

# Open Budget Survey 2017

## Questionnaire

**Serbia**

January 2018

**COUNTRY QUESTIONNAIRE: SERBIA**

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

**Answer:** FY 2017-19

**Sources:** Fiskalna strategija za 2017. godinu sa projekcijama za 2018. i 2019. godinu, Fiscal strategy for 2017 with projections for 2018 and 2019  
[http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategi...](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategi...) ([http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategija020\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategija020_cyr.zip))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- b. (67) At least two months, but less than four months, in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- c. (33) Less than two months in advance of the budget year, but at least one month before the Executive's Budget Proposal is introduced in the legislature
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

**Answer:** d.

**Sources:** The 2017 PBS was adopted by the Executive on the very same day as EBP, on current Government's 20th session in 2016, held on December 1st 2016. Both EBP and PBS were published few days later (PBS not before December 6th). That is significantly later than envisaged by the Budget system law deadline (July 15th).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** 01 December 2016

**Sources:** It is published under this date on the web-site of the Government of the Republic of Serbia. In reality, the document was published few days later (created on December 6th).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** It is published under this date on the web-site of the Government of the Republic of Serbia. Furthermore, we checked document's creation date.

**Sources:** [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2803...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2803...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=280387](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=280387))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** [http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategi...](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategi...) ([http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategija020\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategija020_cyr.zip))

**Sources:** [http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategi...](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategi...) ([http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategija020\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategija020_cyr.zip))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** c.

**Sources:** PBS is available in MS Word and it is zipped as well. Only recently, there are some efforts to open data held by Serbian authorities. However, the budget is not yet among them.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a.

**Sources:** Document produced and published after the acceptable time frame. [http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategi...](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategi...) ([http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategija020\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategija020_cyr.zip))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** Fiskalna strategija za 2017. godinu sa projekcijama za 2018 i 2019. godinu/ Fiscal strategy for 2017 with projections for 2018 and 2019

**Sources:** Fiskalna strategija za 2017. godinu sa projekcijama za 2018 i 2019. godinu/ Fiscal strategy for 2017 with projections for 2018 and 2019

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**a.** Yes

**b.** No

**Answer:** b.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** FY2017

**Sources:** In Serbia, fiscal and calendar year are equal. [http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_...](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_...)  
([http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_budzetu\\_RS\\_za\\_2017\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_budzetu_RS_za_2017_cyr.zip))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** 1 December 2016

**Sources:** The EBP was published on the web site of the Government under documents from its December 1st 2016 session [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2803...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2803...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=280387](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=280387)). The actual publishing date was December 2nd 2016, when the draft was received by the Parliament.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (67) At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

**Answer:** c. (33)

**Sources:** The EBP was published on the web site of the Government under documents from its December 1st 2016 session [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2803...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2803...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=280387](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=280387)). The actual publishing date was December 2nd 2016, when the draft was received by the Parliament <http://www.parlament.gov.rs/upload/archive/files/cir/pdf/pre...> ([http://www.parlament.gov.rs/upload/archive/files/cir/pdf/predlozi\\_zakona/2017%20Budzet%20RS.pdf](http://www.parlament.gov.rs/upload/archive/files/cir/pdf/predlozi_zakona/2017%20Budzet%20RS.pdf)) Parliament adopted budget on December 10th 2016. <http://www.parlament.gov.rs/upload/archive/files/cir/pdf/zak...> (<http://www.parlament.gov.rs/upload/archive/files/cir/pdf/zakoni/2016/3081-16.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** 2 December 2016

**Sources:** The EBP was published on the web site of the Government under documents from its December 1st, 2016 session [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2803...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2803...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=280387](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=280387)). The actual publishing date was December 2nd, 2016, when the draft was received by Parliament. <http://www.parlament.gov.rs/upload/archive/files/cir/pdf/pre...> ([http://www.parlament.gov.rs/upload/archive/files/cir/pdf/predlozi\\_zakona/2017%20Budzet%20RS.pdf](http://www.parlament.gov.rs/upload/archive/files/cir/pdf/predlozi_zakona/2017%20Budzet%20RS.pdf)) Parliament adopted the budget on December 10th, 2016. <http://www.parlament.gov.rs/upload/archive/files/cir/pdf/zak...> (<http://www.parlament.gov.rs/upload/archive/files/cir/pdf/zakoni/2016/3081-16.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** It is published under this date on the web-site of the Parliament of the Republic of Serbia

**Sources:** The EBP was published on the web site of the Government under documents from its December 1st, 2016 session [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2803...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2803...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=280387](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=280387)). The actual publishing date was December 2nd, 2016, when the draft was received by Parliament. <http://www.parlament.gov.rs/upload/archive/files/cir/pdf/pre...>  
([http://www.parlament.gov.rs/upload/archive/files/cir/pdf/predlozi\\_zakona/2017%20Budzet%20RS.pdf](http://www.parlament.gov.rs/upload/archive/files/cir/pdf/predlozi_zakona/2017%20Budzet%20RS.pdf)) Parliament adopted the budget on December 10th, 2016. <http://www.parlament.gov.rs/upload/archive/files/cir/pdf/zak...>  
(<http://www.parlament.gov.rs/upload/archive/files/cir/pdf/zakoni/2016/3081-16.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** [http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_...](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_...)  
([http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_budzetu\\_RS\\_za\\_2017\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_budzetu_RS_za_2017_cyr.zip))

**Sources:** [http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_...](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_...)  
([http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_budzetu\\_RS\\_za\\_2017\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_budzetu_RS_za_2017_cyr.zip))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** b.

**Sources:** All financial information is presented in Excel format. Non-financial information is available in both MS Word and Excel format. According to the Serbian open data experts, Excel is not considered "machine - readable", and they are advocating for publication of data in other form (such as .csv). Furthermore, Excel sheets of budget are not in a very user-friendly format for further analyses, by using "sort data" tool. See: [http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_...](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_...)  
([http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_budzetu\\_RS\\_za\\_2017\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_budzetu_RS_za_2017_cyr.zip))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Data is available in .xls file, but the formatting does not allow for easy analysis.

**Government Reviewer**

**Opinion:** Agree

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

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

- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** The EBP is published: [http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_...](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_...)  
([http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_budzetu\\_RS\\_za\\_2017\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_budzetu_RS_za_2017_cyr.zip))

**Comments:** Researcher: The EBP is publicly available

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** Predlog Zakona o budžetu Republike Srbije 2017 (Draft Budget Law for 2017)

**Sources:** Predlog Zakona o budžetu Republike Srbije 2017 (Draft Budget Law for 2017)  
[http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_...](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_...)  
([http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_budzetu\\_RS\\_za\\_2017\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_budzetu_RS_za_2017_cyr.zip))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. Yes
- b. No

**Answer:** b.

**Sources:** There is no "citizens version"

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** FY 2017

**Sources:** In Serbia, fiscal and calendar year are equal. <http://www.parlament.gov.rs/upload/archive/files/cir/pdf/zak...>  
(<http://www.parlament.gov.rs/upload/archive/files/cir/pdf/zakoni/2016/3081-16.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** 10 December 2016

**Sources:** Legislation in Serbia is published in the Official Gazette on the same or the next day after being adopted by Parliament and promulgated by President of the Republic. See: <http://www.parlament.gov.rs/upload/archive/files/cir/pdf/zak...>  
(<http://www.parlament.gov.rs/upload/archive/files/cir/pdf/zakoni/2016/3081-16.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** Legislation in Serbia is published in the Official Gazette on the same or the next day after being adopted by Parliament and promulgated by President of the Republic.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** 10 December 2016 web page 12 December 2016 Official Gazette

**Sources:** Date of publishing in the Official gazette of Republic of Serbia, no. 99 in 2016, was December 12th 2016. <http://www.pravno-informacioni-sistem.rs/SIGlasnikPortal/slg...> (<http://www.pravno-informacioni-sistem.rs/SIGlasnikPortal/slg/rs/NP/overview?numberId=21678>)  
<http://www.parlament.gov.rs/upload/archive/files/cir/pdf/zak...> (<http://www.parlament.gov.rs/upload/archive/files/cir/pdf/zakoni/2016/3081-16.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** It is published under this date on the web-site of the National Assembly, i.e. in Official Gazette. EBP is published on Parliamentary web-page the very same date when the Parliament receive the document from the Government. Government publishes that document on its web-site usually several days after the government session when it is adopted (there is no regulation about publishing of those legislative proposals). Adopted version of the budget law (EB) is sometimes published by the parliament immediately after adoption, and sometimes only after President of Republic promulgate the law through its decree, and after that document is published in Official Gazette. There are legal deadlines in place for presidential promulgation (or veto) and for publishing in Official Gazette, but that was never relevant for the budget, since president promptly signs adopted law, i.e. the same day or day after.

**Sources:** It is published under this date on the web-site of the National Assembly, i.e. in Official Gazette. EBP is published on Parliamentary web-page the very same date when the Parliament receive the document from the Government. Government publishes that document on its web-site usually several days after the government session when it is adopted (there is no regulation about publishing of those legislative proposals). Adopted version of the budget law (EB) is sometimes published by the parliament immediately after adoption, and sometimes only after President of Republic promulgate the law through its decree, and after that document is published in Official Gazette. There are legal deadlines in place for presidential promulgation (or veto) and for publishing in Official Gazette, but that was never relevant for the budget, since president promptly signs adopted law, i.e. the same day or day after.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** <http://www.parlament.gov.rs/upload/archive/files/cir/pdf/zakoni/2016/3081-16.pdf>

**Sources:** <http://www.parlament.gov.rs/upload/archive/files/cir/pdf/zakoni/2016/3081-16.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** c.

**Sources:** PDF only <http://www.parlament.gov.rs/upload/archive/files/cir/pdf/zakoni/2016/3081-16.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** e.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** Zakon o budžetu Republike Srbije za 2017 (The Budget Law for 2017)

**Sources:** Zakon o budžetu Republike Srbije za 2017 (The Budget Law for 2017) <http://www.parlament.gov.rs/upload/archive/files/cir/pdf/zak...>  
(<http://www.parlament.gov.rs/upload/archive/files/cir/pdf/zakoni/2016/3081-16.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. Yes
- b. No

**Answer:** b.

**Sources:** There is no "citizens version"

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** A Citizens Budget does exist. <http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjan...>  
([http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjanski%20vodic%20kroz%20budzet\(1\).pdf](http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjanski%20vodic%20kroz%20budzet(1).pdf))

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** A citizens version is published on the Ministry of Finance website <http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjan...>  
([http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjanski%20vodic%20kroz%20budzet\(1\).pdf](http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjanski%20vodic%20kroz%20budzet(1).pdf))

**Researcher response:** The Ministry of Finance published a Citizens Budget in February 2017. However, no document published after the cutoff date of December 31st 2016 is considered in this research cycle.

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

**Answer:** The last available CB refers to 2015, but given that the 2016 and 2017 EB has been approved, we should assess the 2017 CB

**Sources:** This CB refers to the Enacted Budget for 2015. There was no CB for 2016 nor 2017 budget.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** FY 2017

**Comments:** A Citizen Budget for 2017 does exist, see: <http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjan...>  
([http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjanski%20vodic%20kroz%20budzet\(1\).pdf](http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjanski%20vodic%20kroz%20budzet(1).pdf))

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** Citizens version of budget for 2017 <http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjan...>  
([http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjanski%20vodic%20kroz%20budzet\(1\).pdf](http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjanski%20vodic%20kroz%20budzet(1).pdf))

**Comments:** A citizens version is published on the Ministry of Finance website <http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjan...>  
([http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjanski%20vodic%20kroz%20budzet\(1\).pdf](http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjanski%20vodic%20kroz%20budzet(1).pdf))

**Researcher response:** The Ministry of Finance published a Citizens Budget in February 2017. However, no document published after December 31st 2016 is taken into account for this Survey research cycle.

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

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

**Answer:** d.

**Sources:** A Citizens Budget fo FY 2016 nor 2017 was not produced. Regarding the 2015 CB: this document was published on the web page of the Government Office for Cooperation with Civil Society under section "Publications 2015", which means we can not determine the exact date of publishing. According to newspaper article CB was published on 28. 7. 2015. <http://www.blic.rs/vesti/ekonomija/vodic-kroz-budzet-od-dana...>  
(<http://www.blic.rs/vesti/ekonomija/vodic-kroz-budzet-od-danas-na-sajtu-ministarstva-finansija/3zk66bk>)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** A Citizens Budget does exist, see: <http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjan...>  
([http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjanski%20vodic%20kroz%20budzet\(1\).pdf](http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjanski%20vodic%20kroz%20budzet(1).pdf))

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** A citizens version is published on the Ministry of Finance website <http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjan...>  
([http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjanski%20vodic%20kroz%20budzet\(1\).pdf](http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjanski%20vodic%20kroz%20budzet(1).pdf))

**Researcher response:** The Ministry of Finance published a Citizens Budget in February 2017. However, no document published after December 31st 2016 is taken into account during this Survey research cycle.

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

**Answer:** A Citizens Budget fo FY 2016 nor 2017 was not produced. Regarding the 2015 CB: this document was published on the web page of the Government Office for Cooperation with Civil Society under section "Publications 2015", which means we can not determine the exact date of publishing. According to newspaper article CB was published on 28. 7. 2015. <http://www.blic.rs/vesti/ekonomija/vodic-kroz-budzet-od-dana...> (<http://www.blic.rs/vesti/ekonomija/vodic-kroz-budzet-od-danas-na-sajtu-ministarstva-finansija/3zk66bk>)

**Sources:** A Citizens Budget for FY 2016 was not produced. Regarding the 2015 CB: this document was published on the web page of the Government Office for Cooperation with Civil Society under section "Publications 2015", which means we can not determine the exact date of publishing. According to a newspaper article, the CB was published on 28. 7. 2015. <http://www.blic.rs/vesti/ekonomija/vodic-kroz-budzet-od-dana...> (<http://www.blic.rs/vesti/ekonomija/vodic-kroz-budzet-od-danas-na-sajtu-ministarstva-finansija/3zk66bk>), i. e. long time after adoption of the budget.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** n/a

**Comments:** A Citizens Budget exists. See: <http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjan...> ([http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjanski%20vodic%20kroz%20budzet\(1\).pdf](http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjanski%20vodic%20kroz%20budzet(1).pdf))

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** n/a

**Comments:** A citizens version is published on the Ministry of Finance website <http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjan...> ([http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjanski%20vodic%20kroz%20budzet\(1\).pdf](http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjanski%20vodic%20kroz%20budzet(1).pdf))

**Researcher response:** The Ministry of Finance published a Citizens Budget in February 2017. However, no document published after December 31st 2016 is taken into account during this Survey research cycle.

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

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** 08 February 2017

**Comments:** A Citizens Budget does exist, and is published on the Ministry of Finance web site. There are no dates printed on the document, but the .pdf file has been created on February 8th 2017.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** 08 February 2017

**Comments:** A citizens version is published on the Ministry of Finance website <http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjan...> ([http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjanski%20vodic%20kroz%20budzet\(1\).pdf](http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjanski%20vodic%20kroz%20budzet(1).pdf))

**Researcher response:** The Ministry of Finance published a Citizens Budget in February 2017. However, no document published after December 31st 2016 is taken into account during this Survey research cycle..

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

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** There are no dates on the document itself, but the .pdf file was created on February 8th (I checked the document properties).

**Comments:** There are no dates on the document itself, but the .pdf file was created on February 8th (I checked the document properties).

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** 08 February 2017 is the date when Citizens Budget was made available on the Ministry of Finance website

**Comments:** Citizens Budget was published on the Ministry of Finance <http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjan...>  
([http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjanski%20vodic%20kroz%20budzet\(1\).pdf](http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjanski%20vodic%20kroz%20budzet(1).pdf))

**IBP comment:** We welcome the government's effort to produce and publish a Citizens Budget. Unfortunately, this document could not be taken into account in the 2017 Open Budget Survey research, because the Survey collects information and documents published by a cutoff date of December 31, 2016. Given the date of publication indicated by peer and government reviewers, it looks like this Citizens Budget was published in February 2017, i.e. too late with respect to the cutoff date.

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

**Answer:** N/A

**Sources:** This is the link to the 2015 Citizens Budget, for 2016 and 2017 not produced  
<http://civilnodrustvo.gov.rs/upload/documents/Publikacije/20...>  
([http://civilnodrustvo.gov.rs/upload/documents/Publikacije/2015/Gradjanski\\_vodic\\_kroz\\_budzet.pdf](http://civilnodrustvo.gov.rs/upload/documents/Publikacije/2015/Gradjanski_vodic_kroz_budzet.pdf))

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** <http://mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjanski%...>

([http://mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjanski%20vodic%20kroz%20budzet\(1\).pdf](http://mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjanski%20vodic%20kroz%20budzet(1).pdf))

**Comments:** The link for 2017 citizen's guide

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** <http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjan...>

([http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjanski%20vodic%20kroz%20budzet\(1\).pdf](http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjanski%20vodic%20kroz%20budzet(1).pdf))

**Comments:** <http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjan...>

([http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjanski%20vodic%20kroz%20budzet\(1\).pdf](http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjanski%20vodic%20kroz%20budzet(1).pdf))

**IBP comment:** We welcome the government's effort to produce and publish a Citizens Budget. Unfortunately, this document could not be taken into account in the 2017 Open Budget Survey research, because the Survey collects information and documents published by a cutoff date of December 31, 2016. Given the date of publication indicated by peer and government reviewers, it looks like this Citizens Budget was published in February 2017, i.e. too late with respect to the cutoff date.

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

**Answer:** N/A

**Sources:** This is the title for the 2015 Citizens Budget, for 2016 and 2017 not produced Građanski vodič kroz budžet Republike Srbije (Citizens' guide through the budget of the Republic of Serbia)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** Građanski vodič kroz budžet Republike Srbije (Citizen's guide through the budget of Republic of Serbia)

**Comments:** A Citizens guide for 2017 was produced.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** Građanski vodič kroz budžet Republike Srbije (Citizens guide through the budget of the Republic of Serbia)

**Comments:** The Citizens Budget was published on the Ministry of Finance website <http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjan...>  
([http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjanski%20vodic%20kroz%20budzet\(1\).pdf](http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjanski%20vodic%20kroz%20budzet(1).pdf))

**IBP comment:** We welcome the government's effort to produce and publish a Citizens Budget. Unfortunately, this document could not be taken into account in the 2017 Open Budget Survey research, because the Survey collects information and documents published by a cutoff date of December 31, 2016. Given the date of publication indicated by peer and government reviewers, it looks like this Citizens Budget was published in February 2017, i.e. too late with respect to the cutoff date.

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

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** The CB corresponds to the Enacted Budget.

**Comments:** A Citizens Budget is produced.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** It corresponds to Law on Budget of Republic of Serbia for 2017

**Comments:** A Citizens Budget was published on the Ministry of Finance website <http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjan...> ([http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjanski%20vodic%20kroz%20budzet\(1\).pdf](http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjanski%20vodic%20kroz%20budzet(1).pdf))

**IBP comment:** We welcome the government's effort to produce and publish a Citizens Budget. Unfortunately, this document could not be taken into account in the 2017 Open Budget Survey research, because the Survey collects information and documents published by a cutoff date of December 31, 2016. Given the date of publication indicated by peer and government reviewers, it looks like this Citizens Budget was published in February 2017, i.e. too late with respect to the cutoff date.

