s Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer “b,” the Executive’s Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A “c” response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer “d” applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

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. Yes, estimates of all policies that are intended to benefit directly the country’s most impoverished populations are presented, along with a narrative discussion.
- b. Yes, estimates of all policies that are intended to benefit directly the country’s most impoverished populations are presented, but a narrative discussion is not included.
- c. Yes, estimates of some but not all policies that are intended to benefit directly the country’s most impoverished populations are presented.
- d. No, estimates of policies that are intended to benefit directly the country’s most impoverished populations are not presented.
- e. Not applicable/other (please comment).

GUIDELINES:

Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government’s commitment to anti-poverty efforts.

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all policies that are intended to benefit the most impoverished populations and a narrative discussion of these policies. Answer “b” if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer “c” if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer “d” if no estimates of policies that are intended to benefit the most impoverished populations are presented.

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

GUIDELINES:

Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive’s management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set 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. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.

To answer “a,” the executive must prepare a detailed budget timetable and release it to the public. A “b” answer applies if the timetable is made public, but some details are not included. A “c” response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer “d” applies if no timetable is made available to the public.

SECTION 3: Comprehensiveness of Other Key Budget Documents

Introduction:

The second broad category of questions in the Open Budget Questionnaire looks at the seven key budget documents produced during the four phases of the budget process. The first two phases — formulation and approval — culminate in the budget being enacted. It is during these phases that budget priorities are being set, and thus the potential to help shape the budget is open to civil society. The other two phases — implementation and final reports/audits — occur after the budget has been enacted. These latter phases are important because key information is produced that indicates the extent to which agreements made in setting budget priorities are being adhered to and the desired services are being delivered as planned. This information helps to hold government to account and inform the debate on future budgets.

Section Three is divided into seven subcategories, asking a set of questions for each of the following budget documents: Pre-Budget Statement; Enacted Budget; Citizens Budget; In-Year Reports; Mid-Year Review; Year-End Report; and the Audit Report.

Pre-Budget Statement

The Pre-Budget Statement, sometimes referred to as the Pre-Budget Report, presents the executive's economic and fiscal policy plans for the forthcoming budget year and encourages debate on the budget in advance of the presentation of the more detailed Executive's Budget Proposal. The Pre-Budget Statement reflects the culmination of the strategic planning phase of the budget process, in which the executive broadly aligns its policy goals with the resources available under the budget's fiscal framework — the total amount of expenditure, revenue, and debt for the upcoming budget year. This process establishes the parameters of the budget proposal before detailed program funding decisions are made. By laying out the budget's broad parameters, the statement can help create appropriate expectations for the Executive's Budget Proposal. The Pre-Budget Statement can also be associated with a medium-term expenditure framework, which seeks to link policy, planning, and budgeting over a multi-year period.

Best practice recommends that the Pre-Budget Statement include: macroeconomic forecasts upon which the budget will be based; major revenue and expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget; and multi-year revenue and expenditure projections.

For the purposes of answering the following questions (54-58), researchers should draw their answers from the Pre-Budget Statement that is available to the public. In order to be considered publicly available by the Open Budget Survey methodology, the Pre-Budget Statement must be released to the public at least one month before the Executive's Budget Proposal is introduced to the legislature. (See Section 1, Pre-Budget Statement) If according to the Open Budget Survey standards, the Pre-Budget Statement is not considered publicly available, then all questions regarding the Pre-Budget Statement should be marked "d."

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

GUIDELINES:

Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether “core” information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short- and long-term interest rates; the rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer “a,” the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer “b,” the Pre-Budget Statement must present all of the core components noted above. A “c” answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer “d” applies if no information on the macroeconomic forecast is presented.

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

GUIDELINES:

Question 55 focuses on the government’s expenditure policies and priorities in the Pre-Budget Statement, asking whether “core” information related to these policies is presented. These core components include:

- a discussion of expenditure policies and priorities; and
- an estimate of total expenditures.

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications — by administrative, economic, and functional classifications.

To answer “a,” the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government’s expenditure policies and priorities as well as some additional information beyond the core elements. To answer “b,” the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. A “c” answer applies if some information related to the government’s expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer “d” applies if no information on the government’s expenditure policies and priorities is presented.

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

GUIDELINES:

Question 56 focuses on the government’s revenue policies and priorities in the Pre-Budget Statement, asking whether “core” information related to these policies is presented. These core components include:

- a discussion of revenue policies and priorities; and
- an estimate of total revenue.

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category — tax and non-tax — or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer “a,” the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government’s revenue policies and priorities as well as some additional information beyond the core elements. To answer “b,” the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. A “c” answer applies if some information related to the government’s revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer “d” applies if no information on the government’s revenue policies and priorities is presented.

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

GUIDELINES:

Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:

- the amount of net new borrowing needed in the upcoming budget year;
- the central government’s total debt burden at the end of the upcoming budget year; and
- the interest payments on the outstanding debt for the upcoming budget year.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer “a,” the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a “b” answer, the Pre-Budget Statement must present two of those three estimates. For a “c” answer, the PBS must present one of the three estimates. Answer “d” applies if no information on borrowing and debt is presented in the PBS.

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

GUIDELINES:

Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.

To answer “a,” expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.