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

**Answer:** FY 2016

**Sources:** <http://www.mfin.gov.rs/pages/article.php?id=12845> (<http://www.mfin.gov.rs/pages/article.php?id=12845>) 2016/12/21  
<http://www.mfin.gov.rs/pages/article.php?id=12805> (<http://www.mfin.gov.rs/pages/article.php?id=12805>) 2016/11/30  
<http://www.mfin.gov.rs/pages/article.php?id=12493> (<http://www.mfin.gov.rs/pages/article.php?id=12493>) 2016/10/28  
<http://www.mfin.gov.rs/pages/article.php?id=12420> (<http://www.mfin.gov.rs/pages/article.php?id=12420>) 2016/9/29  
<http://www.mfin.gov.rs/pages/article.php?id=12291> (<http://www.mfin.gov.rs/pages/article.php?id=12291>) 2016/8/29  
<http://www.mfin.gov.rs/pages/article.php?id=12271> (<http://www.mfin.gov.rs/pages/article.php?id=12271>) 2016/7/26  
<http://www.mfin.gov.rs/pages/article.php?id=12121> (<http://www.mfin.gov.rs/pages/article.php?id=12121>) 2016/6/27  
<http://www.mfin.gov.rs/pages/article.php?id=12229> (<http://www.mfin.gov.rs/pages/article.php?id=12229>) 2016/5/24  
<http://www.mfin.gov.rs/pages/article.php?id=12102> (<http://www.mfin.gov.rs/pages/article.php?id=12102>) 2016/4/27  
<http://www.mfin.gov.rs/pages/article.php?id=12032> (<http://www.mfin.gov.rs/pages/article.php?id=12032>) 2016/3/23

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** In-Year Reports do not give a breakdown by administrative units, only by economic classification of both revenues and expenditures.

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** Each report is released less than a month after the reporting period ends. November: <http://www.mfin.gov.rs/pages/article.php?id=12845> (<http://www.mfin.gov.rs/pages/article.php?id=12845>), released on 2016/12/21 October: <http://www.mfin.gov.rs/pages/article.php?id=12805> (<http://www.mfin.gov.rs/pages/article.php?id=12805>), released on 2016/11/30 September: <http://www.mfin.gov.rs/pages/article.php?id=12493> (<http://www.mfin.gov.rs/pages/article.php?id=12493>), released on 2016/10/28 August: <http://www.mfin.gov.rs/pages/article.php?id=12420> (<http://www.mfin.gov.rs/pages/article.php?id=12420>), released on 2016/9/29 July: <http://www.mfin.gov.rs/pages/article.php?id=12291> (<http://www.mfin.gov.rs/pages/article.php?id=12291>), released on 2016/8/29 June: <http://www.mfin.gov.rs/pages/article.php?id=12271> (<http://www.mfin.gov.rs/pages/article.php?id=12271>), released on 2016/7/26 May: <http://www.mfin.gov.rs/pages/article.php?id=12121> (<http://www.mfin.gov.rs/pages/article.php?id=12121>), released on 2016/6/27 April: <http://www.mfin.gov.rs/pages/article.php?id=12229>

(<http://www.mfin.gov.rs/pages/article.php?id=12229>), released on 2016/5/24 March: <http://www.mfin.gov.rs/pages/article.php?id=12102>  
(<http://www.mfin.gov.rs/pages/article.php?id=12102>), released on 2016/4/27 February: <http://www.mfin.gov.rs/pages/article.php?id=12032>  
(<http://www.mfin.gov.rs/pages/article.php?id=12032>), released on 2016/3/23

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** Nov 2016 2016/12/21 Oct 2016 2016/11/30 Sept 2016 2016/10/28 August 2016 IYR: 29 September 2016 July 2016 IYR: 29 August 2016 June 2016 IYR: 26 July 2016 May 2016 IYR: 27 June 2016 April 2016 IYR: 24 May 2016 March 2016 IYR: 27 April 2016 February 2016 IYR: 23 March 2016

**Sources:** <http://www.mfin.gov.rs/pages/article.php?id=12845> (<http://www.mfin.gov.rs/pages/article.php?id=12845>) 2016/12/21  
<http://www.mfin.gov.rs/pages/article.php?id=12805> (<http://www.mfin.gov.rs/pages/article.php?id=12805>) 2016/11/30  
<http://www.mfin.gov.rs/pages/article.php?id=12493> (<http://www.mfin.gov.rs/pages/article.php?id=12493>) 2016/10/28  
<http://www.mfin.gov.rs/pages/article.php?id=12420> (<http://www.mfin.gov.rs/pages/article.php?id=12420>) 2016/9/29  
<http://www.mfin.gov.rs/pages/article.php?id=12291> (<http://www.mfin.gov.rs/pages/article.php?id=12291>) 2016/8/29  
<http://www.mfin.gov.rs/pages/article.php?id=12271> (<http://www.mfin.gov.rs/pages/article.php?id=12271>) 2016/7/26  
<http://www.mfin.gov.rs/pages/article.php?id=12121> (<http://www.mfin.gov.rs/pages/article.php?id=12121>) 2016/6/27  
<http://www.mfin.gov.rs/pages/article.php?id=12229> (<http://www.mfin.gov.rs/pages/article.php?id=12229>) 2016/5/24  
<http://www.mfin.gov.rs/pages/article.php?id=12102> (<http://www.mfin.gov.rs/pages/article.php?id=12102>) 2016/4/27  
<http://www.mfin.gov.rs/pages/article.php?id=12032> (<http://www.mfin.gov.rs/pages/article.php?id=12032>) 2016/3/23

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** It is published under this date on the web-site of the Ministry of Finances, and is determined by regular monitoring of this web-page

**Sources:** <http://www.mfin.gov.rs/pages/article.php?id=12845> (<http://www.mfin.gov.rs/pages/article.php?id=12845>) 2016/12/21  
<http://www.mfin.gov.rs/pages/article.php?id=12805> (<http://www.mfin.gov.rs/pages/article.php?id=12805>) 2016/11/30  
<http://www.mfin.gov.rs/pages/article.php?id=12493> (<http://www.mfin.gov.rs/pages/article.php?id=12493>) 2016/10/28  
<http://www.mfin.gov.rs/pages/article.php?id=12420> (<http://www.mfin.gov.rs/pages/article.php?id=12420>) 2016/9/29  
<http://www.mfin.gov.rs/pages/article.php?id=12291> (<http://www.mfin.gov.rs/pages/article.php?id=12291>) 2016/8/29  
<http://www.mfin.gov.rs/pages/article.php?id=12271> (<http://www.mfin.gov.rs/pages/article.php?id=12271>) 2016/7/26  
<http://www.mfin.gov.rs/pages/article.php?id=12121> (<http://www.mfin.gov.rs/pages/article.php?id=12121>) 2016/6/27  
<http://www.mfin.gov.rs/pages/article.php?id=12229> (<http://www.mfin.gov.rs/pages/article.php?id=12229>) 2016/5/24  
<http://www.mfin.gov.rs/pages/article.php?id=12102> (<http://www.mfin.gov.rs/pages/article.php?id=12102>) 2016/4/27  
<http://www.mfin.gov.rs/pages/article.php?id=12032> (<http://www.mfin.gov.rs/pages/article.php?id=12032>) 2016/3/23

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

**Answer:** <http://www.mfin.gov.rs/pages/article.php?id=12845> (<http://www.mfin.gov.rs/pages/article.php?id=12845>) 2016/12/21  
<http://www.mfin.gov.rs/pages/article.php?id=12805> (<http://www.mfin.gov.rs/pages/article.php?id=12805>) 2016/11/30  
<http://www.mfin.gov.rs/pages/article.php?id=12493> (<http://www.mfin.gov.rs/pages/article.php?id=12493>) 2016/10/28  
<http://www.mfin.gov.rs/pages/article.php?id=12420> (<http://www.mfin.gov.rs/pages/article.php?id=12420>) 2016/9/29  
<http://www.mfin.gov.rs/pages/article.php?id=12291> (<http://www.mfin.gov.rs/pages/article.php?id=12291>) 2016/8/29  
<http://www.mfin.gov.rs/pages/article.php?id=12271> (<http://www.mfin.gov.rs/pages/article.php?id=12271>) 2016/7/26  
<http://www.mfin.gov.rs/pages/article.php?id=12121> (<http://www.mfin.gov.rs/pages/article.php?id=12121>) 2016/6/27  
<http://www.mfin.gov.rs/pages/article.php?id=12229> (<http://www.mfin.gov.rs/pages/article.php?id=12229>) 2016/5/24  
<http://www.mfin.gov.rs/pages/article.php?id=12102> (<http://www.mfin.gov.rs/pages/article.php?id=12102>) 2016/4/27  
<http://www.mfin.gov.rs/pages/article.php?id=12032> (<http://www.mfin.gov.rs/pages/article.php?id=12032>) 2016/3/23

**Sources:** <http://www.mfin.gov.rs/pages/article.php?id=12845> (<http://www.mfin.gov.rs/pages/article.php?id=12845>) 2016/12/21  
<http://www.mfin.gov.rs/pages/article.php?id=12805> (<http://www.mfin.gov.rs/pages/article.php?id=12805>) 2016/11/30  
<http://www.mfin.gov.rs/pages/article.php?id=12493> (<http://www.mfin.gov.rs/pages/article.php?id=12493>) 2016/10/28  
<http://www.mfin.gov.rs/pages/article.php?id=12420> (<http://www.mfin.gov.rs/pages/article.php?id=12420>) 2016/9/29  
<http://www.mfin.gov.rs/pages/article.php?id=12291> (<http://www.mfin.gov.rs/pages/article.php?id=12291>) 2016/8/29  
<http://www.mfin.gov.rs/pages/article.php?id=12271> (<http://www.mfin.gov.rs/pages/article.php?id=12271>) 2016/7/26  
<http://www.mfin.gov.rs/pages/article.php?id=12121> (<http://www.mfin.gov.rs/pages/article.php?id=12121>) 2016/6/27  
<http://www.mfin.gov.rs/pages/article.php?id=12229> (<http://www.mfin.gov.rs/pages/article.php?id=12229>) 2016/5/24  
<http://www.mfin.gov.rs/pages/article.php?id=12102> (<http://www.mfin.gov.rs/pages/article.php?id=12102>) 2016/4/27  
<http://www.mfin.gov.rs/pages/article.php?id=12032> (<http://www.mfin.gov.rs/pages/article.php?id=12032>) 2016/3/23

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** b.

**Sources:** The most of information is available in Excel. Information on non-financial indicators are not available at all. Some Serbian Open data experts do not consider excel format as the machine readable, and ask for other formats, i.e. .csv.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** All numerical data is available in .xls files.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** Numerical data related to expenditures are available in Excel. Numerical data related to income and debt are in word/pdf only. The response remains unchanged.

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

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

**Answer:** e.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** Makroekonomski i fiskalni podaci (Macroeconomic and Fiscal Data) The name also contain date e.g. "Makroekonomski i fiskalni podaci 21.12.2016."

**Sources:** Makroekonomski i fiskalni podaci (Macroeconomic and Fiscal Data), <http://www.mfin.gov.rs/pages/article.php?id=12845> (<http://www.mfin.gov.rs/pages/article.php?id=12845>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

a. Yes

b. No

**Answer:** b.

**Sources:** There was a summary of information (one page long), aimed to be used as a press-statement in 2015. In 2016 the statement was even shorter.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** FY 2016

**Sources:** We obtained this document, which is considered a mid-year report in Serbia, by using free access to information of public importance. However, this document does not satisfy OBS standards for MYR, and therefore it is considered as not produced at all.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-2: When is the MYR made available to the public?**

- a. (100) Six weeks or less after the midpoint
- b. (67) Nine weeks or less, but more than six weeks, after the midpoint
- c. (33) More than nine weeks, but less than three months, after the midpoint
- d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

**Answer:** d.

**Sources:** We obtained this document, which is considered a mid-year report in Serbia, by using free access to information of public importance. However, this document does not satisfy the OBS standards for MYR, and therefore it is considered as not produced at all.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** n/a

**Sources:** We obtained this document, which is considered a mid-year report in Serbia, by using free access to information of public importance. However, this document does not satisfy the OBS standards for MYR, and therefore it is considered as not produced at all.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** n/a

**Sources:** We obtained this document, which is considered a mid-year report in Serbia, by using free access to information of public importance. However, this document does not satisfy the OBS standards for MYR, and therefore it is considered as not produced at all.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** n/a

**Sources:** We obtained this document, which is considered a mid-year report in Serbia, by using free access to information of public importance. However, this document does not satisfy the OBI standards for MYR, and therefore it is considered as not produced at all.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** We obtained this document, which is considered a mid-year report in Serbia, by using free access to information of public importance. However, this document does not satisfy the OBI standards for MYR, and therefore it is considered as not produced at all.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** We obtained this document, which is considered a mid-year report in Serbia, by using free access to information of public importance. However, this document does not satisfy the OBI standards for MYR, and therefore it is considered as not produced at all.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** The document that is considered mid-year report in Serbia we obtained by using free access to information of public importance, however, this document does not satisfy OBI standards for MYR, therefore, it is considered as not produced at all

**Sources:** We obtained this document, which is considered a mid-year report in Serbia, by using free access to information of public importance. However, this document does not satisfy the OBI standards for MYR, and therefore it is considered as not produced at all.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** n/a Izveštaj Vlade Narodnoj skupštini o izvršenju budžeta RS za period od 1. januara do 30. juna 2016. (The Report on Budget Execution of the Republic of Serbia for the period from 1. January to 30. June 2016)

**Sources:** We obtained this document, which is considered a mid-year report in Serbia, by using free access to information of public importance. However, this document does not satisfy the OBI standards for MYR, and therefore it is considered as not produced at all.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

a. Yes

b. No

**Answer:** b.

**Sources:** We obtained this document, which is considered a mid-year report in Serbia, by using free access to information of public importance. However, this document does not satisfy the OBI standards for MYR, and therefore it is considered as not produced at all. There is no CB for that document.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** YER for 2015 not published within 12 months

**Sources:** The latest available Year-End Report is for BY2014. See: [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2557...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2557...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=255719](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=255719))

**Comments:** Researcher: It is common practice for a new government to remove from the process all draft laws that the previous government sent to Parliament. That happened also to 2014 YER Law, in August 2016. However, the [new] government did not submit the 2014 YER again to Parliament. And it also failed to submit the 2015 YER within the 12 months period required by the OBS (and international) standards.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-2:** When is the YER made available to the public?

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

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

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

d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

**Answer:** d.

**Sources:** Only link available is for YER 2014: [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2557...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2557...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=255719](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=255719))

**Comments:** Researcher: Since Government did not release its draft 2015 Year-End Report by the end of 2016, the score is changed from C to D.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

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

**Answer:** N/A The last one, for 2014, published on 30 December 2015

**Sources:** The last one, for 2014, was published on 30 December 2015. See: [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2557...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2557...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=255719](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=255719))

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

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

**Answer:** N/A It is published under this date on the web-site of the Government of the Republic of Serbia

**Sources:** The last available YER, for BY 2014, was published on 30 December 2015. See: [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2557...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2557...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=255719](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=255719))

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

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

**Answer:** N/A The last one, for 2014, published on 30 December 2015 [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2557...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2557...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=255719](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=255719))

**Sources:** The last YER, for BY 2014, was published on 30 December 2015. See: [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2557...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2557...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=255719](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=255719))

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

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

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

**Answer:** d.

**Sources:** N/A The last YER, for BY 2014, was published on 30 December 2015 As for the EBP, the YER includes some Excel files.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** c.

**Sources:** [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2557...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2557...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=255719](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=255719)) The last YER, for 2014, published on 30 December 2015. There is no YER for 2015, published or submitted to the Parliament.

**Comments:** Researcher: On the other hand, some draft of YER exists for sure. It was assessed by the State Audit Institution, that published audit report in late December 2016. Most probably, what SAI audited was a draft of the Ministry of finance (nacrt zakona o završnom racunu). However, no institution (Ministry of Finance, Government, SAI) published draft YER 2015. For sure, there was no draft of the government (predlog zakona o završnom racunu) till the end of 2016 [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2716...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2716...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=271670](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=271670)), and that's why YER 2015 might also be considered as "not produced at all". In addition, I had chance to speak about this with auditors from State Audit Institution. They perform the audit of draft YER, prepared by the Ministry of Finance every year.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** The last YER, for 2014, published on 30 December 2015. There is no YER for 2015, published or submitted to the Parliament. On the other hand, some draft of YER exists for sure. It was assessed by the State Audit Institution, that published audit report in late December 2016. Most probably, what SAI audited was a draft of the Ministry of finance (nacrt zakona o završnom racunu). However, no institution (Ministry of Finance, Government, SAI) published draft YER 2015. For sure, there was no draft of the government (predlog zakona o završnom racunu) till the end of 2016 [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2716...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2716...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=271670](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=271670)), and that's why YER 2015 is considered as "not produced at all".

**Sources:** [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2716...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2716...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=271670](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=271670))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** n/a Last produced documents name: Završni račun budžeta Republike Srbije za 2014. (Draft Law on Balance Sheet of the Budget of the RS for 2014)

**Sources:** [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2716...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2716...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=271670](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=271670))

**Comments:** Researcher: Government did not publish a draft "Law on Balance Sheet of the Budget of the RS" for 2015 by the end of 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

a. Yes

b. No

**Answer:** b.

**Sources:** There is no "citizens version" of the YER.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** FY 2015

**Sources:** <http://www.dri.rs/php/document/download/878/1> (<http://www.dri.rs/php/document/download/878/1>)

**Comments:** Researcher: On December 30th 2016, State Audit Institution published its "Report on audit of final account of Republic of Serbia for year 2015". Since the executive has not yet produced/released a "final accounts" report (Year-End Report), but only a draft of such document, this SAT's report is actually an audit of the DRAFT final accounts (i.e.. Year-End Report). Auditing the draft Year-End Report is usual practice.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

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

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

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

**Answer:** b. (67)

**Sources:** <http://www.dri.rs/php/document/download/878/1> (<http://www.dri.rs/php/document/download/878/1>) Published on December 30th, 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** 30 December 2016

**Sources:** Direct link: <http://www.dri.rs/php/document/download/878/1> (<http://www.dri.rs/php/document/download/878/1>) Web Ink: <http://www.dri.rs/%D1%80%D0%B5%D0%B2%D0%B8%D0%B7%D0%B8%D1%98...> (<http://www.dri.rs/%D1%80%D0%B5%D0%B2%D0%B8%D0%B7%D0%B8%D1%98%D0%B5/%D0%BF%D0%BE%D1%81%D0%BB%D0%B5%D0%B4%D0%B8%D0%B7%D0%B2%D0%B5%D1%88%D1%82%D0%B0%D1%98.135.html>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** It is published under this date on the web-site of the State Audit Institution

**Sources:** <http://www.dri.rs/%D1%80%D0%B5%D0%B2%D0%B8%D0%B7%D0%B8%D1%98...> (<http://www.dri.rs/%D1%80%D0%B5%D0%B2%D0%B8%D0%B7%D0%B8%D1%98%D0%B5/%D0%BF%D0%BE%D1%81%D0%BB%D0%B5%D0%B4%D0%B8%D0%B7%D0%B2%D0%B5%D1%88%D1%82%D0%B0%D1%98.135.html>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** <http://www.dri.rs/%D1%80%D0%B5%D0%B2%D0%B8%D0%B7%D0%B8%D1%98...> (<http://www.dri.rs/%D1%80%D0%B5%D0%B2%D0%B8%D0%B7%D0%B8%D1%98%D0%B5/%D0%BF%D0%BE%D1%81%D0%BB%D0%B5%D0%B4%D0%B8%D0%B7%D0%B2%D0%B5%D1%88%D1%82%D0%B0%D1%98.135.html>)

**Sources:** <http://www.dri.rs/%D1%80%D0%B5%D0%B2%D0%B8%D0%B7%D0%B8%D1%98...> (<http://www.dri.rs/%D1%80%D0%B5%D0%B2%D0%B8%D0%B7%D0%B8%D1%98%D0%B5/%D0%BF%D0%BE%D1%81%D0%BB%D0%B5%D0%B4%D0%B8%D0%B7%D0%B2%D0%B5%D1%88%D1%82%D0%B0%D1%98.135.html>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** c.

**Sources:** SAI is publishing its findings in PDF.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** e.

**Sources:** <http://www.dri.rs/%D1%80%D0%B5%D0%B2%D0%B8%D0%B7%D0%B8%D1%98...>  
(<http://www.dri.rs/%D1%80%D0%B5%D0%B2%D0%B8%D0%B7%D0%B8%D1%98%D0%B5/%D0%BF%D0%BE%D1%81%D0%BB%D0%B5%D0%B4%D0%B8%D0%B7%D0%B2%D0%B5%D1%88%D1%82%D0%B0%D1%98.135.html>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** Izveštaj o reviziji završnog računa budžeta Republike Srbije za 2015. godinu (Report on Audit of the Balance Sheet of the Budget of the Republic of Serbia for 2015)

**Sources:** <http://www.dri.rs/php/document/download/878/1> (<http://www.dri.rs/php/document/download/878/1>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. Yes
- b. No

**Answer:** b.

**Sources:** Unlike previous years, SAI in December 2016 did not organize a press-conference nor did it prepare a summary of its findings. The last document of that kind, considered as a citizens version of the AR is basically a Powerpoint presentation used during the conference when AR was presented. It contains illustrated figures that are related to the all audits conducted in 2015 by the SAI, and not just the audit of budget's Final Account. See: [http://www.dri.rs/upload/documents/Opsti\\_dokumenti/Pres\\_mate...](http://www.dri.rs/upload/documents/Opsti_dokumenti/Pres_mate...)  
([http://www.dri.rs/upload/documents/Opsti\\_dokumenti/Pres\\_materijal/Prezentacija%20za%20konferenciju%20za%20novinare%202015.pdf](http://www.dri.rs/upload/documents/Opsti_dokumenti/Pres_materijal/Prezentacija%20za%20konferenciju%20za%20novinare%202015.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

a. Yes

b. No

**Answer:** a.

**Sources:** Ministry of Finances: <http://www.mfin.gov.rs/> (<http://www.mfin.gov.rs/>) Fiscal Council: <http://www.fiskalnissavet.rs/> (<http://www.fiskalnissavet.rs/>) Government of the Republic of Serbia: <http://www.srbija.gov.rs/> (<http://www.srbija.gov.rs/>) Parliament of the Republic of Serbia: <http://www.parlament.gov.rs/%D0%BD%D0%B0%D1%80%D0%BE%D0%B4%D...> (<http://www.parlament.gov.rs/%D0%BD%D0%B0%D1%80%D0%BE%D0%B4%D0%BD%D0%B0-%D1%81%D0%BA%D1%83%D0%BF%D1%88%D1%82%D0%B8%D0%BD%D0%B0.1.html>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

a. Yes

b. No

**Answer:** a.

**Sources:** Macroeconomic and fiscal data per months: <http://www.mfin.gov.rs/pages/issue.php?id=3> (<http://www.mfin.gov.rs/pages/issue.php?id=3>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

a. Yes

b. No

**Answer:** a.

**Sources:** Macroeconomic and Fiscal Data per months since January 2009: <http://www.mfin.gov.rs/pages/issue.php?sf=&id=3&start=0> (<http://www.mfin.gov.rs/pages/issue.php?sf=&id=3&start=0>) Excel sheets that are presented every month and include up-to-date execution information as well as (in the same file) historical information dated back till 2009.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. Yes
- b. No

**Answer:** b.

**Sources:** Much of the numbers are presented in graphics. See for example: <http://www.mfin.gov.rs/UserFiles/File/tabele/2016%20septemba...>  
([http://www.mfin.gov.rs/UserFiles/File/tabele/2016%20septembar/\(SRP\)%20Tekuca%20makroekonomska%20%20kretanja.pdf](http://www.mfin.gov.rs/UserFiles/File/tabele/2016%20septembar/(SRP)%20Tekuca%20makroekonomska%20%20kretanja.pdf))

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Ministry of Finance publishes presentation called Current Macroeconomic Trends which includes many graphs on fiscal policy.

<http://www.mfin.gov.rs/UserFiles/File/tabele/2017%20januar/T...>

([http://www.mfin.gov.rs/UserFiles/File/tabele/2017%20januar/Tekuca%20makroekonomska%20kretanja\(1\).pdf](http://www.mfin.gov.rs/UserFiles/File/tabele/2017%20januar/Tekuca%20makroekonomska%20kretanja(1).pdf))

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** Yes, there are many graphs and tables available in periodical reports on macroeconomic developments. But there is no practice to publish infographics or visualizations out of documents, i.e. as self-standing on Ministry of Finance web-page. The response remains unchanged, also in light of the government reviewer agreeing with it.

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

- a. Yes
- b. No

**Answer:** a.

**Sources:** Budget System Law: [http://www.paragraf.rs/propisi/zakon\\_o\\_budzetskom\\_sistemu.ht...](http://www.paragraf.rs/propisi/zakon_o_budzetskom_sistemu.ht...)  
([http://www.paragraf.rs/propisi/zakon\\_o\\_budzetskom\\_sistemu.html](http://www.paragraf.rs/propisi/zakon_o_budzetskom_sistemu.html)) (article 27b - transparency principle) Budget Law for 2016: <http://www.parlament.gov.rs/upload/archive/files/cir/pdf/zakoni/2015/3204-15.pdf>) Law on Audit: [http://www.paragraf.rs/propisi/zakon\\_o\\_reviziji.html](http://www.paragraf.rs/propisi/zakon_o_reviziji.html) ([http://www.paragraf.rs/propisi/zakon\\_o\\_reviziji.html](http://www.paragraf.rs/propisi/zakon_o_reviziji.html)) Law on State Administration: [http://www.paragraf.rs/propisi/zakon\\_o\\_drzavnoj\\_upravi.html](http://www.paragraf.rs/propisi/zakon_o_drzavnoj_upravi.html) ([http://www.paragraf.rs/propisi/zakon\\_o\\_drzavnoj\\_upravi.html](http://www.paragraf.rs/propisi/zakon_o_drzavnoj_upravi.html)) (article 77- provision on public debates) Government's Rules on Procedure: [http://www.srbija.gov.rs/vesti/dokumenti\\_sekcija.php?id=2432](http://www.srbija.gov.rs/vesti/dokumenti_sekcija.php?id=2432) ([http://www.srbija.gov.rs/vesti/dokumenti\\_sekcija.php?id=2432](http://www.srbija.gov.rs/vesti/dokumenti_sekcija.php?id=2432)) (article 41 - provision on public debates)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. Yes
- b. No

**Answer:** a.

**Sources:** Law on Free Access to Information of Public Importance: [http://www.paragraf.rs/propisi/zakon\\_o\\_slobodnom\\_pristupu\\_in...](http://www.paragraf.rs/propisi/zakon_o_slobodnom_pristupu_in...)  
([http://www.paragraf.rs/propisi/zakon\\_o\\_slobodnom\\_pristupu\\_informacijama\\_od\\_javnog\\_znacaja.html](http://www.paragraf.rs/propisi/zakon_o_slobodnom_pristupu_informacijama_od_javnog_znacaja.html))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** Documents from Government's December 1st 2016 session, see link to the RS government website:

[http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2803...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2803...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=280387](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=280387)). "Предлог закона о буџету Републике Србије за 2017. годину, са предлозима одлука о давању сагласности на финансијске планове за 2017. годину: 1) Републичког фонда за пензијско и инвалидско осигурање, 2) Републичког фонда за здравствено осигурање, 3) Националне службе за запошљавање, 4) Фонда за социјално осигурање војних осигураника" [English translation] "Draft Law on budget of Republic of Serbia for year 2017, with proposals of decisions on approval of financial plans for year 2017 of 1) Republic fund for pension and invalid insurance, 2) Republic fund for health insurance; 3) National employment service; 4) Fund for social insurance of military personnel." Specific link to the EBP:

[http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_...](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_...)  
([http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_budzetu\\_RS\\_za\\_2017\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_budzetu_RS_za_2017_cyr.zip)). The EBP (without four mentioned annexes) consists of following zipped documents: 1. Draft proposal of the budget (articles with general and public debt data), word, pages 1-52 2. Tables with expenditures, excel, pages 53 - 171 3. Draft proposal of budget (final articles, about execution of budget), word, pages, 172-186 4. Explanatory note to draft budget, word, pages 1-32 5. Explanatory note to draft budget - overview of expenditures per sectors and programs, word, 33-72 6. Explanatory note - information about programs, excel, pages 1-989 7. Statement on compliance with EU regulation, two pages long The division of expenditure according to administrative units for all "direct budget users" is visible in document no. 2. Document was also published on December 2nd 2016 on the web page of Parliament: <http://www.parlament.gov.rs/upload/archive/files/cir/pdf/pre...>

([http://www.parlament.gov.rs/upload/archive/files/cir/pdf/predlozi\\_zakona/2017%20Budzet%20RS.pdf](http://www.parlament.gov.rs/upload/archive/files/cir/pdf/predlozi_zakona/2017%20Budzet%20RS.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** [http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_...](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_...)

([http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_budzetu\\_RS\\_za\\_2017\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_budzetu_RS_za_2017_cyr.zip)). EBP (without four mentioned annexes) consists of following zipped documents: 1. Draft proposal of the budget (articles with general and public debt data), word, pages 1-52 2. Tables with expenditures, excel, pages 53 - 171 3. Draft proposal of budget (final articles, about execution of budget), word, pages, 172-186 4. Explanatory note to draft budget, word, pages 1-32 5. Explanatory note to draft budget - overview of expenditures per sectors and programs, word, 33-72 6. Explanatory note - information about programs, excel, pages 1-989 7. Statement on compliance with EU regulation, two pages long Division of budget according to functions is visible in document no. 2. Document was also published on December 2nd 2016 on web page of the Parliament:

<http://www.parlament.gov.rs/upload/archive/files/cir/pdf/pre...>

([http://www.parlament.gov.rs/upload/archive/files/cir/pdf/predlozi\\_zakona/2017%20Budzet%20RS.pdf](http://www.parlament.gov.rs/upload/archive/files/cir/pdf/predlozi_zakona/2017%20Budzet%20RS.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** [http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o...](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o...)

([http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_budzetu\\_RS\\_za\\_2017\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_budzetu_RS_za_2017_cyr.zip)). EBP (without four mentioned annexes) consists of following zipped documents: 1. Draft proposal of the budget (articles with general and public debt data), word, pages 1-52 2. tables with expenditures, excel, pages 53 - 171 3. draft proposal of budget (final articles, about execution of budget), word, pages, 172-186 4. explanatory note to draft budget, word, pages 1-32 5. explanatory note to draft budget - overview of expenditures per sectors and programs, word, 33-72 6. explanatory note - information about programs, excel, pages 1-989 7. statement on compliance with EU regulation, two pages long Division of budget according to functions is visible in document no. 2. Functions are comparable with COFOG and differences doesn't seem to be significant (e.g. numeration in "social care" chapter is from 010 to 090 instead of 10-10.9). Document was also published on December 2nd 2016 on web page of Parliament: <http://www.parlament.gov.rs/upload/archive/files/cir/pdf/pre...>

([http://www.parlament.gov.rs/upload/archive/files/cir/pdf/predlozi\\_zakona/2017%20Budzet%20RS.pdf](http://www.parlament.gov.rs/upload/archive/files/cir/pdf/predlozi_zakona/2017%20Budzet%20RS.pdf))

**Comments:** Researcher: While the researcher feels strongly that the classification is compatible with the international standards structure [response "a"], IBP observed that some of the headings match, but many are repeated multiple times within an unusual structure, and therefore suggest response "b" [subject to peer and government review].

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The functional classification codes are given in Article 7 of the Rulebook on the Standard Classification Framework and a Chart of Accounts for the Budget System (Pravilnik o standardnom klasifikacionom okviru i kontnom planu za budzetski sistem)

[http://www.paragraf.rs/propisi/pravilnik\\_o\\_standardnom\\_klasi...](http://www.paragraf.rs/propisi/pravilnik_o_standardnom_klasi...)

([http://www.paragraf.rs/propisi/pravilnik\\_o\\_standardnom\\_klasifikacionom\\_okviru\\_i\\_kontnom\\_planu\\_za\\_budzetski\\_sistem.html](http://www.paragraf.rs/propisi/pravilnik_o_standardnom_klasifikacionom_okviru_i_kontnom_planu_za_budzetski_sistem.html))

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The functional classification is compatible with international standards.

**IBP comment:** Given both peer and government reviewers comments, that strengthen the response provided by the researcher, response "a" is selected.

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

a. (100) Yes, expenditures are presented by economic classification.

b. (0) No, expenditures are not presented by economic classification.

c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** [http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o...](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o...)

([http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_budzetu\\_RS\\_za\\_2017\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_budzetu_RS_za_2017_cyr.zip)). EBP (without four annexes) consists of following zipped documents: 1. Draft proposal of the budget (articles with general and public debt data), word, pages 1-52 2. Tables with expenditures, excel, pages 53 - 171 3. Draft proposal of budget (final articles, about execution of budget), word, pages, 172-186 4. Explanatory note to draft budget, word, pages 1-32 5. Explanatory note to draft budget - overview of expenditures per sectors and programs, word, 33-72 6. Explanatory note - information about programs, excel, pages 1-989 7. Statement on compliance with EU regulation, two pages long Division of budget according to economic classification is visible in document no. 2. Document was also published on December 2nd 2016 on the web page of Parliament:

<http://www.parlament.gov.rs/upload/archive/files/cir/pdf/pre...>

([http://www.parlament.gov.rs/upload/archive/files/cir/pdf/predlozi\\_zakona/2017%20Budzet%20RS.pdf](http://www.parlament.gov.rs/upload/archive/files/cir/pdf/predlozi_zakona/2017%20Budzet%20RS.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

a. (100) Yes, the economic classification is compatible with international standards.

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

c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** [http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o...](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o...)

([http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_budzetu\\_RS\\_za\\_2017\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_budzetu_RS_za_2017_cyr.zip)). See document 2. from the zipped file: Tables with expenditures, excel, pages 53 - 171 For overview of expenditures according to economic classification please see document 4, table 4 on page 20. The classification is in most of cases easily compatible with IMF standards, but there are differences, in particular with numeration.

**Peer Reviewer****Opinion:** Agree with Comments**Comments:** Although the structure of expenditures and revenues is the same as GFS, the definitions are not fully in line. For example, while GFS excludes the employers' part of social security contributions on public wages from both revenues and expenditures, Serbian methodology includes it on both sides. Also, the government has a lot of discretion on accounting decisions (for example, whether to put some transactions above of the below the line).**Government Reviewer****Opinion:** Agree**6: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?**

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

**Answer:** a. (100)**Sources:** [http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_...](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_...)

([http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_budzetu\\_RS\\_za\\_2017\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_budzetu_RS_za_2017_cyr.zip)). See in particular, documents 5-6 of the zipped file. 2. Tables with expenditures, excel, pages 53 - 171 5. Explanatory note to draft budget - overview of expenditures per sectors and programs, Word, 33-72 6. Explanatory note - information about programs, Excel, pages 1-989 The document was also published on December 2nd 2016 on the web page of Parliament: <http://www.parlament.gov.rs/upload/archive/files/cir/pdf/pre...>

([http://www.parlament.gov.rs/upload/archive/files/cir/pdf/predlozi\\_zakona/2017%20Budzet%20RS.pdf](http://www.parlament.gov.rs/upload/archive/files/cir/pdf/predlozi_zakona/2017%20Budzet%20RS.pdf))

**Comments:** Researcher: Division of budget according to programs is visible in document no. 2, 5 and 6. All budget expenditures are presented within programs. "Programs" are defined very similar to "functions", with more detailed "program activities/projects" column. For example, within the Ministry of Health's budget, there is a "program" named "1801 regulation and oversight in health sector", whose "function" is "760 health not else classified", while "projects" are "0001 Regulation of health system", "0002 Oversight of medical institutions", "0003 Sanitary oversight", "0004 Oversight of drugs and medical appliances and psycho active substance", "0007 administration and management" and "4001 reimbursement for surplus of employees in health institutions".**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**7: Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

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

**Answer:** c. (33)**Sources:** Фискална стратегија за 2017. годину са пројекцијама за 2018. и 2019. годину Fiscal strategy for 2017 with projections for 2018 and 2019 Government's 20th session of December 1st 2016 [http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategi...](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategi...)