Enacted Budget

After debating the executive’s proposed budget, the legislature typically enacts some form of a budget or appropriation, often referred to as the Enacted Budget. The Enacted Budget provides the baseline information for any analyses conducted during the fiscal year. In other words, it is the starting point for monitoring the execution phase of the budget. In some countries, the Executive’s Budget Proposal varies significantly from the Enacted Budget, so it is important that the content of the two documents is assessed individually. The Enacted Budget grows in importance when it differs significantly from the budget proposal. The Enacted Budget allows one to compare what was proposed by the executive to what the legislature enacted into law.

For the purposes of answering the following questions (59-63), researchers should draw their answers from the Enacted Budget that is available to the public. In order to be considered publicly available by the Open Budget Survey methodology, the Enacted Budget must be released to the public within three months of the budget being approved by the legislature. (See Section 1, Enacted Budget.) If according to the Open Budget Survey standards, the Enacted Budget is not considered publicly available, then all questions regarding the Enacted Budget should be marked “d.”

Please note that the following questions assess the comprehensiveness of the Enacted Budget, and not the Executive’s Budget Proposal.

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

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

GUIDELINES:

Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications — by administrative, economic, and functional classifications — which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer “a,” the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer “b,” expenditure estimates must be presented by two of the three classifications. A “c” answer applies if expenditure estimates are presented by one of the three classifications. Answer “d” applies if expenditure estimates are not presented by any of the three classifications.

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

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

GUIDELINES:

Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term “program,” and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term “program” to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: “Program” level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaille*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer “a,” the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer “b,” the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A “c” answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer “d” applies if expenditures are not presented by program in the Enacted Budget.

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

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

GUIDELINES:

Question 61 asks whether revenue estimates in the Enacted Budget are presented by “category” — that is, whether tax and non-tax sources of revenue are shown separately.

To answer “a,” the Enacted Budget must present revenue estimates classified by category.

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

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

GUIDELINES:

Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.

To answer “a,” the Enacted Budget must present all individual sources of revenue. To answer “b,” the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A “c” answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer “d” applies if individual sources of revenue are not presented.

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

GUIDELINES:

Question 63 asks about three key estimates related to 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;
- the interest payments on the outstanding debt for the budget year.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer “a,” the Enacted Budget must present all three estimates of borrowing and debt. For a “b” answer, the Enacted Budget must present two of those three estimates. For a “c” answer, the Enacted Budget must present one of the three estimates. Answer “d” applies if no information on borrowing and debt is presented in the Enacted Budget.

Citizens Budget

The following questions look at emerging good practices on the drafting and publication of the Citizens Budget. This type of popular presentation of budget information can take many forms, but its distinguishing feature is that it is designed to reach and be understood by as large a segment of the population as possible. A Citizens Budget is a simplified summary of the budget designed to facilitate discussion. Governments are strongly encouraged to issue such reports. The government production of a Citizens Budget serves to institutionalize the government's commitment to presenting its policies in a manner that is understandable and accessible to the public.

For the purposes of answering the following questions (64-67), researchers should draw their answers from the Citizens Budget that is available to the public. The Citizens Budget may be a simplified version of either the Executive's Budget Proposal or the Enacted Budget. In order to be considered publicly available by the Open Budget Survey methodology, the Citizens Budget must be released at the same time as a "publicly available" Executive's Budget Proposal or Enacted Budget (depending on which budget document the Citizens Budget corresponds to). (See Section 1, Citizens Budget.) If, according to the Open Budget Survey standards, the Citizens Budget is not considered publicly available, then all questions regarding the Citizens Budget should be marked "d."

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

GUIDELINES:

Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components 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.

To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.

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

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

GUIDELINES:

Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.

To answer “a,” the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option “b” applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive’s official website and distributing printed copies of it. Option “c” applies if the Citizens Budget is disseminated through only one means, like a posting on the executive’s official website, a radio program, or the distribution of printed copies. Option “d” applies when the executive does not publish a Citizens Budget.

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

- a. Yes, the executive has established mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget, and these mechanisms are accessible and widely used by the public.
- b. Yes, the executive has established mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget; while these mechanisms are accessible they are not widely used by the public.
- c. Yes, the executive has established mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget, but these mechanisms are not accessible.
- d. No, the executive has not established any mechanisms to identify the public’s requirements for budget information in the Citizen’s Budget.
- e. Not applicable/other (please comment).

GUIDELINES:

Question 66 asks whether the executive has established mechanisms to identify the public’s requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive’s Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be

presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.

To answer “a,” the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option “b” applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option “c” applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option “d” applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

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

- a. A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).
- b. A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. A citizens version of budget documents is published for at least one stage of the budget process.
- d. No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

GUIDELINES:

Question 67 asks if “citizens” versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive’s Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a “citizens” version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.

To answer “a,” a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) — for a total of at least four citizens budget documents throughout the process. Option “b” applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option “c” applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option “d” if no “citizens” version of budget documents is published.

In-Year Reports

In-Year Reports are issued during the year as the budget is being executed. They are intended to show the executive's progress in implementing the budget. They typically show actual expenditure by administrative unit (ministries, departments, or agencies), to ensure that they are held accountable for their expenditure. In some countries, the administrative units issue the reports individually, while in other countries the information is consolidated into one report, which is typically issued by the Treasury. Either individual reports or one consolidated report is acceptable for responding to these questions.