([http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategija020\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategija020_cyr.zip))

**Comments:** Researcher: EBP does not contain projections of expenditures in following years, estimated for upcoming years. However, there is one table (no.13) published in the Fiscal Strategy that contain some information of that kind. Namely, there are expenditures, sorted on the basis of app dozen of categories of economic classification. Instead of nominal values, estimations are presented as a percentage of estimated GDP in the future. Nominal values could be easily calculated on the basis of estimated GDP, as presented in nominal values for 2016 and next three years in table 3. of Fiscal Strategy. The fiscal strategy would be regularly considered as a PBS. However, having in mind that it was published together with EBP it is considered here as a supporting document to the EBP.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

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

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

**Answer:** d.

**Sources:** EBP: Draft Law on budget of Republic of Serbia for year 2017, with proposals of decisions on approval of financial plans for year 2017 of 1) Republic fund for pension and invalid insurance, 2) Republic fund for health insurance; 3) National employment service; 4) Fund for social insurance of military personnel. Zipped EBP files: [http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_...](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_...) ([http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_budzetu\\_RS\\_za\\_2017\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_budzetu_RS_za_2017_cyr.zip)) . Document was published on December 2nd 2016 on web page of the Parliament: <http://www.parlament.gov.rs/upload/archive/files/cir/pdf/pre...> ([http://www.parlament.gov.rs/upload/archive/files/cir/pdf/predlozi\\_zakona/2017%20Budzet%20RS.pdf](http://www.parlament.gov.rs/upload/archive/files/cir/pdf/predlozi_zakona/2017%20Budzet%20RS.pdf)) PBS used as supporting document to the EBP: Фискална стратегија за 2017. годину са пројекцијама за 2018. и 2019. годину (Fiscal strategy for 2017 with projections for 2018 and 2019) Government's 20th session of December 1st 2016 [http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategi...](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategi...) ([http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategija020\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategija020_cyr.zip))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** b. (67)

**Sources:** Documents from Government's December 1st 2016 session [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2803...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2803...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=280387](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=280387)) Zipped files: [http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_...](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_...) ([http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_budzetu\\_RS\\_za\\_2017\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_budzetu_RS_za_2017_cyr.zip)). See article 1 of the EBP: 1. Draft proposal of the budget (articles with general and public debt data), word, pages 1-52 Document was published on December 2nd 2016 on web page of the Parliament: <http://www.parlament.gov.rs/upload/archive/files/cir/pdf/pre...> ([http://www.parlament.gov.rs/upload/archive/files/cir/pdf/predlozi\\_zakona/2017%20Budzet%20RS.pdf](http://www.parlament.gov.rs/upload/archive/files/cir/pdf/predlozi_zakona/2017%20Budzet%20RS.pdf))

**Comments:** Researcher: Article 1. of EBP presents tax revenues by categories. Income for vast majority of taxes is individualizes, but there are two "other" categories, for taxes and excesses (app 25 billion RSD in total, while the total value of tax income is 916 billion), i.e. only 2,5 % of income is not individualized.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** b. (67)

**Sources:** Documents from Government's December 1st 2016 session [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2803...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2803...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=280387](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=280387)), Zipped files: [http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o...](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o...) ([http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_budzetu\\_RS\\_za\\_2017\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_budzetu_RS_za_2017_cyr.zip)). See document no.1 in the zipped file: "Draft proposal of the budget" (articles with general and public debt data), word, pages 1-52

**Comments:** Researcher: Article 1. of EBP and explanatory note on page 17 presents information about the structure of non-tax revenues. Some of them are identified more precisely ("profit of public agencies", "share in profit of public enterprises", "income from decrease of salaries in public sector", "income from sale of goods and services", while some seems to be broader ("income from transfers"). Finally, there is a category labeled "other non-regular income" with 3,1 value (app 1,5 % of overall value of "non-tax income").

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** Фискална стратегија за 2017. годину са пројекцијама за 2018. и 2019. годину Fiscal strategy for 2017 with projections for 2018 and 2019 Government's 20th session of December 1st 2016 [http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategi...](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategi...) ([http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategija020\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategija020_cyr.zip))

**Comments:** Researcher: Table 12 of Fiscal strategy on page 47 contains value of various tax and non-tax income in next 3 years. Estimations are not in nominal values but % of estimated GDP.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** c. (33)

**Sources:** Фискална стратегија за 2017. годину са пројекцијама за 2018. и 2019. годину Fiscal strategy for 2017 with projections for 2018 and 2019 Government's 20th session of December 1st 2016 [http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategi...](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategi...) ([http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategija020\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategija020_cyr.zip))

**Comments:** Researcher: Table 12 of the Fiscal Strategy contains multi-year estimations of various income sources. Three major taxes VAT, income tax and corporate income tax) are identified individually, while other income is in broader categories.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** Documents from Government's December 1st 2016 session [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2803...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2803...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=280387](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=280387)), Предлог закона о буџету Републике Србије за 2017. годину, са предлозима одлука о давању сагласности на финансијске планове за 2017. годину: 1) Републичког фонда за пензијско и инвалидско осигурање, 2) Републичког фонда за здравствено осигурање, 3) Националне службе за запошљавање, 4) Фонда за социјално осигурање војних осигураника Draft Law on budget of Republic of Serbia for year 2017, with proposals of decisions on approval of financial plans for year 2017 of 1) Republic fund for pension and invalid insurance, 2) Republic fund for health insurance; 3) National employment service; 4) Fund for social insurance of military personnel. [http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_...](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_...) ([http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_budzetu\\_RS\\_za\\_2017\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_budzetu_RS_za_2017_cyr.zip)) . Document was published on December 2nd 2016 on web page of the Parliament: <http://www.parlament.gov.rs/upload/archive/files/cir/pdf/pre...> ([http://www.parlament.gov.rs/upload/archive/files/cir/pdf/predlozi\\_zakona/2017%20Budzet%20RS.pdf](http://www.parlament.gov.rs/upload/archive/files/cir/pdf/predlozi_zakona/2017%20Budzet%20RS.pdf)) EBP (without four mentioned annexes) consists of following zipped documents: 1. Draft proposal of the budget (articles with general and public debt data), word, pages 1-52 2. tables with expenditures, excel, pages 53 - 171 3. draft proposal of budget (final articles, about execution of budget), word, pages, 172-186 4. explanatory note to draft budget, word, pages 1-32 5. explanatory note to draft budget - overview of expenditures per sectors and programs, word, 33-72 6. explanatory note - information about programs, excel, pages 1-989 7. statement on compliance with EU regulation, two pages long Фискална стратегија за 2017. годину са пројекцијама за 2018. и 2019. годину Fiscal strategy for 2017 with projections for 2018 and 2019 Government's 20th session of December 1st 2016 [http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategi...](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategi...) ([http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategija020\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategija020_cyr.zip))  
**Comments:** Researcher: The amount of net new borrowing required during the budget year is visible in the article 1 of EBP, table on page 5 The central government's total debt burden at the end of the budget year is visible on page 74 of Fiscal strategy, table 29 Табела 29. Основна пројекција стања јавног дуга општег нивоа државе до 2019. године and in Article 3, page 38 of EBP, УКУПНО СТАЊЕ ДУГА The interest payments on the outstanding debt for the budget year. is visible in the article 1 of EBP, table on page 3, 1.3. Расходи по основу отплате камата

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** Documents from Government's December 1st 2016 session [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2803...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2803...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=280387](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=280387)), Предлог закона о буџету Републике Србије за 2017. годину, са предлозима одлука о давању сагласности на финансијске планове за 2017. годину: 1) Републичког фонда за пензијско и инвалидско осигурање, 2) Републичког фонда за здравствено осигурање, 3) Националне службе за запошљавање, 4) Фонда за социјално осигурање војних осигураника Draft Law on budget of Republic of Serbia for year 2017, with proposals of decisions on approval of financial plans for year 2017 of 1) Republic fund for pension and invalid insurance, 2) Republic fund for health insurance; 3) National employment service; 4) Fund for social insurance of military personnel. [http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_...](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_...) ([http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_budzetu\\_RS\\_za\\_2017\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_budzetu_RS_za_2017_cyr.zip)) . Document was published on December 2nd 2016 on web page of the Parliament: <http://www.parlament.gov.rs/upload/archive/files/cir/pdf/pre...> ([http://www.parlament.gov.rs/upload/archive/files/cir/pdf/predlozi\\_zakona/2017%20Budzet%20RS.pdf](http://www.parlament.gov.rs/upload/archive/files/cir/pdf/predlozi_zakona/2017%20Budzet%20RS.pdf)) EBP (without four mentioned annexes) consists of following zipped documents: 1. Draft proposal of the budget (articles with general and public debt data), word, pages 1-52 2. tables with expenditures, excel, pages 53 - 171 3. draft proposal of budget (final articles, about execution of budget), word, pages, 172-186 4. explanatory note to draft budget, word, pages 1-32 5. explanatory note to draft budget - overview of expenditures per sectors and programs, word, 33-72 6. explanatory note - information about programs, excel, pages 1-989 7. statement on compliance with EU regulation, two pages long Фискална стратегија за 2017. годину са пројекцијама за 2018. и 2019. годину Fiscal strategy for 2017 with projections for 2018 and 2019 Government's 20th session of December 1st 2016 [http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategi...](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategi...) ([http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategija020\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategija020_cyr.zip))  
**Comments:** Researcher: Information (pg. 5-38) is presented in two separate tables for domestic and foreign debts. Each loan is presented with interest rate on the debt, maturity profile of the debt, total debt burden on 31 October 2016 in RSD and EUR and amount of installment in 2017. In above mentioned tables some additional information is presented beyond the core elements, such as the currency of the debt, the profile and full title of creditors and brief information for some debts about what the debt is being used to finance.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** Zipped EBP files: [http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o...](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o...) ([http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_budzetu\\_RS\\_za\\_2017\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_budzetu_RS_za_2017_cyr.zip)) . See specifically document no.4: "Explanatory note to draft budget", word, pages 1-32 See also: Фискална стратегија за 2017. годину са пројекцијама за 2018. и 2019. годину (Fiscal strategy for 2017 with projections for 2018 and 2019) [http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategi...](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategi...) ([http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategija020\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategija020_cyr.zip))

**Comments:** Researcher: Table 1. of EBP explanatory note - Табела 1. Основне макроекономске претпоставке за 2016. и 2017. годину The table represents estimates on real GDP growth, inflation rate, nominal GDP level, while there is no information about interest rates. Information about interest rates in Serbia, EU and worldwide is accessible in various parts of Fiscal Strategy, such are pages 5 and 6 (IMF estimations), page 20 (National Bank of Serbia measures), pages 72 and 73 (public debt structures) etc.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Fiscal Strategy does contain many elements beyond the core information.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** There is a lot of information in the Fiscal Strategy, including some of those mentioned as "optional" in the questions (e.g. unemployment rate, GDP deflator). That justifies changing the score from "b" to "a".

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

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

**Answer:** c. (33)

**Sources:** Фискална стратегија за 2017. годину са пројекцијама за 2018. и 2019. годину (Fiscal strategy for 2017 with projections for 2018 and 2019) See: [http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategi...](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategi...) ([http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategija020\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategija020_cyr.zip))

**Comments:** Researcher: Pg 68-70 and 79-81 of the Fiscal Strategy discuss various scenarios and its influence to public debt. There are alternative scenarios for some of core elements. However, this information is not sufficiently linked to the information on actual budget.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** c. (33)

**Sources:** EBP, document no. 4. Explanatory note to draft budget, word, pages 1-32 See also: Фискална стратегија за 2017. годину са пројекцијама за 2018. и 2019. годину Fiscal strategy for 2017 with projections for 2018 and 2019 Government's 20th session of December 1st 2016 [http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategi...](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategi...) ([http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategija020\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategija020_cyr.zip))

**Comments:** Researcher: Fiscal Strategy states in which way will certain policies affect the budget, and Explanatory Note of EBP only mentions new policies and measures without offering proper explanation on how they will affect the budget, merely that they will decrease public spending.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** c. (33)

**Sources:** Documents from Government's December 1st 2016 session [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2803...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2803...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=280387](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=280387)), Zipped files: [http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o...](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o...) ([http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_budzetu\\_RS\\_za\\_2017\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_budzetu_RS_za_2017_cyr.zip)) . Document was also published on December 2nd 2016 on the web page of Parliament: <http://www.parlament.gov.rs/upload/archive/files/cir/pdf/pre...>

([http://www.parlament.gov.rs/upload/archive/files/cir/pdf/predlozi\\_zakona/2017%20Budzet%20RS.pdf](http://www.parlament.gov.rs/upload/archive/files/cir/pdf/predlozi_zakona/2017%20Budzet%20RS.pdf)) See following EBP documents: 4. Explanatory note to draft budget, word, pages 1-32 5. Explanatory note to draft budget - overview of expenditures per sectors and programs, word, 33-72 6. Explanatory note - information about programs, excel, pages 1-989 Fiscal strategy for 2017 with projections for 2018 and 2019 (Фискална стратегија за 2017. годину са пројекцијама за 2018. и 2019. годину) Government's 20th session of December 1st 2016, available at: [http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategi...](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategi...) ([http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategija020\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategija020_cyr.zip))

**Comments:** Researcher: Fiscal Strategy, on pages 85 - 103 provides information on "structural reforms", i.e. long list of measures that government intends to conduct in upcoming years. Although there are some information about effects for the revenues, it is sporadic. On pages 12 to 17 of EBP explanatory note one may find information about effects of some new policies, in particular related to public revenues (e.g. changes of tax burden for tobacco). What is missing are discussion of consequences of other reforms and furthermore, the list of new policies.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** c. (33)

**Sources:** EBP Documents from Government's December 1st 2016 session [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2803...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2803...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=280387](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=280387)), Zipped files: [http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o...](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o...) ([http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_budzetu\\_RS\\_za\\_2017\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_budzetu_RS_za_2017_cyr.zip)) . See the following EBP documents from the zipped files link: 4. Explanatory note to draft budget, word, pages 1-32 5. Explanatory note to draft budget - overview of expenditures per sectors and

programs, word, 33–72 Fiscal strategy for 2017 with projections for 2018 and 2019 (Фискална стратегија за 2017. годину са пројекцијама за 2018. и 2019. годину) Government's 20th session of December 1st 2016, available at: [http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategi...](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategi...) ([http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategija020\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategija020_cyr.zip))

**Comments:** Researcher: Table 4 on page 20 of EBP explanatory note presents comparison with BY-1 according to the economic classification. Similarly, table 4 on page 31 of Fiscal Strategy presents comparisons of expenditures according to the economic classification for BY-2 and BY-3.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** EBP Documents from Government's December 1st 2016 session [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2803...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2803...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=280387](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=280387)), Zipped files: [http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_...](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_...) ([http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_budzetu\\_RS\\_za\\_2017\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_budzetu_RS_za_2017_cyr.zip)) . Fiscal strategy for 2017 with projections for 2018 and 2019 (Фискална стратегија за 2017. годину са пројекцијама за 2018. и 2019. годину) Government's 20th session of December 1st 2016, available at: [http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategi...](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategi...) ([http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategija020\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategija020_cyr.zip))

**Comments:** Researcher: There is no information about costs of individual programs in previous years.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** Fiscal strategy for 2017 with projections for 2018 and 2019 Фискална стратегија за 2017. годину са пројекцијама за 2018. и 2019. годину Available in the government's 20th session of December 1st 2016, at: [http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategi...](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategi...) ([http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategija020\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategija020_cyr.zip))

**Comments:** Researcher: Such information is available in Fiscal Strategy, Table 7: Income, expenditure and result of state sector in 2016 - budget and estimation based on sixth revision of the arrangement with IMF Табела 7. Приходи, расходи и резултат сектора државе у 2016. години – буџет и процена заснована на шестој ревизији аранжмана са ММФ, у млрд динара

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).

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

**Answer:** c. (33)

**Sources:** Fiscal strategy for 2017 with projections for 2018 and 2019 Фискална стратегија за 2017. годину са пројекцијама за 2018. и 2019. годину Available in documentation for the Government's 20th session of December 1st 2016, at:

[http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategi...](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategi...) ([http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategija020\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategija020_cyr.zip))

**Comments:** Researcher: Table 4 on page 31 of Fiscal strategy presents basic information about expenditures in BY-2 and BY-3 on the basis of economic classification. Comparisons are made against percentage of GDP, not nominal amounts. Much more detailed information is available in the Public Finance Bulletin, a monthly publication of Ministry of Finance (IYR).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** EBP Documents from Government's December 1st 2016 session [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2803...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2803...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=280387](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=280387)), Zipped files: [http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_...](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_...) ([http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_budzetu\\_RS\\_za\\_2017\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_budzetu_RS_za_2017_cyr.zip)) . PBS (Supporting doc to the EBP): Fiscal strategy for 2017 with projections for 2018 and 2019 Фискална стратегија за 2017. годину са пројекцијама за 2018. и 2019. годину Government's 20th session of December 1st 2016 [http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategi...](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategi...) ([http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategija020\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategija020_cyr.zip))

**Comments:** Researcher: There is no information about cost of programs in previous years.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** Fiscal strategy for 2017 with projections for 2018 and 2019 Фискална стратегија за 2017. годину са пројекцијама за 2018. и 2019. годину Available from the Government's 20th session of December 1st 2016: [http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategi...](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategi...)

([http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategija020\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategija020_cyr.zip))

**Comments:** Researcher: In Fiscal Strategy, Table 9 presents actual outcome of budget in BY-2 (2015) compared against BY-1 (in both instances the first 9 months of the year). In Tables 4, 12 and 13 there is information for the whole of BY-2 but in GDP %, not nominal amounts.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** Fiscal strategy for 2017 with projections for 2018 and 2019 Фискална стратегија за 2017. годину са пројекцијама за 2018. и 2019. годину Government's 20th session of December 1st 2016 [http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategi...](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategi...)  
([http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategija020\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategija020_cyr.zip))  
**Comments:** Researcher: Information on various revenue types in BY-1 is available in Fiscal Strategy, tables 4 and 12.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** c. (33)

**Sources:** Fiscal strategy for 2017 with projections for 2018 and 2019 Фискална стратегија за 2017. годину са пројекцијама за 2018. и 2019. годину Government's 20th session of December 1st 2016 [http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategi...](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategi...)  
([http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategija020\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategija020_cyr.zip))  
**Comments:** Researcher: Tables 4, 9 and 12 of Fiscal Strategy present also information on individual sources of income for BY -1. The biggest ones are named, but there is also category "other". Since Excesses (tobacco, gasoline etc.) and Contributions (health and pension) are not fully individualized, individual sources amount to less than half of overall revenues' amount.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** Fiscal strategy for 2017 with projections for 2018 and 2019 Фискална стратегија за 2017. годину са пројекцијама за 2018. и 2019. годину Government's 20th session of December 1st 2016 [http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategi...](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategi...)  
([http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategija020\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategija020_cyr.zip))  
**Comments:** Researcher: Such information is available in Table 7 of Fiscal Strategy. "Government revenues, expenditures and results for BY 2016 - Budget and assessment is based on the sixth revision of the arrangement with the IMF, in billion dinars" (See second column in the table.)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** Fiscal strategy for 2017 with projections for 2018 and 2019 Фискална стратегија за 2017. годину са пројекцијама за 2018. и 2019. годину Government's 20th session of December 1st 2016 [http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategi...](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategi...)  
([http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategija020\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategija020_cyr.zip))  
**Comments:** Researcher: Such information is visible in table 4 of Fiscal Strategy.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** c. (33)

**Sources:** Fiscal strategy for 2017 with projections for 2018 and 2019 Фискална стратегија за 2017. годину са пројекцијама за 2018. и 2019. годину Government's 20th session of December 1st 2016 [http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategi...](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategi...)  
([http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategija020\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategija020_cyr.zip))  
**Comments:** Researcher: Fiscal Strategy, table 4. Information for biggest revenues is individualized. Since Excesses (tobacco, gasoline etc.) and Contributions (health and pension) are not fully individualized, individual sources amount to less than half of overall revenues' amount.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** Fiscal strategy for 2017 with projections for 2018 and 2019 Фискална стратегија за 2017. годину са пројекцијама за 2018. и 2019. годину Government's 20th session of December 1st 2016 [http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategi...](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategi...)  
([http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategija020\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategija020_cyr.zip))  
**Comments:** Researcher: Information is available in Tables 4, 9 and 12 of the Fiscal Strategy.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** b. (67)

**Sources:** EBP Documents from Government's December 1st 2016 session: [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2803...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2803...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=280387](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=280387)); Zipped files: [http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o...](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o...) ([http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_budzetu\\_RS\\_za\\_2017\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_budzetu_RS_za_2017_cyr.zip)) . See specifically EBP document n.1: Draft proposal of the budget (articles with general and public debt data), word, pages 1-52 and Fiscal strategy for 2017 with projections for 2018 and 2019 [http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategi...](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategi...) ([http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategija020\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategija020_cyr.zip))

**Comments:** Researcher: Total debt outstanding at the end of BY-1 can be found in: - Fiscal strategy, table 25; - EBP, document n.1, Article 3B, page 8 on (status of October 31st 2016) Amount of net new borrowing required during BY-1 is not explicitly mentioned, but is it probably possible to calculate it indirectly. Interest payments on the debt can be found in the Fiscal Strategy, Tables 28 and 29 Interest rates on the debt instruments can be found in the EBP, document n.1, Article 3B, page 8 on (status of October 31st 2016) Maturity profile of the debt: EBP, document n.1, Article 3B, page 8 (status of October 31st 2016) Domestic/external debt: EBP, document n.1, Article 3B, page 8 (status of October 31st 2016) Gross new borrowing required during BY-1: EBP, document n.1, Article 3 B, page 7 (status of October 31st 2016) Currency of the debt: Fiscal Strategy, table 26, EBP, document n.1, Article 3B, page 8 (status of October 31st 2016) Whether the debt carries a fixed or variable interest rate - Fiscal strategy, page 72, EBP, document n.1, Article 3B, page 8 (status of October 31st 2016) A profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.) and, where appropriate, what the debt is being used to finance: EBP, document n.1, Article 3B, page 8 (status of October 31st 2016)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The Budget contains the following data for each individual loan: a) remaining principal, b) the first day of repayment, c) the last day of repayment, d) principal due in current year which also includes currency e) interest rate and f) creditor. I think this qualifies as answer a).