In some countries, the central bank, rather than the executive, issues these reports based on the status of the government's bank accounts. In these cases, the central bank's reports should be taken into account, as long as they report what has actually been spent, rather than on the monthly sums that have been transferred to administrative units. If they report only on the amount transferred to administrative units, then the answer to these questions should be "d."

For the purposes of answering the following questions (68-75), researchers should draw their answers from the In-Year Reports that are available to the public. In order to be considered publicly available by the Open Budget Survey methodology, In-Year Reports must be released to the public no later than three months after the reporting period ends. (See Section 1, In-Year Reports.) If according to the Open Budget Survey standards, In-Year Reports are not considered publicly available, then all questions regarding In-Year Reports should be marked "d."

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

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

GUIDELINES:

Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications — by administrative, economic, and functional classifications — which were addressed in Questions 1-5 above.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer “a,” In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer “b,” actual expenditures must be presented by two of these three classifications. A “c” answer applies if actual expenditures are presented by one of the three classifications. Answer “d” applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

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

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

GUIDELINES:

Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term “program,” and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term “program” to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: “Program” level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaille*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer “a,” In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer “b,” In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A “c” answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer “d” applies if actual expenditures are not presented by program in In-Year Reports.

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

GUIDELINES:

Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.

To answer "a," comparisons must be made for expenditures presented in the In-Year Reports.

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

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

GUIDELINES:

Questions 71 asks whether In-Year Reports present actual revenues by "category" — that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," In-Year Reports must present revenue estimates classified by category.

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

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

GUIDELINES:

Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.

To answer "a," In-Year Reports must present actual collections for all individual sources of revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.

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

GUIDELINES:

Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.

To answer "a," comparisons must be made for revenues presented in the In-Year Reports.

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

GUIDELINES:

Question 74 asks about three key estimates related to borrowing and debt:

- the amount of net new borrowing so far during the year;
- the central government's total debt burden at that point in the year; and
- the interest payments to-date on the outstanding debt.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer “a,” In-Year Reports must present all three estimates of borrowing and debt. For a “b” answer, In-Year Reports must present two of those three estimates. For a “c” answer, IYRs must present one of the three estimates. Answer “d” applies if no information on borrowing and debt is presented in In-Year Reports.

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

GUIDELINES:

Question 75 focuses on the composition of government debt, asking whether “core” information related to its composition is presented. These core components include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country’s citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country’s debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions,

multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer “a,” In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer “b,” In-Year Reports must present all of the core components noted above. A “c” answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer “d” applies if no information is presented on the composition of the debt outstanding in In-Year Reports.

Mid-Year Review

The Mid-Year Review provides a detailed explanation of the state of the budget six months into the budget year. In order to ensure that programs are being implemented effectively and to identify any emerging problems, the government should conduct a comprehensive review of the budget’s implementation six months into the budget year. This review should assess the state of the economy relative to the initial macroeconomic forecast and update the economic projections for the remainder of the year. Similarly, the Mid-Year Review should provide updated estimates of expenditure, revenue, and debt, reflecting the impact of actual experience to-date and revised projections for the full fiscal year. Revised estimates in the Mid-Year Review should reflect both economic and technical changes as well as new policy proposals, including the reallocation of funds between administrative units, with a comprehensive explanation of any estimate adjustments. Issues such as cost increases due to inflation or any unexpected events should be identified and appropriate counter-measures should be proposed. The public release of a Mid-Year Review is intended to promote accountability and sound management.

It is important to distinguish a Mid-Year Review from the In-Year Report that is issued six months into the budget year. An In-Year Report issued at six months cannot substitute for a Mid-Year Review, and researchers should mark “d” for all questions related to the Mid-Year Review if it is not issued in their country. An In-Year Report typically records actual expenditure and revenue to date but does not include a discussion of how these trends will affect the estimates of full-year expenditure or some of the other detailed budget execution analysis that is typically found in a Mid-Year Review.

For the purposes of answering the following questions (76-83), researchers should draw their answers from the Mid-Year Review that is available to the public. In order to be considered publicly available by the Open Budget Survey methodology, the Mid-Year Review must be released to the public no later than three months after the reporting period ends (i.e., three months after the mid-point of the fiscal year). (See Section 1, Mid-Year Review.) If according to the Open Budget Survey standards, the Mid-Year Review is not considered publicly available, then all questions regarding the Mid-Year Review should be marked “d.”

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

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

GUIDELINES:

Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year, and provides an explanation of the update.

Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive’s Budget Proposal.

To answer “a,” the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive’s Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer “b,” the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A “c” response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A “d” response applies if the macroeconomic forecast has not been updated.

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

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

GUIDELINES:

Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year, and provides an explanation of the update.

To answer “a,” the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive’s Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A “c” response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A “d” response applies if the expenditure estimates have not been updated.

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

GUIDELINES:

Question 78 asks if expenditure estimates in the Mid-Year Review are presented by any one of the three expenditure classifications — by administrative, economic, and functional classifications — which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and

economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer “a,” the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer “b,” expenditure estimates must be presented by two of these three classifications. A “c” answer applies if expenditure estimates are presented by one of the three classifications. Answer “d” applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

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

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

GUIDELINES:

Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program. There is no standard definition for the term “program,” and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term “program” to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: “Program” level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer “a,” the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer “b,” the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A “c” answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer “d” applies if expenditures are not presented by program in the Mid-Year Review.

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

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

GUIDELINES:

Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year, and provides an explanation of the update.