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** There is lot of additional information available in EBP and supporting documents, so the answer may be rightfully "a". The only reason why the score "b," however, is assigned is the fact that one of six core elements is not explicitly stated ("Amount of net new borrowing required during BY-1 is not explicitly mentioned. It may just be possible to calculate it indirectly").

**IBP comment:** As indicated by the researcher, even if there is a lot of additional information, one of the core elements is missing, and to maintain cross country consistent to answers, the response remains "b."

**32:** In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

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

**Answer:** a. (100)

**Sources:** Fiscal strategy for 2017 with projections for 2018 and 2019 Фискална стратегија за 2017. годину са пројекцијама за 2018. и 2019. годину Government's 20th session of December 1st 2016 [http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategi...](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategi...) ([http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategija020\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategija020_cyr.zip))

**Comments:** Researcher: Fiscal Strategy on pages 71 and 72 brings lot of information about public debt, including tables 25 and 26 with the status of public debt on September 2016 (BY-1) and at end of BY-2, BY-3 and B -4.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** b. (67)

**Sources:** EBP Documents from Government's December 1st 2016 session: [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2803...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2803...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=280387](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=280387)) Draft Law on budget of Republic of Serbia for year 2017, with proposals of decisions on approval of financial plans for year 2017 of 1) Republic fund for pension and invalid insurance, 2) Republic fund for health insurance; 3) National employment service; 4) Fund for social insurance of military personnel. Zipped files available here: [http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_...](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_...) ([http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_budzetu\\_RS\\_za\\_2017\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_budzetu_RS_za_2017_cyr.zip)).

**Comments:** Researcher: The EBP's explanatory note for financial plans of social security organisations, such as one mentioned here (Health fund, but the same is with the others, such as the pension fund) contains following information: 1. Legal ground for adoption of the financial plan. 2. Legal ground for planning of revenues and income (Law on health insurance) that defines purpose of financing the Fund and establishment of the Fund, listing of people insured (e.g. minors, pregnant women, poor people etc.) 3. Legal ground for planning of expenditures and payments (also defined in the Law) 4. Elements for the planning (established on the basis of Ministry of Finance's Instruction) that are based on macroeconomic assumptions and Fiscal Strategy - e.g. current number of employees not planned, number of employees to decrease (-1200), amount of salary to increase 5%, costs of health insurance etc. 5. Basic information on Fund and its organisational units, number of employed personnel, list of legal duties of the Fund 6. Network of health institutions financed by the Fund 7. Detailed financial plan that includes revenues and expenditures

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** Fiscal strategy for 2017 with projections for 2018 and 2019 Фискална стратегија за 2017. годину са пројекцијама за 2018. и 2019. годину Government's 20th session of December 1st 2016 [http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategi...](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategi...) ([http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategija020\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategija020_cyr.zip))

**Comments:** Researcher: Table/Annex 1 on page 105 presents consolidated central government finances for BY-1, BY, BY+1, BY+2, along with other macroeconomic estimations. Table/Annex (not numbered) on page 106 disaggregates various income and expenditure for budget year. That overview includes budget of the state, budgets of regional and local governments, income and expenditures of social care funds and of only one public enterprise (Serbia Roads), that is considered (page 54) to be "part of general state". In addition, table 12, line item "doprinosi" (i.e. "contributions") includes pension and health mandatory insurance. Table 13 contains information about "Social assistance and transfers" that includes pension and health care costs.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** b. (67)

**Sources:** Documents from Government's December 1st 2016 session [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2803...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2803...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=280387](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=280387)), Zipped files: [http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_...](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_...) ([http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_budzetu\\_RS\\_za\\_2017\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_budzetu_RS_za_2017_cyr.zip)). See specifically the following EBP documents: 3. Draft proposal of budget (final articles, about execution of budget), word, pages, 172-186 4. Explanatory note to draft budget, word, pages 1-32

**Comments:** Researcher: The narrative is a rather short and general. However, there are tables that provide details on transfers to each municipality and to the Autonomous Province of Vojvodina. The table on Autonomous Province of Vojvodina from Explanatory Note provides detailed explanations and the legal basis for transfers (pages 21-23 of EBP document n.4. and Article 32 of EBP document n.3). Narrative discussion is missing, but it would be very useful when it comes to the amount of funds to be transferred to cities and municipalities.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** EBP Documents from Government's December 1st 2016 session [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2803...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2803...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=280387](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=280387)), Zipped files available here:

[http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_...](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_...)

([http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_budzetu\\_RS\\_za\\_2017\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_budzetu_RS_za_2017_cyr.zip)). EBP consists of following zipped documents: 1. Draft proposal of the budget (articles with general and public debt data), word, pages 1-52 2. tables with expenditures, excel, pages 53-171 3. draft proposal of budget (final articles, about execution of budget), word, pages, 172-186 4. explanatory note to draft budget, word, pages 1-32 5. explanatory note to draft budget - overview of expenditures per sectors and programs, word, 33-72 6. explanatory note - information about programs, excel, pages 1-989 7. statement on compliance with EU regulation, two pages long

**Comments:** Researcher: There is no such discussion as a rule, although there are some potentially important information for further research in budget explanatory note about impact of budget policies to some groups of population. There is some information in budget documents that might be considered as an "alternative display". For example, many program activities have information (included as an indicator) about number or percentage of various groups' participation (e.g. % of women). A somehow clearer example is from the EBP's explanatory note (document n.4). On pages 21 to 23, the document presents transfer funds to autonomous province of Vojvodina and projects financed from central budget on that territory. Such an overview is not available for the rest of the country.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** EBP documents from Government's December 1st 2016 session [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2803...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2803...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=280387](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=280387)). Zipped files: [http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_...](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_...) ([http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_budzetu\\_RS\\_za\\_2017\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_budzetu_RS_za_2017_cyr.zip)). See specifically EBP documents: 2. Tables with expenditures, excel, pages 53 - 171 6. Explanatory note - information about programs, excel, pages 1-989 Fiscal strategy for 2017 with projections for 2018 and 2019 Фискална стратегија за 2017. годину са пројекцијама за 2018. и 2019. годину Government's 20th session of December 1st 2016 [http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategi...](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategi...) ([http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategija020\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategija020_cyr.zip))

**Comments:** Researcher: EBP documents n.2 and 6. include information about recipients of subsidies (in most of cases, the exception is for tourism), its value and purpose. Unlike in previous years, there is no narrative discussion in EBP explanatory note. Furthermore, there is lot of information about governmental guarantees to different banks intended for activities of public enterprises (either new or existing loans). Fiscal strategy brings important discussion about subsidies in previous and future period, on pages 99-101, that is also relevant for the current budget to a certain extent.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** EBP documents from Government's December 1st 2016 session [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2803...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2803...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=280387](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=280387)), Zipped files: [http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_...](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_...) ([http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_budzetu\\_RS\\_za\\_2017\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_budzetu_RS_za_2017_cyr.zip)) . Fiscal strategy for 2017 with projections for 2018 and 2019 Фискална стратегија за 2017. годину са пројекцијама за 2018. и 2019. годину Government's 20th session of December 1st 2016 [http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategi...](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategi...) ([http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategija020\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategija020_cyr.zip))

**Comments:** Researcher: There are some quasi-fiscal activities (e.g. selling of gas and electricity below the market price by state owned enterprises), but the information on the exact cost of such activities is not presented in the EBP or its supporting documents.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** c. (33)

**Sources:** Fiscal strategy for 2017 with projections for 2018 and 2019 Фискална стратегија за 2017. годину са пројекцијама за 2018. и 2019. годину Government's 20th session of December 1st 2016 [http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategi...](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategi...) ([http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategija020\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategija020_cyr.zip))

**Comments:** Researcher: Fiscal strategy (page 21) contains information about value of some (most important) financial assets of the state, for example foreign currency reserve. Information is updated in October 2016. More detailed information about the level of state's financial assets is regularly available on National Bank of Serbia web page (usually presenting information that is 2-3 months old): [http://www.nbs.rs/internet/english/18/pregled\\_grafikona\\_e.pd...](http://www.nbs.rs/internet/english/18/pregled_grafikona_e.pd...) ([http://www.nbs.rs/internet/english/18/pregled\\_grafikona\\_e.pdf](http://www.nbs.rs/internet/english/18/pregled_grafikona_e.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** Documents from Government's December 1st 2016 session [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2803...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2803...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=280387](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=280387)), Zipped files: <http://www.parlament.gov.rs/upload/archive/files/cir/pdf/pre...> ([http://www.parlament.gov.rs/upload/archive/files/cir/pdf/predlozi\\_zakona/2017%20Budzet%20RS.pdf](http://www.parlament.gov.rs/upload/archive/files/cir/pdf/predlozi_zakona/2017%20Budzet%20RS.pdf)) Fiscal strategy for 2017 with projections for 2018 and 2019 Фискална стратегија за 2017. годину са пројекцијама за 2018. и 2019. годину Government's 20th session of December 1st 2016 [http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategi...](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategi...) ([http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategija020\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategija020_cyr.zip))

**Comments:** Researcher: It is not common to present information about non-financial assets of the state in budget documents. However, we found some - table 20 of Fiscal Strategy presents, among other things, overall value of assets of public enterprises. This is, however, insufficient for a positive answer.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** c. (33)

**Sources:** EBP documents from Government's December 1st 2016 session [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2803...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2803...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=280387](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=280387)), Zipped files: [http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o...](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o...) ([http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_budzetu\\_RS\\_za\\_2017\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_budzetu_RS_za_2017_cyr.zip)) . Document was published on December 2nd 2016 on web page of the Parliament: <http://www.parlament.gov.rs/upload/archive/files/cir/pdf/pre...> ([http://www.parlament.gov.rs/upload/archive/files/cir/pdf/predlozi\\_zakona/2017%20Budzet%20RS.pdf](http://www.parlament.gov.rs/upload/archive/files/cir/pdf/predlozi_zakona/2017%20Budzet%20RS.pdf)) See specifically EBP's document n.1: "Draft proposal of the budget (articles with general and public debt data)", pages 1-52 Fiscal strategy for 2017 with projections for 2018 and 2019 Фискална стратегија за 2017. годину са пројекцијама за 2018. и 2019. годину [http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategi...](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategi...) ([http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategija020\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategija020_cyr.zip))

**Comments:** Researcher: Expenditure arrears are discussed in the Fiscal Strategy, on pages 59-63, dealing with state owned enterprises and their commitments and debts that have to be paid from the budget. While there are figures of previous debts and discussion on new policies, there are no figures with estimated new arrears in 2017. Fiscal Council, in its analyses of the budget for 2017, [http://www.fiskalnisavet.rs/doc/eng/The\\_assessments\\_of\\_draft...](http://www.fiskalnisavet.rs/doc/eng/The_assessments_of_draft...) ([http://www.fiskalnisavet.rs/doc/eng/The\\_assessments\\_of\\_draft\\_budget\\_2017\\_and\\_fiscal\\_strategy\\_2017-2019.pdf](http://www.fiskalnisavet.rs/doc/eng/The_assessments_of_draft_budget_2017_and_fiscal_strategy_2017-2019.pdf)), page 3 -4 provides more detailed information about this problem, and suggest to include information about RTB Bor arrears in budget. In EBP, document n.1, Article 6, there is a notification of committed subsidies for investors in next three years, with amounts stated.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Fiscal Strategy (on page 34) provides a table of arrears, broken down into "Arrears of Budget Beneficiaries and Roads of Serbia" and "Arrears of Social Security Funds". The narrative part is very limited. Also, the system used for monitoring arrears is of dubious quality, so these numbers are usually seen only as indicative.

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.

- d. (0) No, information related to contingent liabilities is not presented.  
e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Documents from Government's December 1st 2016 session [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2803...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2803...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=280387](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=280387)), Предлог zakona o budzetu Републике Србије за 2017. годину, са предлозима одлука о давању сагласности на финансијске планове за 2017. годину: 1) Републичког фонда за пензијско и инвалидско осигурање, 2) Републичког фонда за здравствено осигурање, 3) Националне службе за запошљавање, 4) Фонда за социјално осигурање војних осигураника Draft Law on budget of Republic of Serbia for year 2017, with proposals of decisions on approval of financial plans for year 2017 of 1) Republic fund for pension and invalid insurance, 2) Republic fund for health insurance; 3) National employment service; 4) Fund for social insurance of military personnel. [http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o...](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o...) ([http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_budzetu\\_RS\\_za\\_2017\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_budzetu_RS_za_2017_cyr.zip)). Document was published on December 2nd 2016 on web page of the Parliament: <http://www.parlament.gov.rs/upload/archive/files/cir/pdf/pre...>

([http://www.parlament.gov.rs/upload/archive/files/cir/pdf/predlozi\\_zakona/2017%20Budzet%20RS.pdf](http://www.parlament.gov.rs/upload/archive/files/cir/pdf/predlozi_zakona/2017%20Budzet%20RS.pdf)) EBP (without four mentioned annexes) consists of following zipped documents: 1. Draft proposal of the budget (articles with general and public debt data), word, pages 1-52 2. tables with expenditures, excel, pages 53 - 171 3. draft proposal of budget (final articles, about execution of budget), word, pages, 172-186 4. explanatory note to draft budget, word, pages 1-32 5. explanatory note to draft budget - overview of expenditures per sectors and programs, word, 33-72 6.

explanatory note - information about programs, excel, pages 1-989 7. statement on compliance with EU regulation, two pages long Фискална стратегија за 2017. годину са пројекцијама за 2018. и 2019. годину Fiscal strategy for 2017 with projections for 2018 and 2019 Government's 20th session of December 1st 2016 [http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategi...](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategi...)

([http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategija020\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategija020_cyr.zip))

**Comments:** Researcher: The Fiscal Strategy, on pages 56-59, presents information about guarantees paid in 2015 and 2016, value of debt on the basis of guarantees at the end of 2015 and end of September 2016, beneficiaries of those guarantees (table 14), plans of new guarantees and payments in 2016. Article 3 of EBP, document n.1 brings the list of planned guarantees in 2017, along with a brief explanation about the purpose of loan. Within the chapter A of that long Article, one may find information on total new guarantees to be issued during the budget year and specification (purpose, loan giver, amount in RSD and original currency). On page 24, begins the title II Indirect liabilities. There are information about national and international debt. For every loan there is also information on public enterprise that was its beneficiary. Information exists about date of payment of main debt (first and last), main debt part in budget year and interest rate. There is also information about current value of debt. Sum of such indirect debt of the state is visible on page 38. Total amount of outstanding guarantees and liabilities is not available on one place, but it could be calculated based on existing information in EBP. There is information about current value of such liabilities, about those expected till the end budget year and about part of existing guarantees that will be paid for during the budget year.

#### Peer Reviewer

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The Fiscal Strategy does discuss many fiscal risks (for example, guarantees), but there are also many that are not mentioned (such as PPPs), or not even mentioned (such as restitution claims, or possible future arrears clearances).

#### Government Reviewer

**Opinion:** Agree

**Researcher response:** We acknowledge the Peer Reviewer's comment. However, even if some liabilities that might become effective in the future are not mentioned, their legal nature is doubtful. A good example is restitution of property confiscated by in 1940s and 1950s. There is a law, stating that there will be such reimbursement when natural restitution is not possible, but the state has been postponing its decision about such payments. So, it is actually the state who may decide unilaterally whether liability will exist or not. Furthermore, the State committed unilaterally to reimburse nationalized property but limited the overall amount to be paid in this way. If none of reimbursement seekers may successfully claim it before the court, it is doubtful whether such liability of the state really exists, or is it just an (legally or contractually) unsupported political promise (norm without sanction). On the other hand, there is an obvious progress in presentation of liabilities, in particular when it comes to the government indirect loan guarantees for public enterprises. Since this was probably the biggest problem of hidden liabilities in the country, we believe that score "b" is still justified.

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

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

**Answer:** c. (33)

**Sources:** Fiscal strategy for 2017 with projections for 2018 and 2019 Фискална стратегија за 2017. годину са пројекцијама за 2018. и 2019. годину Government's 20th session of December 1st 2016 [http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategi...](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategi...) ([http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategija020\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategija020_cyr.zip))

**Comments:** Researcher: Fiscal strategy, on pages 67-70 presents a program to decrease the level of public debt. For alternative scenarios till year 2027, assumptions are inflation level, estimated GDP growth, level of privatization income, increase of fiscal revenues, amount of state guarantees and other. In that way, it could be in part considered as an effort to estimate future sustainability of public finances.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

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

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

**Answer:** c. (33)

**Sources:** Documents from Government's December 1st 2016 session [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2803...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2803...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=280387](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=280387)). Zipped files: [http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o...](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o...) ([http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_budzetu\\_RS\\_za\\_2017\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_budzetu_RS_za_2017_cyr.zip)). See specifically EBP n.1 "Draft proposal of the budget (articles with general and public debt data)", pages 1-52.

**Comments:** Researcher: The EBP has information about donations (amount, purpose in economic classification and user). There is a clear information about donations from IPA projects in EBP's document n.1, Article 4, while the presentation of other donations is less detailed or not identified.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

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

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

**Answer:** d.

**Sources:** Documents from Government's December 1st 2016 session [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2803...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2803...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=280387](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=280387)), Предлог закона о буџету Републике Србије за 2017. годину, са предлозима одлука о давању сагласности на финансијске планове за 2017. годину: 1) Републичког фонда за пензијско и инвалидско осигурање, 2) Републичког фонда за здравствено осигурање, 3) Националне службе за запошљавање, 4) Фонда за социјално осигурање војних осигураника Draft Law on budget of Republic of Serbia for year 2017, with proposals of decisions on approval of financial plans for year 2017 of 1) Republic fund for pension and invalid insurance, 2) Republic fund for health insurance; 3) National employment service; 4) Fund for social insurance of military personnel. [http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o...](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o...) ([http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_budzetu\\_RS\\_za\\_2017\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_budzetu_RS_za_2017_cyr.zip)). Document was published on December 2nd 2016 on web page of the Parliament: <http://www.parlament.gov.rs/upload/archive/files/cir/pdf/pre...> ([http://www.parlament.gov.rs/upload/archive/files/cir/pdf/predlozi\\_zakona/2017%20Budzet%20RS.pdf](http://www.parlament.gov.rs/upload/archive/files/cir/pdf/predlozi_zakona/2017%20Budzet%20RS.pdf)) EBP (without four mentioned annexes) consists of following zipped documents: 1. Draft proposal of the budget (articles with general and public debt data), word, pages 1-52 2. tables with expenditures, excel, pages 53 - 171 3. draft proposal of budget (final articles, about execution of budget), word, pages, 172-186 4. explanatory note to draft budget, word, pages 1-32 5. explanatory note to draft budget - overview of expenditures per sectors and programs, word, 33-72 6. explanatory note - information about programs, excel, pages 1-989 7. statement on compliance with EU regulation, two pages long Фискална стратегија за 2017. годину са пројекцијама за 2018. и 2019. годину Fiscal strategy for 2017 with projections for 2018 and 2019 Government's 20th session of December 1st 2016 [http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategi...](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategi...) ([http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategija020\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategija020_cyr.zip))

**Comments:** Researcher: There is no information about tax expenditures that would be clearly presented as such. Most frequently, tax expenditures are used to stimulate investments, as one of stimulative means. However, there is no distinction between that type of subsidies and other in EBP and Fiscal Strategy, although the value of subsidies is visible in budget (doc. no. 2 of EBP) and there is some general discussion about effects of stimulative measures and investment regulation (chapter IV of FS). There is no information about other types of tax expenditures and subsidies for investments are not considered within this question.

**Peer Reviewer****Opinion:** Agree**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** EBP documents from Government's December 1st 2016 session [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2803...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2803...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=280387](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=280387)), Zipped files: [http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_...](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_...) ([http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_budzetu\\_RS\\_za\\_2017\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_budzetu_RS_za_2017_cyr.zip)). Specifically see EBP documents: 1. Draft proposal of the budget (articles with general and public debt data), word, pages 1-52 2. Tables with expenditures, excel, pages 53 - 171

**Comments:** Researcher: The only earmarked revenue that is clearly identified in EBP are donations and earmarked loans. According to the Budget System Law, it is possible to earmark the revenue but this practice is a rare exception, unlike in previous years (e.g. before 2012), when earmarked revenues were listed separately for each budget beneficiary within column "own income". The current Budget System Law does not deal with presentation of all revenues within one column. The value of donations is presented in a budget (EBP document n.2), but there is no narrative discussion. Aside from that, among rare earmarked revenues that exist on central government level, there is income of Serbian Lottery. It is regulated by Article 18 of Law on Game on Chance, envisaging certain percentage to be distributed to the Red Cross organization, sport associations, rare disease fund etc. "Расподела прихода остварених по основу накнада Члан 18. Наменска примања буџета из члана 5. став 2. овог закона, распоређују се, у износу од по 19%, за финансирање: 1) Црвеног крста Србије; 2) организација особа са инвалидитетом и других удружења чији је циљ унапређење социјално-економског и друштвеног положаја особа са инвалидитетом; 3) установа социјалне заштите и других удружења чији је циљ унапређење социјално-економског и друштвеног положаја лица у стању социјалне потребе; 4) спорта и омладине; 5) јединица локалне самоуправе. Наменска примања буџета из члана 5. став 2. овог закона, распоређују се, у износу од 5%, за финансирање лечења ретких болести. Начин и критеријуме за расподелу средстава намењених финансирању субјеката и намена из ст. 1. и 2. овог члана утврђују надлежни министри." Funds obtained from lottery is not separately presented in the budget, as a source of income.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** There are very few earmarked revenues in Serbia and the amounts are also very low. Almost all taxes represent general government revenue and are not earmarked. So, although there are no estimates on earmarked revenues, the relevance is very low. Social contributions (pension, health, unemployment) are fully earmarked and they are separately shown.

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Documents from Government's December 1st 2016 session: [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2803...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2803...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=280387](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=280387)). Zipped files: [http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_...](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_...) ([http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_budzetu\\_RS\\_za\\_2017\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_budzetu_RS_za_2017_cyr.zip)). Specifically, consider EBP's document n.6: "Explanatory note - information about programs", pages 1-989. See also the Fiscal Strategy for 2017 with projections for 2018 and 2019 [http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategi...](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategi...) ([http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategija020\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategija020_cyr.zip))

**Comments:** Researcher: This question is problematic to answer since it is not always clear what Government priorities are. For example, some of prime ministers' August 2016 [plans] are reflected in the December 2016 EBP, but not all. Furthermore, there are dozens of strategies and action plans of the Government and only some of them are mentioned in the EBP and supporting document. The Fiscal Strategy, beginning from page 84, elaborates various "Structural reforms". These reforms are sometimes identical to the previously proclaimed gov. priorities (for example, plans for restructuring of some public enterprises on page 100). However, it seems that this document is predominantly linked to Serbia's negotiation with the IMF, rather than presenting to MPs and citizens the links between policies and the budget. In EBP's narrative and in particular in document n.6 that deals with program budgeting, it is possible to find trace of various government priorities. Both EBP and FS provide plans for budget year and the next two (BY+2). It also lists information on implementation of some priorities in the previous two years.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

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

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** EBP documents from Government's December 1st 2016 session [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2803...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2803...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=280387](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=280387)), Zipped files: [http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_...](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_...) ([http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_budzetu\\_RS\\_za\\_2017\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_budzetu_RS_za_2017_cyr.zip)). See specifically the EBP's document n.6: "Explanatory note - information about programs" pages 1-989, and the Fiscal Strategy for 2017 with projections for 2018 and 2019 [http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategi...](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategi...) ([http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategija020\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategija020_cyr.zip))

**Comments:** Researcher: This question is problematic to answer since it is not always clear what Government priorities are. For example, some of the prime minister's August 2016 [plans] are reflected in the December 2016 EBP, but not all. Furthermore, there are dozens of strategies and action plans of the Government and only some of them are mentioned in EBP and supporting document. The Fiscal Strategy, beginning from page 84, elaborates various "Structural reforms". These reforms are sometimes identical to the previously proclaimed government priorities (for example, plans for restructuring of several public enterprises explained on page 100). However, it seems that this document is predominantly linked to Serbia's negotiation with the IMF, rather than presenting to MPs and citizens the links between policies and budget. In the EBP's narrative and in particular in document n.6 that deals with program budgeting, it is possible to find trace of various government priorities. Both EBP and FS provide plans for next 3 years. These pages offer explanation of main economic and fiscal policy goals for BY and up to BY+2, and show the relation between the explanatory note and the budget, especially in the sense of expected budget incomes. However, in budget documents there is no practice to discuss the financial effects of other government policy priorities (e.g. fight against corruption).

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

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

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

**Answer:** d.

**Sources:** EBP documents from Government's December 1st 2016 session [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2803...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2803...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=280387](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=280387)), EBP zipped files: [http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_...](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_...)

([http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_budzetu\\_RS\\_za\\_2017\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_budzetu_RS_za_2017_cyr.zip)). PBS (Supporting document to the EBP): Fiscal strategy for 2017 with projections for 2018 and 2019 [http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategi...](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategi...) ([http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategija020\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategija020_cyr.zip))

**Comments:** Researcher: While explanatory note of program budget (document n.6 in the EBP) contains information about specific programs of all budget users, there is no information on non-financial inputs needed to fulfill such programs.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments

**Comments:** If by nonfinancial data is meant on information on goals, output and outcome indicator, purpose of programs, project activities and projects, description of programs, project activities and projects, then that kind of information is available and the answer should be "Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions)".

**IBP comment:** It looks like the Government Reviewer swapped inputs with outputs. This question asks about inputs, and no information could be found in the Executive's Budget Proposal on inputs. The response remains unchanged, also in light of the peer reviewer agreeing with it.

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

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

**Answer:** a. (100)

**Sources:** EBP Documents from Government's December 1st 2016 session: [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2803...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2803...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=280387](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=280387)). EBP zipped files: [http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_...](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_...)

([http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_budzetu\\_RS\\_za\\_2017\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_budzetu_RS_za_2017_cyr.zip)) . Specifically, see EBP's document n.6: "Explanatory note - information about programs", pages 1-989

**Comments:** Researcher: Since 2015 all budget users (agencies) provide non-financial data such as goals and indicators because all of them prepare program budget. Information is presented in document n.6 of the EBP ("Explanatory note - information about programs"), pages 1-989. The quality of non-financial estimations is disputable, their legal status as well as usefulness of that system. Namely, being part of explanatory note only (and not legal provisions), eventual failure to achieve goals would not be considered as a violation of the law. Usefulness is significantly lesser in the absence of discussion on program budget implementation.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** EBP documents from Government's December 1st 2016 session: [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2803...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2803...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=280387](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=280387)). EBP zipped files:

[http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_...](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_...)

([http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_budzetu\\_RS\\_za\\_2017\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_budzetu_RS_za_2017_cyr.zip)) . See specifically EBP's document n.6: "Explanatory note - information about programs", pages 1-989.

**Comments:** Researcher: Since 2015 all budget users provide non-financial data such as goals and indicators because all of them prepare program budget. Information is provided in document n.6 of EBP ("Explanatory note - information about programs") pages 1-989. For example, in a row 5312 of Excel document, there are indicators for "efficient implementation of reform process" (reform of state administration). The measure for this is % of goals of Action plan. It was only 20% in "base year" and it is planned 30, 40 and 50 in upcoming years, while it should be 100% in all of them (% is calculated against plan for that year). Another example might be row 1603, within the primary health care, and goal "incenting development of programs that will contribute to decrease abuse of narcotics, as well as offer and demand for drugs". Then, indicator is defined as % of decrease in abuse of drugs. However, base value is defined as 90 % in 2015, which cannot be truth. Namely, it cannot be truth that in 2015 % of drug abuse decrease so much in comparison to previous year. Since % in years to come is expected to be lesser and lesser (70, 60, 50), one could guess that initial figure could be % of drug abusers in overall population. This cannot be truth either. So, it is not clear what the indicator really measures. The quality of non-financial estimations is disputable, their legal status as well as usefulness of that system. Namely, being part of explanatory note only (and not legal provisions), eventual failure to achieve goals would not be considered as a violation of the law. Usefulness is significantly lesser in the absence of discussion on program budget implementation.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** EBP documents from Government's December 1st 2016 session: [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2803...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2803...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=280387](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=280387)). EBP zipped files:

[http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_...](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_...)

([http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_budzetu\\_RS\\_za\\_2017\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_budzetu_RS_za_2017_cyr.zip)) . See specifically, EBP's document n.6 "Explanatory note - information about programs" pages 1-989. and Fiscal Strategy for 2017 with projections for 2018 and 2019

([http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategi...](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategi...) ([http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategija020\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategija020_cyr.zip))

**Comments:** Researcher: Information about measures aimed to benefit directly the country's most impoverished population is available mostly in document n.6 of EBP - "Explanatory note of programs". For example, on pages 740-741 one may find figures of citizens receiving financial aid for poor people or other persons' care (plan to gradually increase number of recipients in 2017/2019 period). The Fiscal Strategy mentions "program of reforms and policy of employment and social care", adopted in 2016 as a part of "structural reforms" and business environment. "Reduction of Poverty" is mentioned only once, among key priorities, on page 2, but not later in the 100-pages long text. Social aid is discussed partly in several places in the context of fiscal developments - e.g. what is expected to be consequence of tax deductible part of salaries (page 8), declaration that protection of most endangered people will be considered in restructuring of economy (page 16). On page 52, there is one page of explanation of plans. Social care and transfers are identified as "biggest expenditure category of the budget" that has to be decreased till 2019 from 17.6 to 15.4 % of GDP. Then, the effects of pensions decrease are discussed. Although there is some narrative discussion, as explained, it treats poverty reduction in a sporadic way and does not provide explanation about plans to achieve stated priorities.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**53:** Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

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

**Answer:** a. (100)

**Sources:** Budget System Law, article 31. BUDGET SYSTEM LAW - the latest amendments and additions to the Budget System Law will be available in January 2017 Published in the Službeni glasnik RS, Nos. 54/09 of 17 July 2009, 73/10 of 12 October 2010, 101/10 of 29 December 2010, 101/11 of 30 December 2011, 93/12 of 28 September 2012, 62/13 of 16 July 2013, 63/13 of 19 July 2013 (Corrigendum), 108/13 of 6 December 2013, 142/14 of 25 December 2014, 68/15 of 4 August 2015 (other law) and 103/15 of 14 December 2015 <http://propisi.pravno-informacioni-sistem.rs/article.php?pid...> (<http://propisi.pravno-informacioni-sistem.rs/article.php?pid=1562&id=41644>) (for subscribers only)

<http://www.seio.gov.rs/upload/documents/ekspertske%20misije/...>

(<http://www.seio.gov.rs/upload/documents/ekspertske%20misije/judicial%20system/Budget%20System%20Law.pdf>) (basic law, without latest amendments) In Serbian: [http://www.paragraf.rs/propisi/zakon\\_o\\_budzetskom\\_sistemu.ht...](http://www.paragraf.rs/propisi/zakon_o_budzetskom_sistemu.ht...)

([http://www.paragraf.rs/propisi/zakon\\_o\\_budzetskom\\_sistemu.html](http://www.paragraf.rs/propisi/zakon_o_budzetskom_sistemu.html))

**Comments:** Researcher: These deadlines are stated in the Budget System Law, article 31 which is widely available to public. Since the EBP is produced as a result of a budget drafting process, it seems unreasonable to publish plan of budget preparation activities in EBP. Therefore the answer may be A, even if formally budget system law is not part of EBP. However, Government usually disrespect budget calendar, in particular in regards drafting and publishing of PBS. That happened in 2016 as well, when PBS and EBP appeared only in December, instead on June 15th, i.e. October 15th. Delay was partly explained for extraordinary elections in April and launching of government only in August. However, having in mind that parliamentary majority and the Executive is almost the same one as before, that cannot be real justification. Another reason (more realistic one) were negotiations with IMF about key economic policies (public administration reform, public sector salaries and pensions, dealing with state owned enterprises etc.). Namely, it seems that positive remarks of IMF experts were looked for before publishing of draft budget documents. Such positive evaluation was confirmed officially soon after budget adoption. <https://www.imf.org/external/pubs/cat/longres.aspx?sk=44478...> (<https://www.imf.org/external/pubs/cat/longres.aspx?sk=44478.0>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** Фискална стратегија за 2017. годину са пројекцијама за 2018. и 2019. годину Fiscal strategy for 2017 with projections for 2018 and 2019 Government's 20th session of December 1st 2016 [http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategi...](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategi...) ([http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategija020\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategija020_cyr.zip)) Regularly, Fiscal Strategy would be equivalent of PBS. However, as being adopted together and not much in advance EBP, in 2016, document is not eligible.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** It is true that Fiscal Strategy was adopted too late, but it does contain discussion of all the main elements.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Although the Fiscal strategy is adopted together with the Budget for 2017 due to arrangement with the IMF and harmonization of macroeconomic and fiscal parameters with IMF mission we developed our budget on the basis of Fiscal strategy and we consider it as Pre-Budget statement. Fiscal strategy presents information on the macroeconomic forecast upon which the budget projections are based.

**IBP comment:** While it is agreed that the Fiscal Strategy is the Pre-Budget Statement in the case of Serbia, this document was unfortunately published too late for it to be considered "publicly available in a timely manner". The minimum time frame for a timely publication of a Pre-Budget Statement is one month prior to the tabling of the Executive's Budget Proposal to Parliament. This did not happen. Therefore, all the questions related to this document receive a "d" response, as per the OBS methodology.

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

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

**Answer:** d.

**Sources:** Фискална стратегија за 2017. годину са пројекцијама за 2018. и 2019. годину Fiscal strategy for 2017 with projections for 2018 and 2019 Government's 20th session of December 1st 2016 [http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategi...](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategi...) ([http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategija020\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategija020_cyr.zip)) Regularly, Fiscal Strategy would be equivalent of PBS. Since Government adopted FS in 2016 together with EBP, and not much in advance, this document is not recognized as PBS.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** True, Fiscal Strategy was adopted too late, but it is a "pre-budget statement" in Serbian context. It does contain the core elements of expenditure policy.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** While it is agreed that the Fiscal Strategy is the Pre-Budget Statement in the case of Serbia, this document was unfortunately published too late for it to be considered "publicly available in a timely manner". The minimum time frame for a timely publication of a Pre-Budget Statement is one

month prior to the tabling of the Executive's Budget Proposal to Parliament. This did not happen. Therefore, all the questions related to this document receive a "d" response, as per the OBS methodology.

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

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

**Answer:** d.

**Sources:** Фискална стратегија за 2017. годину са пројекцијама за 2018. и 2019. годину Fiscal strategy for 2017 with projections for 2018 and 2019 Government's 20th session of December 1st 2016 [http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategi...](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategi...) ([http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategija020\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategija020_cyr.zip)) Regularly, Fiscal Strategy would be equivalent of PBS. Since Government adopted FS in 2016 together with EBP, and not much in advance, this document is not recognized as PBS.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** True, fiscal strategy was adopted too late, but it is a "pre budget statement" in Serbian context. It does contain the core elements of revenue policies and priorities.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** While it is agreed that the Fiscal Strategy is the Pre-Budget Statement in the case of Serbia, this document was unfortunately published too late for it to be considered "publicly available in a timely manner". The minimum time frame for a timely publication of a Pre-Budget Statement is one month prior to the tabling of the Executive's Budget Proposal to Parliament. This did not happen. Therefore, all the questions related to this document receive a "d" response, as per the OBS methodology.