To answer “a,” the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive’s Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer “b,” the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A “c” response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A “d” response applies if the revenue estimates have not been updated.

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

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

GUIDELINES:

Question 81 asks whether revenue estimates in the Mid-Year Review are presented by “category” — that is, whether tax and non-tax sources of revenue are shown separately.

To answer “a,” the Mid-Year Review must present revenue estimates classified by category.

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

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

GUIDELINES:

Question 82 asks whether revenue estimates for individual sources of revenue are presented in the Mid-Year Review. The question applies to both tax and non-tax revenue.

To answer “a,” the Mid-Year Review must present all sources of revenue individually, accounting for all revenues. To answer “b,” the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A “c” answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer “d” applies if individual sources of revenue are not presented in the Mid-Year Review.

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. Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
- b. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.
- c. Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.
- d. No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

GUIDELINES:

Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year, and provides an explanation of the update.

Refer to Question 13 for details on estimates in the Executive’s Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- The amount of net new borrowing required during the budget year;
- The central government’s total debt burden at the end of the budget year; and

- The interest payments on the outstanding debt for the budget year.

Refer to Question 14 for details on estimates in the Executive’s Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

To answer “a,” the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive’s Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer “b,” the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A “c” response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A “d” response applies if the estimates of borrowing and debt have not been updated.

Year-End Report

The Year-End Report is a key accountability document. In many countries, the executive issues one Year-End Report that consolidates information on revenue collections, debt, and expenditures for administrative units. In other countries, individual administrative units issue their own Year-End Reports. Similarly, Year-End Reports may be stand-alone documents or may be included in larger documents, such as the Executive’s Budget Proposal. The form of the report is less important than its content. The reports ought to cover all of the major items included in the budget, explaining differences between the original estimates (as amended by the legislature during the year) and the actual outcomes for expenditure, revenue, debt, and the macroeconomic assumptions. These reports should also review nonfinancial performance information and other important policy areas. They can also include a financial statement.

For the purposes of answering the following questions (84-96), researchers should draw their answers from the Year-End Report that is available to the public. In order to be considered publicly available by the Open Budget Survey methodology, the Year-End Report must be released to the public no later than one year after the end of the fiscal year to which it corresponds. (See Section 1, Year-End Report.) If according to the Open Budget Survey standards, the Year-End Report is not considered publicly available, then all questions regarding the Year-End Report should be marked “d.”

Many of the Year-End Report questions ask whether information is provided that compares the actual outcome for the fiscal year with the original estimates. Sometimes the original estimates refer to enacted levels, and in other cases it may be estimates provided in the Executive’s Budget Proposal. If a comparison is not provided in the Year-End Report and no original estimate was ever made available, then “d” (rather than “e”) would be the appropriate response for the question.

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

GUIDELINES:

Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer “a,” the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer “b” if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer “c” if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer “d” if no estimates of the differences are presented in the Year-End Report.

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

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

GUIDELINES:

Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications — by administrative, economic, and functional classifications — which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer “a,” the Year-End Report must present expenditure estimates by all three of the expenditure classifications for at least two years beyond the budget year. Answer “b” if expenditure estimates are presented by two of these three classifications. Answer “c” if expenditure estimates are presented by one of the three classifications. Answer “d” if expenditure estimates are not presented by any of the three classifications in the Year-End Report.

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

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

GUIDELINES:

Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term “program,” and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term “program” to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: “Program” level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaille*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer “a,” the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer “b” if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer “c” if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer “d” if expenditures are not presented by program in the Year-End Report.

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. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.
- c. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

GUIDELINES:

Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.

To answer “a,” the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer “b” if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer “c” if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer “d” if no estimates of the differences are presented in the Year-End Report.

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

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

GUIDELINES:

Question 88 asks whether revenue estimates in the Year-End Report are presented by “category” — that is, whether tax and non-tax sources of revenue are shown separately.

To answer “a,” the Year-End Report must present revenue estimates classified by category.

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

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

GUIDELINES:

Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.

To answer “a,” the Year-End Report must present all sources of revenue individually, accounting for all revenue. Answer “b” if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer “c” if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer “d” if individual sources of revenue are not presented in the Year-End Report.

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

GUIDELINES:

Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 13 for details on estimates in the Executive’s Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- the amount of net new borrowing required during the budget year;

- the central government’s total debt burden at the end of the budget year; and
- the interest payments on the outstanding debt for the budget year.

Refer to Question 14 for details on estimates in the Executive’s Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

To answer “a,” the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer “b” if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer “c” if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A “d” response applies if estimates of the differences are not presented.

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?

- 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.
- 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.
- 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.
- No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.
- Not applicable/other (please comment).

GUIDELINES:

Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 15 for the components of the macroeconomic forecast in the Executive’s Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.

To answer “a,” the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer “b” if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer “c” if 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, regardless of whether a narrative discussion is included. A “d” response applies if estimates of the differences are not presented.

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

- a. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.
- b. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.
- c. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
- d. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.
- e. Not applicable/other (please comment).

GUIDELINES:

Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 49 for the nonfinancial data on inputs included in the Executive’s Budget Proposal.

To answer “a,” the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer “b” if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer “c” if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A “d” response applies if estimates of the differences are not presented.

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

- a. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
- b. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.
- c. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.
- d. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.
- e. Not applicable/other (please comment).

GUIDELINES:

Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).

Refer to Question 50 for the nonfinancial data on results included in the Executive’s Budget Proposal.

To answer “a,” the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer “b” if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer “c” if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A “d” response applies if estimates of the differences are not presented.

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

GUIDELINES:

Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country’s most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 52 for assistance to the most impoverished populations in the Executive’s Budget Proposal.

To answer “a,” the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country’s most impoverished populations and the actual outcome, including a narrative discussion. Answer “b” if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country’s most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer “c” if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country’s most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A “d” response applies if estimates of the differences are not presented.

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

- a. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.
- b. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.
- c. Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.
- d. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.
- e. Not applicable/other (please comment).

GUIDELINES:

Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 33 for estimates of extra-budgetary funds in the Executive’s Budget Proposal.

To answer “a,” the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer “b” if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer “c” if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A “d” response applies if estimates of the differences are not presented.

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

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

GUIDELINES:

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does *not* need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013"

(<http://www.treasury.govt.nz/government/financialstatements/yearend/jun13/fsgnz-year-jun13.pdf>)

To answer “a,” a financial statement must either be included in the Year-End Report or must be released as a separate report.

Audit Report

The Audit Report, which is produced by a country's Supreme Audit Institution (SAI), is intended to evaluate the legality and regularity of the government's financial management and accounting. The SAI plays a vital role in holding the executive accountable to the legislature and the public. In its oversight role of the executive's stewardship of public funds, the SAI in many countries performs financial, compliance, or performance audits. Some names by which the SAI is known include: Auditor General, Comptroller and Auditor General, Controller General, or State Inspector. SAIs with "collegial" structures are sometimes known as Boards of Audit, Courts or Chambers of Accounts, or Commissions of Audit.

At the end of each fiscal year, the SAI performs an annual audit of the final accounts. These audits are sometimes known as a "certification of the government accounts." The Lima Declaration of Guidelines on Auditing Precepts (Chapter VI, Section 16 (1)) (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) makes it clear that the auditor's annual report should be published and made available to the public. According to OECD best practices, the SAI should complete these audits within six months of the end of the budget year for administrative units (that is, ministries, departments, or agencies).

For the purposes of answering the following questions (97-102), researchers should draw their answers from the Audit Report that is available to the public. In order to be considered publicly available by the Open Budget Survey methodology, the Audit Report must be released to the public no later than 18 months after the end of the fiscal year to which it corresponds. (See Section 1, Audit Report.) If according to the Open Budget Survey standards, the Audit Report is not considered publicly available, then all questions regarding the Audit Report should be marked "d."

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

- a. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. The SAI has conducted two of the three types of audits, and made them available to the public.
- c. The SAI has conducted one of the three types of audits, and made them available to the public.
- d. The SAI has not conducted any of the three types of audits, or has not made them available to the public.
- e. Not applicable/other (please comment).

GUIDELINES:

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (http://www.issai.org/media/12947/issai_200_e.pdf) for more detail.
- Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (http://www.issai.org/media/12955/issai_400_e.pdf) for more details.
- Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (http://www.issai.org/media/12951/issai_300_e.pdf) for more details.

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer “a,” the SAI must have conducted all three types of audit — financial, compliance, and performance — and made all of them available to the public. A “b” response applies if the SAI has conducted two of the three audit types, and a “c” applies if it has conducted only one type of audit. A “d” response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

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

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

GUIDELINES:

Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.

The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to “secret programs” (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer “a,” all expenditures within the SAI's mandate must be audited. A “b” response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A “c” response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A “d” response applies when no expenditures have been audited.

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

- a. All extra-budgetary funds within the SAI's mandate have been audited.
- b. Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- c. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- d. No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

GUIDELINES:

Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.

The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if 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. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.

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

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

GUIDELINES:

Question 100 asks whether the annual Audit Report includes an executive summary. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.

To answer "a," the Audit Report must include at least one executive summary summarizing the report's content.

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

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

GUIDELINES:

Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.

To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. A "d" response applies if the executive does not report at all on its steps to address audit findings.

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

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

GUIDELINES:

Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature — as the key oversight institutions — have a responsibility to keep the public informed by tracking the executive’s progress in addressing audit recommendations.

To answer “a,” the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A “b” response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A “c” response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. A “d” response applies if neither the SAI nor the legislature reports on the executive’s steps to address audit findings.

SECTION 4: Role and Effectiveness of Oversight Institutions in the Budget

Process

Introduction:

The questions in this section are designed to capture essential preconditions and opportunities for oversight of the executive throughout the budget process. Some questions also assess the extent to which oversight opportunities are utilized in practice, and the linkages between different oversight actors.

Compared with previous Open Budget Survey questionnaires, there is a shift in focus to actual practices and away from the existence of specific institutions or formal procedures. The first four questions also recognize the growth of a newer group of oversight actors – referred to as Independent Fiscal Institutions (IFIs) – that take a variety of different institutional forms but often with comparable core functions. IFIs are independent bodies which usually report to either the legislature or the executive, that analyze fiscal policy and performance. Common examples of IFIs are parliamentary budget offices and fiscal councils.

Clearly, a limited number of questions cannot yield a comprehensive assessment of the performance of any one particular oversight institution, whether an IFI, legislature, or Supreme Audit Institution (SAI). Rather, the aim of this section is to assess whether the broader institutional architecture of the budget system includes sufficiently effective checks and balances to ensure integrity and accountability in the use of public resources.