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

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

**Answer:** d.

**Sources:** Фискална стратегија за 2017. годину са пројекцијама за 2018. и 2019. годину Fiscal strategy for 2017 with projections for 2018 and 2019 Government's 20th session of December 1st 2016 [http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategi...](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategi...) ([http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategija020\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategija020_cyr.zip)) Regularly, Fiscal Strategy would be equivalent of PBS. Since Government adopted FS in 2016 together with EBP, and not much in advance, this document is not recognized as PBS.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Fiscal strategy was adopted late, but it does contain a very detailed analysis of borrowing and debt.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** While it is agreed that the Fiscal Strategy is the Pre-Budget Statement in the case of Serbia, this document was unfortunately published too late for it to be considered "publicly available in a timely manner". The minimum time frame for a timely publication of a Pre-Budget Statement is one month prior to the tabling of the Executive's Budget Proposal to Parliament. This did not happen. Therefore, all the questions related to this document receive a "d" response, as per the OBS methodology.

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

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

**Answer:** b.

**Sources:** Фискална стратегија за 2017. годину са пројекцијама за 2018. и 2019. годину Fiscal strategy for 2017 with projections for 2018 and 2019 Government's 20th session of December 1st 2016 [http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategi...](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategi...) ([http://www.srbija.gov.rs/extfile/sr/280742/fiskalna\\_strategija020\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280742/fiskalna_strategija020_cyr.zip)) Regularly, Fiscal Strategy would be equivalent of PBS. Since Government adopted FS in 2016 together with EBP, and not much in advance, this document is not recognized as PBS.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Fiscal Strategy gives an estimate of expenditures for the next three years.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** While it is agreed that the Fiscal Strategy is the Pre-Budget Statement in the case of Serbia, this document was unfortunately published too late for it to be considered "publicly available in a timely manner". The minimum time frame for a timely publication of a Pre-Budget Statement is one month prior to the tabling of the Executive's Budget Proposal to Parliament. This did not happen. Therefore, all the questions related to this document receive a "d" response, as per the OBS methodology.

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

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

**Answer:** a. (100)

**Sources:** <http://www.parlament.gov.rs/upload/archive/files/cir/pdf/zak...> (<http://www.parlament.gov.rs/upload/archive/files/cir/pdf/zakoni/2016/3081-16.pdf>) Закон о буџету Републике Србије за 2017. годину The Law on Budget of Republic of Serbia for year 2017 Expenditures are classified in Article 8, from page 53 on. The title of column number 4. is "function" and there are functional classification codes (e.g. 110, 130).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** <http://www.parlament.gov.rs/upload/archive/files/cir/pdf/zak...> (<http://www.parlament.gov.rs/upload/archive/files/cir/pdf/zakoni/2016/3081-16.pdf>) Закон о буџету Републике Србије за 2017. годину The Law on Budget of Republic of Serbia for year 2017 Individual programs are also identified in article 8 of the Enacted Budget.

**Comments:** Researcher: For the purpose of this question, we are considering programs all line items below each main administrative units head. For example: 1. NATIONAL ASSEMBLY - PROFESSIONAL SERVICES The political system General services Supporting the work of the Republic Electoral Commission Professional and administrative - technical support for the work of MPs Elections for the President of the Republic 2. PRESIDENT OF THE REPUBLIC The political system Executive and legislative organs, financial and fiscal affairs and foreign affairs Professional and other tasks in order to achieve the functions of the President of the Republic And so forth.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** <http://www.parlament.gov.rs/upload/archive/files/cir/pdf/zak...>  
(<http://www.parlament.gov.rs/upload/archive/files/cir/pdf/zakoni/2016/3081-16.pdf>) Закон о буџету Републике Србије за 2017. годину The Law on Budget of Republic of Serbia for year 2017 Article 1. presents all major revenue sources by type and value. See for example page 2.

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

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

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

**Answer:** b. (67)

**Sources:** <http://www.parlament.gov.rs/upload/archive/files/cir/pdf/zak...>  
(<http://www.parlament.gov.rs/upload/archive/files/cir/pdf/zakoni/2016/3081-16.pdf>) Закон о буџету Републике Србије за 2017. годину The Law on Budget of Republic of Serbia for year 2017 Article 1, pages 1 and 2. All major incomes are individualized, but there are still some minor income sources grouped in one category. This issue is discussed in more detail in questions 9 and 10, dealing with EBP (there is no difference).

**Comments:** Researcher: Article 1. of EB presents tax revenues by categories. Income for vast majority of taxes is individualizes, but there are two "other" categories, for taxes and excesses (app 25 billion RSD in total, while the total value of tax income is 916 billion), i.e. only 2,5 % of income is not individualized. Article 1. of EB presents information about the structure of non-tax revenues. Some of them are identified more precisely ("profit of public agencies", "share in profit of public enterprises", "income from decrease of salaries in public sector", "income from sale of goods and services", while some seems to be broader ("income from transfers"). Finally, there are categories labeled "other non-regular income" with 3.1 billion RSD value and "other regular non-tax income" with 13.8 billion RSD, while the total of non-tax income is more than 162 billion RSD.

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

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

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

**Answer:** b. (67)

**Sources:** <http://www.parlament.gov.rs/upload/archive/files/cir/pdf/zak...>  
(<http://www.parlament.gov.rs/upload/archive/files/cir/pdf/zakoni/2016/3081-16.pdf>) Закон о буџету Републике Србије за 2017. годину The Law on Budget of Republic of Serbia for year 2017 Article 3. More detailed information in response to the same question about EBP.

**Comments:** Researcher: Amount of net new borrowing required during the budget year (BY 2017): Please see information on page 7: Б. Република Србија ће у 2017. години одобрити пројектне и програмске зајмове до износа од 359.451.859.896 динара (USD 1.154.618.888 и EUR

1.802.100.000), и то са: ... Total debt outstanding at the end of the budget year (BY 2017): Sum on page 38 provides for information about total government's debt (domestic and foreign) as it was at the end of third quarter of 2016: УКУПНО ИНДИРЕКТНЕ ОБАВЕЗЕ – СПОЉНИ ДУГ 1.796.749.906 221.291.312.240 УКУПНО ИНДИРЕКТНЕ ОБАВЕЗЕ (спољни + унутрашњи) 2.210.461.899 272.244.908.998 УКУПНО УНУТРАШЊИ ДУГ (директне + индиректне обавезе) 9.415.397.613 1.159.619.201.322 УКУПНО СПОЉНИ ДУГ (директне + индиректне обавезе) 15.176.169.539 1.869.127.393.577 УКУПНО СТАЊЕ ДУГА 24.591.567.152 3.028.746.594.899 There is also information on money to be paid during the BY and interest rate. Based on that it is possible to estimate value of public debt at the end of BY, but there is no such figure explicitly mentioned in the Enacted Budget. Interest payments on the outstanding debt for the budget year (BY 2017). Clearly declared for each debt contract, in Article 3. of the Budget Law. For example: Обавезе према NBG Bank Malta LTD - ЈП „Србијарас” (name of creditor and purpose of loan) Први датум отплате главнице 29.12.2015. (start date to repay the main debt) Последњи датум отплате главнице 29.12.2019. (last date to repay the main debt) Рата главнице за 2017. год. 4.705.882 USD (part of main debt to be paid in 2017) Каматна стопа\* 3М LIBOR USD + 3,00% (interest rate)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The enacted budget has all three components - net new borrowing, debt level and interest expenditures.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** The total debt outstanding is only presented for part of 2016, while here we want to see the figure for BY 2017. The response remains unchanged.

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

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

**Answer:** d.

**Sources:** CB is not produced at all for budget year.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Citizens Budget has been produced, available at <http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjan...> ([http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjanski%20vodic%20kroz%20budzet\(1\).pdf](http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjanski%20vodic%20kroz%20budzet(1).pdf))

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The Citizen Budget is published on the Ministry of Finance website

**IBP comment:** As explained in section 1 of this questionnaire, the Citizens Budget cited by the peer and government reviewers is published after the cutoff date of December 31, 2016. Therefore it cannot be used in this section either.

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

- a. (100) A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).
- b. (67) A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
- c. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** CB is not produced at all for budget year.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** It is available on the Ministry of Finance website <http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjan...>  
([http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjanski%20vodic%20kroz%20budzet\(1\).pdf](http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjanski%20vodic%20kroz%20budzet(1).pdf))

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** This is a link where you can find Citizens Budget <http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjan...>  
([http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjanski%20vodic%20kroz%20budzet\(1\).pdf](http://www.mfin.gov.rs/UserFiles/File/dokumenti/2017/Gradjanski%20vodic%20kroz%20budzet(1).pdf))

**IBP comment:** As explained in section 1 of this questionnaire, the Citizens Budget cited by the peer and government reviewers is published after the cutoff date of December 31, 2016. Therefore it cannot be used in this section either.

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

- a. (100) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.
- b. (67) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.
- c. (33) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.
- d. (0) No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** CB is not produced at all for budget year.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Citizens Budget was produced, but Ministry of Finance has not established any public's requirements for budget information.

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** CB is not produced at all for budget year.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The Citizens Budget was published one month after the Law on the Budget was adopted.

**IBP comment:** The Citizens Budget cited by the government reviewer is published after the cutoff date of December 31, 2016.

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

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

**Answer:** c. (33)

**Sources:** Ministry of Finance, Public Finance Bulletin, page 44, Table 1. Consolidated balance of state in the period 2005 - 2016 (Министарство финансија БИЛТЕН Јавних финансија, октобар 2016, Табела 1. Консолидовани биланс државе у периоду 2005-2016. године) Available at: <http://www.mfin.gov.rs/UserFiles/File/bilten%20javne%20finan...> (<http://www.mfin.gov.rs/UserFiles/File/bilten%20javne%20finansije/2016/Bilten%20146%20SRB%202912.pdf>) Ministry of Finance, Macroeconomic and Fiscal data, December 21st 2016 Министарство финансија, Макроекономски и фискални подаци, 21. децембар 2016. године <http://www.mfin.gov.rs/pages/article.php?id=12845> (<http://www.mfin.gov.rs/pages/article.php?id=12845>) Table 2

**Comments:** Researcher: Expenditures are classified on the basis of economic classification only.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** Ministry of Finance, Public Finance Bulletin, page 44, Table 1 "Consolidated balance of state in the period 2005 - 2016" (Министарство финансија БИЛТЕН Јавних финансија, октобар 2016, Табела 1 "Консолидовани биланс државе у периоду 2005-2016. године") Available at: <http://www.mfin.gov.rs/UserFiles/File/bilten%20javne%20finan...> (<http://www.mfin.gov.rs/UserFiles/File/bilten%20javne%20finansije/2016/Bilten%20146%20SRB%202912.pdf>) Ministry of Finance, Macroeconomic and Fiscal data, December 21st 2016 (Министарство финансија, Макроекономски и фискални подаци, 21. децембар 2016. године) <http://www.mfin.gov.rs/pages/article.php?id=12845> (<http://www.mfin.gov.rs/pages/article.php?id=12845>) Table 2

**Comments:** Researcher: Expenditure classified by economic classification only.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** Ministry of Finance, Public Finance Bulletin, page 44, table 1 "Consolidated balance of state in the period 2005 - 2016" (Министарство финансија БИЛТЕН Јавних финансија, октобар 2016, Табела 1 "Консолидовани биланс државе у периоду 2005-2016. године") <http://www.mfin.gov.rs/UserFiles/File/bilten%20javne%20finan...> (<http://www.mfin.gov.rs/UserFiles/File/bilten%20javne%20finansije/2016/Bilten%20146%20SRB%202912.pdf>) Ministry of Finance, Macroeconomic and Fiscal data, December 21st 2016 (Министарство финансија, Макроекономски и фискални подаци, 21. децембар 2016. године) <http://www.mfin.gov.rs/pages/article.php?id=12845> (<http://www.mfin.gov.rs/pages/article.php?id=12845>) Table 2 Comparisons are possible with previous years' actual budgets.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** Министарство финансија БИЛТЕН Јавних финансија, октобар 2016 Табела 1. Консолидовани биланс државе у периоду 2005-2016. године Ministry of Finance, Public Finance Bulletin Table 1, Consolidated Budget of the State in the period 2005 - 2016 pages 56 - 61, tables 3-6 <http://www.mfin.gov.rs/UserFiles/File/bilten%20javne%20finan...>

(<http://www.mfin.gov.rs/UserFiles/File/bilten%20javne%20finansije/2016/Bilten%20146%20SRB%202912.pdf>) Ministry of Finance, Macroeconomic and Fiscal data, December 21st 2016 (Министарство финансија, Макроекономски и фискални подаци, 21. децембар 2016. године) <http://www.mfin.gov.rs/pages/article.php?id=12845> (<http://www.mfin.gov.rs/pages/article.php?id=12845>) Table 2

**Comments:** Researcher: Actual revenue is presented individually for almost all tax and non-tax revenue, with possibility to compare it on monthly and annual level with previous periods (2005-2016).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** b. (67)

**Sources:** Министарство финансија БИЛТЕН Јавних финансија, октобар 2016 Табела 1. Консолидовани биланс државе у периоду 2005-2016. године Table 1. Consolidated Balance of the Stated in Period 2005-2016 Ministry of Finance, Public Finance Bulletin pages 56 - 61, tables 3-6 <http://www.mfin.gov.rs/UserFiles/File/bilten%20javne%20finan...>

(<http://www.mfin.gov.rs/UserFiles/File/bilten%20javne%20finansije/2016/Bilten%20146%20SRB%202912.pdf>) Ministry of Finance, Macroeconomic and Fiscal data, December 21st 2016 (Министарство финансија, Макроекономски и фискални подаци, 21. децембар 2016. године) <http://www.mfin.gov.rs/pages/article.php?id=12845> (<http://www.mfin.gov.rs/pages/article.php?id=12845>) Table 2

**Comments:** Researcher: Actual revenue is presented individually for almost all tax and non-tax revenue, with possibility to compare it on monthly and annual level with previous periods (2005-2016).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** Министарство финансија БИЛТЕН Јавних финансија, октобар 2016 Табела 1. Консолидовани биланс државе у периоду 2005-2016. године Table 1. Consolidated Balance of the State in Period 2005 - 2016 pages 56 - 61, tables 3-6 Ministry of Finance, Public Finance Bulletin <http://www.mfin.gov.rs/UserFiles/File/bilten%20javne%20finan...>

(<http://www.mfin.gov.rs/UserFiles/File/bilten%20javne%20finansije/2016/Bilten%20146%20SRB%202912.pdf>) Министарство финансија Макроекономски и фискални подаци, 21. децембар 2016. године Ministry of Finance, Macroeconomic and Fiscal data, December 21st 2016 <http://www.mfin.gov.rs/pages/article.php?id=12845> (<http://www.mfin.gov.rs/pages/article.php?id=12845>) Table 2 Actual revenue is presented individually for almost all tax and non-tax revenue, with possibility to compare it on monthly and annual level with previous periods (2005-2016). There is no comparison with budget plans.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** b. (67)

**Sources:** Ministry of Finance, Public Finance Bulletin See table 1, as well as pages 90-98

<http://www.mfin.gov.rs/UserFiles/File/bilten%20javne%20finan...>

(<http://www.mfin.gov.rs/UserFiles/File/bilten%20javne%20finansije/2016/Bilten%20146%20SRB%202912.pdf>) See also: Ministry of Finance, Macroeconomic and Fiscal data, December 21st 2016 (Министарство финансија, Макроекономски и фискални подаци, 21. децембар 2016. године) <http://www.mfin.gov.rs/pages/article.php?id=12845> (<http://www.mfin.gov.rs/pages/article.php?id=12845>) Table 5

**Comments:** Researcher: There is a very detailed presentation of public debt and its structure, with information about individual credit contracts.

However, all tables in that part of the Public Finance Bulletin deal with actual debt level on a certain date, i.e. October 31st 2016 in the quoted source. Additional information about actual level of borrowing for the current year is visible in Table 1, on page 40 of Public Finance Bulletin. However, it is gross new borrowing, while new net borrowing might be only indirectly calculated. The same table contains also information about paid interest to the outstanding government debt and guarantees provided to the public enterprises.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** All three elements are available in in-year reports.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** As explained in the comment, there is no explicit information about the amount of net new borrowing during the budget year, so the answer may not be "a", even if In-Year Reports are very detailed.

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

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

**Answer:** c. (33)

**Sources:** Ministry of Finance, Public Finance Bulletin See table 1, as well as pages 90-98

<http://www.mfin.gov.rs/UserFiles/File/bilten%20javne%20finan...>

(<http://www.mfin.gov.rs/UserFiles/File/bilten%20javne%20finansije/2016/Bilten%20146%20SRB%202912.pdf>) Ministry of Finance, Macroeconomic and Fiscal data, December 21st 2016 (Министарство финансија, Макроекономски и фискални подаци, 21. децембар 2016. године) <http://www.mfin.gov.rs/pages/article.php?id=12845> (<http://www.mfin.gov.rs/pages/article.php?id=12845>) Table 5

**Comments:** Researcher: There is a very detailed presentation of the public debt structure, with information about individual credit contracts. All tables in that part of the Public Finance Bulletin deal with actual debt level on a certain date, i.e. October 31st 2016 in the quoted source. Additional information about actual level of borrowing for the current year is visible in table 1, on page 40 of Public Finance Bulletin. However, it is gross new borrowing, while new net borrowing might be only indirectly calculated. The same table contain also information about paid interest to the outstanding government debt and guarantees provided to the public enterprises. As said, information about debt is very detailed. For example, table on page 96 presents purpose of every foreign debt contract, original amount, current level of debt (October 31st 2016) in EUR, USD and RSD. Tables for domestic and external debt are separated (pages 95 and 96). There is even presentation of debt structure according to the original currency, fixed or variable interest rate etc. However, there is no information about interest rates and maturity profile of the debt, neither individually, nor per category.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** The document that is considered mid-year report in Serbia we obtained by using free access to information of public importance, however, this document does not satisfy OBI standards for MYR, therefore, it is considered as not produced at all Izvestaj Vlade o izvrsenju Budzeta RS do juna 2016. godine, od 18.07.2016\_.pdf

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** The document that is considered mid-year report in Serbia we obtained by using free access to information of public importance, however, this document does not satisfy OBI standards for MYR, therefore, it is considered as not produced at all Izvestaj Vlade o izvrsenju Budzeta RS do juna 2016. godine, od 18.07.2016\_.pdf

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** The document that is considered mid-year report in Serbia we obtained by using free access to information of public importance, however, this document does not satisfy OBI standards for MYR, therefore, it is considered as not produced at all Izvestaj Vlade o izvrsenju Budzeta RS do juna 2016. godine, od 18.07.2016\_.pdf

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** The document that is considered mid-year report in Serbia we obtained by using free access to information of public importance, however, this document does not satisfy OBI standards for MYR, therefore, it is considered as not produced at all Izvestaj Vlade o izvrsenju Budzeta RS do juna 2016. godine, od 18.07.2016.\_pdf

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** The document that is considered mid-year report in Serbia we obtained by using free access to information of public importance, however, this document does not satisfy OBI standards for MYR, therefore, it is considered as not produced at all Izvestaj Vlade o izvrsenju Budzeta RS do juna 2016. godine, od 18.07.2016.\_pdf

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** b.