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

- a. 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. 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. 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. No, there is no IFI.
- e. Not applicable/other (please comment).

GUIDELINES:

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, “independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance”, and with “a forward-looking *ex ante* diagnostic task”. In practice, they come in two main forms: parliamentary budget offices (e.g., the Congressional Budget Office in the United States, and the Center for Public Finance Studies in Mexico) or fiscal councils (e.g., the Office for Budget Responsibility in the United Kingdom, and the Swedish Fiscal Policy

Council). See von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016).

To answer “a,” there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer “b” applies if an IFI exists, but either its independence is not set in law *or* its staffing and resources are insufficient to carry out its tasks. Answer “c” applies if an IFI exists, but its independence is not set in law *and* it lacks sufficient staffing and resources. Answer “d” applies if no IFI exists.

If the answer is “a,” “b,” or “c,” please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is “a” or “b,” identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI’s total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

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

- a. Yes, the IFI publishes its own macroeconomic *and* fiscal forecasts.
- b. Yes, the IFI publishes its own macroeconomic *or* fiscal forecast.
- c. 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. 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).

GUIDELINES:

Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive’s budget reflecting the government’s policy proposals. Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive’s budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government’s forecasts. Some others have no role at all in forecasting.

To answer “a”, there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer “b” applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer “c” applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather

publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option “d” if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is “a” or “b,” please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is “c,” please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

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

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

GUIDELINES:

Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.

To answer “a,” the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer “b” applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer “c” applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer “d” applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.

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

GUIDELINES:

Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer “a” if this occurred five times or more; “b” for three times or more, but less than five times; “c” for once or twice, and “d” for never.

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

- a. 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. 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. 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. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive’s Budget Proposal.
- e. Not applicable/other (please comment).

GUIDELINES:

Question 107 asks whether the legislature debates budget policies prior to the tabling of the Executive’s Budget Proposal. In general, prior to discussing the Executive’s Budget Proposal for the coming year, the legislature should have an opportunity to review the government’s broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)

A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish “hard” multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year. To answer “a,” the full legislature must debate budget policy prior to the tabling of the Executive’s Budget Proposal and approve recommendations for the upcoming budget.

Answer “b” applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive’s Budget Proposal, and approves recommendations for the budget. Option “b” also applies if, *in addition to* the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.

Answer “c” applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive’s Budget Proposal, but does not approve recommendations for the budget. Answer “d” applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive’s Budget Proposal.

In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature’s debate (for instance, a report released by an IFI or some other institution).

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

- a. The legislature receives the Executive’s Budget Proposal at least three months before the start of the budget year.
- b. The legislature receives the Executive’s Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. 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. 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).

GUIDELINES:

Question 108 examines how far in advance of the start of the budget year the legislature receives the Executive’s Budget Proposal. International good practice recommends that the Executive’s Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, the IMF’s Fiscal Transparency Code at <http://blog-pfm.imf.org/files/ft-code.pdf>.)

For the purposes of responding to this question, if — and only if — the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more

than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.

To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

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

- a. The legislature approves the budget at least one month in advance of the start of the budget year.
- b. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
- c. The legislature approves the budget less than one month after the start of the budget year.
- d. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
- e. Not applicable/other (please comment).

GUIDELINES:

Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.

In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.

To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.

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

- a. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

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

GUIDELINES:

Question 110 examines the legislature’s power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature’s powers to amend the budget can vary substantially across countries.

The “a” response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive’s Budget Proposal, including its right to change the size of the proposed deficit or surplus. The “b” response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited “c” response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive’s Budget Proposal or can only decrease funding levels or increase revenues. Finally, response “d” would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is “b” or “c”, please indicate the nature of the amendment powers available to the Parliament and how they are limited.

111. During the most recent budget approval process, did the legislature use its authority in law to amend the Executive’s Budget Proposal?

- a. 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. Yes, the legislature used its authority in law to propose amendments to the Executive’s Budget Proposal, but no amendments were adopted.
- c. No, while the legislature has the authority in law to propose amendments to the Executive’s Budget Proposal, no amendments were offered.
- d. No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

GUIDELINES:

Question 111 assesses whether any formal authority of the legislature to amend the Executive’s Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer “a” if the legislature used its authority in law to amend the Executive’s Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer “b” applies if the legislature used its authority in law to propose amendments to the Executive’s Budget Proposal, but none of these amendments were adopted. Answer “c” applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer “d” applies when the legislature does not have any authority to amend the budget.

If the answer is “a” or “b”, please specify in the comments the number of amendments introduced by the legislature (and in the case of an “a” response, the number adopted) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is “a,” please specify which amendments were adopted, and provide evidence for it.

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

- a. 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. 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. 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. No, a specialized budget or finance committee did not examine the Executive’s Budget Proposal.
- e. Not applicable/other (please comment).

GUIDELINES:

Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee’s analysis of the budget.

A report with the committee’s findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published *before* the legislature has adopted the budget.

Response “a” requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive’s Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response “b” applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response “c” applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response “d” applies where a specialized budget or finance committee did not examine the Executive’s Budget Proposal.

Please specify in your comment the name of the committee and the number of days it had available to examine the budget and to publish a report. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or

chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.

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. 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. 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. 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. No, sector committees did not examine the Executive’s Budget Proposal.
- e. Not applicable/other (please comment).

GUIDELINES:

Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.

A report with the committee’s findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response “a” requires that sector committees had one month or more to examine the Executive’s Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response “b” applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response “c” applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response “d” applies where sectoral committees did not examine the Executive’s Budget Proposal.

Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.

For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.

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. 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. 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. Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

GUIDELINES:

Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the *ex post* review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature’s review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer “a,” a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer “b” applies where this occurred only once or twice during the year. Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an “a” response.

Choose “c” if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer “d” applies where no committee examined in-year implementation.

If the answer is “a” or “b,” please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is “c,” please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

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. 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. 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. 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. 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).

GUIDELINES:

Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.

In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or “vote”) is specified in the Enacted Budget.

The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.

To answer “a,” the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer “b” applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer “c” applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer “d” applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer “d” also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A “d” response applies if the legislature only approves the shifting of funds after it has already occurred.

In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.

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. 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. The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. 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).

GUIDELINES:

Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these “new” funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive’s discretion, with no legislative control.

To answer “a,” the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer “b” applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer “c” applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer “d” applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A “d” response applies if the legislature only approves the additional spending after it has already occurred.

Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

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. 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. 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. 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. 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).

GUIDELINES:

Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.

Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.

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

- a. 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. 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. 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. No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

GUIDELINES:

Question 118 is about *ex post* oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 100.)

To answer “a,” a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)

Answer “b” applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose “c” if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer “d” applies where no committee examined the annual Audit Report.

If the answer is “a” or “b,” please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is “c,” please specify the name of the committee and when it reviewed budget implementation.

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. 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. 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).

GUIDELINES:

Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the *de facto* independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.

To answer “a,” the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose “b” if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

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. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.
- b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.
- c. Not applicable/other (please comment).

GUIDELINES:

Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.

To answer “a,” the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary — or a judge — is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer “b” applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

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

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

GUIDELINES:

Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.

Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND *either* the SAI determines its own budget and then 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 directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

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

- a. The SAI has full discretion to decide which audits it wishes to undertake.
- b. The SAI has significant discretion, but faces some limitations.
- c. The SAI has some discretion, but faces considerable limitations.
- d. The SAI has no discretion to decide which audits it wishes to undertake.

e. Not applicable/other (please comment).

GUIDELINES:

Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.

Question 97 asks which of the three types of audits — financial, compliance, and performance — the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.

There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.

To answer “a,” the SAI must have full discretion in law to decide which audits to undertake. Answer “b” applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer “c” applies if the SAI has some discretion, but significant legal limitations exist. Answer “d” applies if the SAI has no power at all to choose which audits to undertake.

Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI’s legal mandate and jurisdiction.

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

- a. Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. 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. No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.

- d. 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).

GUIDELINES:

Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.

To answer “a,” an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer “b” applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer “c” if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer “d” applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

If the answer is either “a” or “b,” please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is “c,” please specify the name of the unit within the SAI that is tasked with conducting such reviews.

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

GUIDELINES:

Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer “a” if this occurred five times or more; “b” for three times or more, but less than five times; “c” for once or twice, and “d” for never.

SECTION 5: Public Engagement in the Budget Process

Introduction:

Public engagement is a necessary complement to budget transparency. Providing access to budget information is only a first step, and must be accompanied by all the relevant institutions' (i.e., the executive, the legislature, and the Supreme Audit Institution) provision of opportunities for the public to engage during each of the four phases of the budget process.

The questions included in this section of the Open Budget Questionnaire are extremely relevant; the answers to these questions will help build a library of data on the existence of good practices for public engagement around the world. Comments and citations for researchers' answers are essential and must be provided throughout the entire Questionnaire, but even more so in this section because they will allow the IBP and its research partners to build a reliable and accurate set of examples of good practices in public engagement during the budget process.

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. Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. 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. The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAPS Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See: http://c.ymcdn.com/sites/www.iap2.org/resource/resmgr/imported/IAP2%20Spectrum_vertical.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the

government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning .

To answer “a,” the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials *interact*, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer “b” applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer “c” applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options “a” and “b” apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice “c”, there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a “c” response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a “c” response.

Answer “d” applies if the requirements for a “c” response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

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

GUIDELINES:

This question reflects the GIFT principle of “Inclusiveness”, and examines the executive’s effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive’s efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.

To answer “a,” the executive must actively seek out individuals from vulnerable and underrepresented communities and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government’s efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.

Answer “b” applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.

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

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be *only* the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses *only* the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

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

- a. Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. 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. The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

GUIDELINES:

This question reflects the GIFT principles on “Inclusiveness” and “Timeliness” and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAPS Spectrum of Public Participation, in particular with regards to the concepts of “involvement” (option “a” in the responses) and “consultation” (option “b”). See: http://c.ymcdn.com/sites/www.iap2.org/resource/resmgr/imported/IAP2%20Spectrum_vertical.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms (“the executive”) is currently using to allow the public to participate in the formulation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government’s efforts to incorporate citizens’ input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer “a,” the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials *interact*, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer “b” applies if an open consultation mechanisms is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget.

This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer “c” applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options “a” and “b” apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice “c”, the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a “c” response.

Answer “d” applies if the requirements for a “c” response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

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

GUIDELINES:

This question reflects the GIFT principle of “Inclusiveness”, and examines the executive’s effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government’s efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.

To answer “a,” the executive must actively seek out individuals from vulnerable and underrepresented community and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government’s efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.

Answer “b” applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.

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

GUIDELINES:

This question reflects the GIFT principles of “Transparency” and “Timeliness”. Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive’s engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, “key topics” are considered to be *ONLY* the ones listed above. If the executive’s engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses *only* the coverage of public engagement (i.e., “what issues is the public invited to engage on?”) and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer “d” applies if requirements for a “c” response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

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

GUIDELINES:

This question relates to the GIFT principle of “Openness,” and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the “rules of the public engagement” are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.

Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.

Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive’s objectives for its engagement with the public.

Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.

Constraints refers to whether there are there any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.

Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revise a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.

Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.

Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.

Answer “d” applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.

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. 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. 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. 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. The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

GUIDELINES:

This question reflects the GIFT principles of “Transparency” and “Sustainability”, and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.

By “written record”, we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer “a” applies when the executive provides a written document with:

- The inputs (e.g., a written transcript) received from the public and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)

Answer “b” applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public and

- A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.

Answer “c” applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer “d” applies if the requirements for a “c” response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

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?

- 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.
- 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.
- 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.
- The requirements for a “c” response or above are not met.
- Not applicable (please comment).

GUIDELINES:

This question reflects the GIFT principles of “Transparency” and “Sustainability”, and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are take into account to improve budget monitoring, and how/why.

By “written record”, we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer “a” applies when the executive provides a written document with:

- The inputs (e.g., a written transcript) received from the public and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)

Answer “b” applies when the executive provides a written document that includes:

- The inputs received (e.g., a written transcript) from the public and

- A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.

Answer “c” applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer “d” applies if the requirements for a “c” response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

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

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

GUIDELINES:

This question reflects the GIFT principles on “Sustainability,” “Timeliness” and “Complementarity” and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.

Please note that “timetable” refers to 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. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.

Answer “a” applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice “a”, the timetable must be available to the public prior to the budget preparation process beginning.

Answer “b” applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.

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. 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. Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. 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. The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

GUIDELINES:

While questions 125 – 135 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government’s efforts to incorporate citizens’ input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on “Inclusiveness” and “Timeliness” and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAPS Spectrum of Public Participation, in particular with regards to the concepts of “involvement” (option “a” in the responses) and “consultation” (option “b”). See: http://c.ymcdn.com/sites/www.iap2.org/resource/resmgr/imported/IAP2%20Spectrum_vertical.pdf.

To answer “a,” a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials *interact*, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer “b” applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher

must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer “c” applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options “a” and “b” apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice “c”, there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a “c” response.

Examples of mechanisms that might qualify as a “c” response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

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. Yes, public hearings are held, and members of the public/CSOs testify.
- b. 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. 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. The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

GUIDELINES:

This question reflects the GIFT principle on “Sustainability,” “Transparency,” and “Complementarity” and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.

Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature’s efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of *coverage* is covered in a subsequent question).

To answer “a,” the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining *which* citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer “b” should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public; but

- There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.

Answer “c” should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere).

Answer “d” applies if the requirements for a “c” response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

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

GUIDELINES:

This question reflects the GIFT principles of “Transparency” and “Timeliness”. Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.

Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, “key topics” are considered to be only the ones listed above. If the legislature’s engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., “what issues is the public invited to engage on?”) and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer “d” applies if the requirements for a “c” response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

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

- a. 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. 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. 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. The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

GUIDELINES:

This question reflects the GIFT principles of “Transparency” and “Sustainability”, and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By “written record” in this question, we mean a document that is produced and released by the legislature.

Answer “a” applies when the legislature provides a written document with:

- The inputs received from the public (e.g., a written transcript) and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).

Answer “b” applies when the legislature provides a written document that includes:

- The inputs received from the public (e.g., a written transcript) and
- A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).

Answer “c” applies when the legislature provides a written document that includes:

- The inputs received from the public (e.g., a written transcript) or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer “d” applies if the requirements for a “c” response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

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. Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. 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. 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. The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

GUIDELINES:

This question reflects the GIFT principle on “Sustainability,” “Transparency,” and “Complementarity” and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

A key constitutional role of the legislature in almost all countries is to oversee the government’s management of public resources. While the Supreme Audit Institution is responsible for checking the government’s accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution’s recommendations.

Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.

Please note that by “Audit Report” we refer to the *same* audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.

Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

To answer “a,” the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining *which* citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer “b” should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public; BUT
- There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.

Answer “c” should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)

Answer “d” applies if the requirements for a “c” response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

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

GUIDELINES:

This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a *sample* of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).

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. 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. 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. 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. The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

GUIDELINES:

This question reflects the GIFT principles of “Transparency” and “Sustainability”, and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By “written record” in this question, we mean a document that is produced and released by the Supreme Audit Institution.

Answer “a” applies when the Supreme Audit Institution provides a written document with:

- The inputs received from the public and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).

Answer “b” applies when the SAI provides a written document that includes:

- The inputs received from the public and
- A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI’s annual audit program.

Answer “c” applies when the SAI provides a written document that includes:

- The received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer “d” applies if requirements for a “c” response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI’s audit program.

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

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

GUIDELINES:

This question mirrors question 140, but instead of covering public assistance in formulating the SAI’s audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.