**Sources:** The document that is considered mid-year report in Serbia we obtained by using free access to information of public importance, however, this document does not satisfy OBI standards for MYR, therefore, it is considered as not produced at all Izvestaj Vlade o izvrsenju Budzeta RS do juna 2016. godine, od 18.07.2016.\_pdf

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** The document that is considered mid-year report in Serbia we obtained by using free access to information of public importance, however, this document does not satisfy OBI standards for MYR, therefore, it is considered as not produced at all Izvestaj Vlade o izvrsenju Budzeta RS do juna 2016. godine, od 18.07.2016\_.pdf

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** The document that is considered mid-year report in Serbia we obtained by using free access to information of public importance, however, this document does not satisfy OBI standards for MYR, therefore, it is considered as not produced at all Izvestaj Vlade o izvrsenju Budzeta RS do juna 2016. godine, od 18.07.2016\_.pdf

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** The most recent YER, for 2014, was published on 30th December 2015. [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2557...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2557...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=255719](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=255719)) Since the Government did not adopt or publish a YER for 2015 by the end of 2016, the YER is considered as "not produced".

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** The most recent YER, for 2014, was published on 30th December 2015. [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2557...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2557...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=255719](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=255719)) Since the Government did not adopt or publish a YER for 2015 by the end of 2016, the YER is considered as "not produced".

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Yes - the Year-End Report was not produced, but if it were produced, it would have the same structure as Enacted Budget, so it would present expenditure estimates by all three expenditure classifications.

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** The most recent YER, for 2014, was published on 30th December 2015. [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2557...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2557...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=255719](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=255719)) Since the Government did not adopt or publish a YER for 2015 by the end of 2016, the YER is considered as "not produced".

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Yes - the Year-End Report was not produced, but if it were produced, it would have the same structure as Enacted Budget, so it would present expenditure estimates by programs.

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** The most recent YER, for 2014, was published on 30th December 2015. [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2557...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2557...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=255719](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=255719)) Since the Government did not adopt or publish a YER for 2015 by the end of 2016, the YER is considered as "not produced".

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Yes - the Year-End Report was not produced, but if it were produced, it would present differences between the enacted levels and the actual outcome for revenues.

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** b.

**Sources:** The most recent YER, for 2014, was published on 30th December 2015. [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2557...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2557...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=255719](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=255719)) Since the Government did not adopt or publish a YER for 2015 by the end of 2016, the YER is considered as "not produced".

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Year-End Report for the last year was not produced, but if it were, it would have presented revenue estimates by category.

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** The most recent YER, for 2014, was published on 30th December 2015. [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2557...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2557...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=255719](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=255719)) Since the Government did not adopt or publish a YER for 2015 by the end of 2016, the YER is considered as "not produced".

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Year-End Report for the last year was not produced, but if it were, it would have presented most of the individual sources of revenue.

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The most recent YER, for 2014, was published on 30th December 2015. [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2557...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2557...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=255719](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=255719)) Since the Government did not adopt or publish a YER for 2015 by the end of 2016, the YER is considered as "not produced".

**Peer Reviewer****Opinion:** Agree with Comments**Comments:** The Year-End Report for last year was not produced, but if it were, it would have presented the differences between planned and actual flows (net new borrowing and interest expenditures), but probably not for debt stock.**Government Reviewer****Opinion:** Agree

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

- a. (100) Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.**Sources:** The most recent YER, for 2014, was published on 30th December 2015. [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2557...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2557...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=255719](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=255719)) Since the Government did not adopt or publish a YER for 2015 by the end of 2016, the YER is considered as "not produced".**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

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

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.**Sources:** The most recent YER, for 2014, was published on 30th December 2015. [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2557...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2557...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=255719](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=255719)) Since the Government did not adopt or publish a YER for 2015 by the end of 2016, the YER is considered as "not produced".**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

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

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.

- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.  
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The most recent YER, for 2014, was published on 30th December 2015. [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2557...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2557...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=255719](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=255719)) Since the Government did not adopt or publish a YER for 2015 by the end of 2016, the YER is considered as “not produced”.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country’s most impoverished populations and the actual outcome are presented, along with a narrative discussion.  
b. (67) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country’s most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.  
c. (33) Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country’s most impoverished populations and the actual outcome are presented.  
d. (0) No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country’s most impoverished populations and the actual outcome are not presented.  
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The most recent YER, for 2014, was published on 30th December 2015. [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2557...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2557...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=255719](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=255719)) Since the Government did not adopt or publish a YER for 2015 by the end of 2016, the YER is considered as “not produced”.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.  
b. (67) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.  
c. (33) Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.  
d. (0) No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.  
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The most recent YER, for 2014, was published on 30th December 2015. [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2557...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2557...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=255719](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=255719)) Since the Government did not adopt or publish a YER for 2015 by the end of 2016, the YER is considered as “not produced”.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** b.

**Sources:** The most recent YER, for 2014, was published on 30th December 2015. [http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=2557...](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=2557...) ([http://www.srbija.gov.rs/vesti/dokumenti\\_pregled.php?id=255719](http://www.srbija.gov.rs/vesti/dokumenti_pregled.php?id=255719)) Since the Government did not adopt or publish a YER for 2015 by the end of 2016, the YER is considered as "not produced". Regularly, the financial statement would be part of the YER.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) The SAI has not conducted any of the three types of audits, or has not made them available to the public.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** List of 2016 audit reports: <http://www.dri.rs/%D1%80%D0%B5%D0%B2%D0%B8%D0%B7%D0%B8%D1%98...> (<http://www.dri.rs/%D1%80%D0%B5%D0%B2%D0%B8%D0%B7%D0%B8%D1%98%D0%B5/%D0%BF%D0%BE%D1%81%D0%BB%D0%B5%D0%B4%D0%B8%D0%B7%D0%B2%D0%B5%D1%88%D1%82%D0%B0%D1%98.135.html>)

**Comments:** Researcher: SAI produces several dozens of audit reports every year. Almost all of them are combined financial and compliance audits ("izveštaj o reviziji finansijskih izveštaja i pravilnosti poslovanja). However, SAI produced also several performance audit (revizija svrishodnosti) reports (2 in 2016 and 1 in previous years). See: <http://www.dri.rs/php/document/download/848/1> (<http://www.dri.rs/php/document/download/848/1>) <http://www.dri.rs/php/document/download/725/1> (<http://www.dri.rs/php/document/download/725/1>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** c. (33)

**Sources:** <http://www.dri.rs/%D1%80%D0%B5%D0%B2%D0%B8%D0%B7%D0%B8%D1%98...> (<http://www.dri.rs/%D1%80%D0%B5%D0%B2%D0%B8%D0%B7%D0%B8%D1%98%D0%B5/%D0%BF%D0%BE%D1%81%D0%BB%D0%B5%D0%B4%D0%B8%D0%B7%D0%B2%D0%B5%D1%88%D1%82%D0%B0%D1%98.135.html>) Report on Audit of Final Account of Budget of Republic of Serbia for year 2015 (Извештај о ревизији Завршног рачуна буџета Републике Србије за 2015. годину) <http://www.dri.rs/php/document/download/878/1> (<http://www.dri.rs/php/document/download/878/1>)

**Comments:** Researcher: AR 2015 covered 12 budget beneficiaries in more detail and some general features related to the draft financial statement as a whole. Although not declared, the budget value of those 12 budget beneficiaries represents less than 2/3 of overall state budget.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** <http://www.dri.rs/%D1%80%D0%B5%D0%B2%D0%B8%D0%B7%D0%B8%D1%98...>

(<http://www.dri.rs/%D1%80%D0%B5%D0%B2%D0%B8%D0%B7%D0%B8%D1%98%D0%B5/%D0%BF%D0%BE%D1%81%D0%BB%D0%B5%D0%B4%D0%B8%D0%B7%D0%B2%D0%B5%D1%88%D1%82%D0%B0%D1%98.135.html>) See: Sector for audit of organisations for mandatory social insurance (Сектор за ревизију организација обавезног социјалног осигурања) e.g. <http://www.dri.rs/php/document/download/771/1> (<http://www.dri.rs/php/document/download/771/1>) (Audit of the annual accounts and correctness of operations of the pension and disability insurance fund)

**Comments:** Researcher: With it's audits in 2016, the SAI covered all 4 extra-budgetary funds (pension, health, employment service, army officers' insurance fund) as well as 11 indirect budget beneficiaries (e.g. hospitals, pharmacies).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** Report on Audit of Final Account of Budget of Republic of Serbia for year 2015 (Извештај о ревизији Завршног рачуна буџета Републике Србије за 2015. годину) <http://www.dri.rs/php/document/download/878/1> (<http://www.dri.rs/php/document/download/878/1>) General link to all SAI reports for the past year: <http://www.dri.rs/%D1%80%D0%B5%D0%B2%D0%B8%D0%B7%D0%B8%D1%98...>

(<http://www.dri.rs/%D1%80%D0%B5%D0%B2%D0%B8%D0%B7%D0%B8%D1%98%D0%B5/%D0%BF%D0%BE%D1%81%D0%BB%D0%B5%D0%B4%D0%B8%D0%B7%D0%B2%D0%B5%D1%88%D1%82%D0%B0%D1%98.135.html>)

**Comments:** Researcher: Executive summary of findings, recommendations and measures taken during the audit process РЕЗИМЕ НАЛАЗА, ПРЕПОРУКА И МЕРЕ ПРЕДУЗЕТЕ У ПОСТУПКУ РЕВИЗИЈЕ Pages 18-46

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** <http://www.osce.org/serbia/35101?download=true> (<http://www.osce.org/serbia/35101?download=true>), Article 40.

**Comments:** Researcher: According to legislation, there is a legal duty of audited subjects to submit to the SAI "response report". A "response report" is considered a "public document" (javna isprava), i.e. it has official character and may be requested. However, there is no clear duty neither for audited subjects nor for the SAI to publish these reports. There is no practice to publish such documents either, while there are some rare examples of that kind.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** <http://www.dri.rs/%D1%80%D0%B5%D0%B2%D0%B8%D0%B7%D0%B8%D1%98...>

(<http://www.dri.rs/%D1%80%D0%B5%D0%B2%D0%B8%D0%B7%D0%B8%D1%98%D0%B5/%D0%B8%D0%B7%D0%B2%D0%B5%D1%88%D1%82%D0%BE->

[http://www.dri.rs/%D1%80%D0%B5%D0%B2%D0%B8%D0%B7%D0%B8%D1%98%D0%B8/%D0%B0%D1%80%D1%85%D0%B8%D0%B2%D0%B0-2015.344.html?revision\\_type=9](http://www.dri.rs/%D1%80%D0%B5%D0%B2%D0%B8%D0%B7%D0%B8%D1%98%D0%B8/%D0%B0%D1%80%D1%85%D0%B8%D0%B2%D0%B0-2015.344.html?revision_type=9)) For example, this is an audit of response report of Stara Pazova municipality for year 2014, <http://www.dri.rs/php/document/download/705/1> (<http://www.dri.rs/php/document/download/705/1>)

**Comments:** Researcher: The SAI recently introduced the practice of response report auditing. In that way, the SAI audited 14 response reports of cities and municipalities in 2015. Related audit reports are produced in 2014. There was no such audit finalized in 2016. There was no "response report auditing" for central government institutions whatsoever. Parliament discusses about some audit reports, but there is no systematic effort to track recommendations.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** Budget System Law [http://www.paragraf.rs/propisi/zakon\\_o\\_budzetskom\\_sistemu.ht...](http://www.paragraf.rs/propisi/zakon_o_budzetskom_sistemu.ht...)

([http://www.paragraf.rs/propisi/zakon\\_o\\_budzetskom\\_sistemu.html](http://www.paragraf.rs/propisi/zakon_o_budzetskom_sistemu.html)) (article 1) Fiscal Council <http://www.fiskalnisavet.rs/english/o-fiskalnom-savetu.php> (<http://www.fiskalnisavet.rs/english/o-fiskalnom-savetu.php>) Rules of Procedure of the Fiscal Council

<http://www.fiskalnisavet.rs/doc/dokumenti/poslovnikoradufs.pdf>) IFI's name in Serbia is Fiscal Council. Fiscal Council is independent body, that is established by the law (budget system law), as a part of package of agreement with IMF, five years ago (2011). FC is accountable to the Parliament and independent from the Executive. The staffing and resources of FC seems to be adequate, having in mind prompt reactions of FC to all relevant proposals of the executive and quality of analyses. The overall budget of FC is more than 39 million RSD, that is app. 350.000 USD (almost same as in previous years). Information about number of staff on Fiscal Council's web page is not updated and some posts in the past were not populated. We didn't find any discussion or analyses claiming that lack of resources of FC influences adversary its work. According to the statement of one of 3 Fiscal Council members (January 2017), in interview for the purpose of this research, "FC generally didn't have technical or financial problems in its functioning and it was not problematic to obtain necessary budget resources either. Aside from 3 Council members, there are two "senior" economists and four "junior" economists, as well as three members of "support" staff (legal, administrative, accounting).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer****Opinion:** Agree**104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?**

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

**Answer:** b. (67)

**Sources:** Fiscal Strategies <http://www.fiskalnisavet.rs/english/dokumenti.php> (<http://www.fiskalnisavet.rs/english/dokumenti.php>) Analyses of Fiscal developments, structural reforms and expected budget execution till the end of fiscal year <http://www.fiskalnisavet.rs/doc/mesecni-izvestaji/Ocena%20fiskalnih%20kretanja%20i%20strukturnih%20reformi%20u%202016.%20godini.pdf>) While most of FC analyses are assessment of government's documents. However, there are some elements of short - term forecasts in FC's regular analyses of developments related to the budget execution.

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

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

**Answer:** c. (33)

**Sources:** Fiscal Council, Evaluation and Opinions, Fiscal Trends in 2016, Consolidation and Reforms 2016-2020, <http://www.fiskalnisavet.rs/doc/ocene-i-misljenja/2016/Fiska...> ([http://www.fiskalnisavet.rs/doc/ocene-i-misljenja/2016/Fiskalna\\_kretanja\\_2016\\_fiskalna\\_konsolidacija\\_2016-2020.pdf](http://www.fiskalnisavet.rs/doc/ocene-i-misljenja/2016/Fiskalna_kretanja_2016_fiskalna_konsolidacija_2016-2020.pdf)) <http://www.fiskalnisavet.rs/doc/ocene-i-misljenja/2016/Ocena...> (<http://www.fiskalnisavet.rs/doc/ocene-i-misljenja/2016/Ocena%20izmena%20zakona%20o%20lokalnoj%20samoupravi1.pdf>) <http://www.fiskalnisavet.rs/doc/ocene-i-misljenja/2016/Rezim...> ([http://www.fiskalnisavet.rs/doc/ocene-i-misljenja/2016/Rezime\\_Fiskalna\\_kretanja\\_2016\\_fiskalna\\_konsolidacija\\_2016-2020.pdf](http://www.fiskalnisavet.rs/doc/ocene-i-misljenja/2016/Rezime_Fiskalna_kretanja_2016_fiskalna_konsolidacija_2016-2020.pdf))

**Comments:** Researcher: Fiscal Council promptly reacts to the publishing of government's documents. For example, Government submitted EBP on December 2nd 2016 and FC issued its opinion already on December 9th. However, Parliament was even faster and adopted budget law on December 10th, so it is doubtful to which extent MPs considered FC's opinion. FC is producing analyses of other major policies and trends, see for example an overview of such topics in 2016 on page 10 of <http://www.fiskalnisavet.rs/doc/ocene-i-misljenja/2016/Rezim...> ([http://www.fiskalnisavet.rs/doc/ocene-i-misljenja/2016/Rezime\\_Fiskalna\\_kretanja\\_2016\\_fiskalna\\_konsolidacija\\_2016-2020.pdf](http://www.fiskalnisavet.rs/doc/ocene-i-misljenja/2016/Rezime_Fiskalna_kretanja_2016_fiskalna_konsolidacija_2016-2020.pdf)), covering issues such are reform of social care system, reform of tax administration etc. However, analyses of changes in individual laws are rather exception than the rule. E.g. in 2016 FC commented in details, in a separate report only one draft law (on local self-government).

**Peer Reviewer****Opinion:** Disagree**Suggested answer:** c.**Comments:** The Fiscal Council has produced just few such costings over the last 5 years.**Government Reviewer****Opinion:** Agree

**Researcher response:** Since the number of analyses and comments of effects of new legislative proposals is rather limited, the score may be corrected to "c" as suggested by the peer reviewer.

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

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

**Answer:** b. (67)

**Sources:** This sitting of the Committee for finances, republic budget and control of spending public assets of National Assembly (9. December 2015) was attended by the President of the Fiscal Council [http://www.parlament.gov.rs/76\\_%D1%81%D0%B5%D0%B4%D0%BD%D0%...](http://www.parlament.gov.rs/76_%D1%81%D0%B5%D0%B4%D0%BD%D0%...)  
[\(http://www.parlament.gov.rs/76\\_%D1%81%D0%B5%D0%B4%D0%BD%D0%B8%D1%86%D0%B0\\_%D0%9E%D0%B4%D0%B1%D0%BE%D1%80%D0%](http://www.parlament.gov.rs/76_%D1%81%D0%B5%D0%B4%D0%BD%D0%B8%D1%86%D0%B0_%D0%9E%D0%B4%D0%B1%D0%BE%D1%80%D0%)  
 This sitting of the Committee for finances, republic budget and control of spending public assets of National Assembly (1. February 2016) was attended by one member of the Fiscal Council [http://www.parlament.gov.rs/84\\_%D1%81%D0%B5%D0%B4%D0%BD%D0%...](http://www.parlament.gov.rs/84_%D1%81%D0%B5%D0%B4%D0%BD%D0%...)  
[\(http://www.parlament.gov.rs/84\\_%D1%81%D0%B5%D0%B4%D0%BD%D0%B8%D1%86%D0%B0\\_%D0%9E%D0%B4%D0%B1%D0%BE%D1%80%D0%](http://www.parlament.gov.rs/84_%D1%81%D0%B5%D0%B4%D0%BD%D0%B8%D1%86%D0%B0_%D0%9E%D0%B4%D0%B1%D0%BE%D1%80%D0%)  
 This sitting of the Committee for finances, republic budget and control of spending public assets of National Assembly (6. September 2016) was attended by two members of the Fiscal Council [http://www.parlament.gov.rs/%D0%9F%D0%B5%D1%82%D0%B0\\_%D1%81%...](http://www.parlament.gov.rs/%D0%9F%D0%B5%D1%82%D0%B0_%D1%81%...)  
[\(http://www.parlament.gov.rs/%D0%9F%D0%B5%D1%82%D0%B0\\_%D1%81%D0%B5%D0%B4%D0%BD%D0%B8%D1%86%D0%B0\\_%D0%9E%D0%B4%D0%B1%D0%BE%D1%80%D0%](http://www.parlament.gov.rs/%D0%9F%D0%B5%D1%82%D0%B0_%D1%81%D0%B5%D0%B4%D0%BD%D0%B8%D1%86%D0%B0_%D0%9E%D0%B4%D0%B1%D0%BE%D1%80%D0%)  
 This sitting of the Committee for finances, republic budget and control of spending public assets of National Assembly (4. December 2016) was attended by one member of the Fiscal Council [http://www.parlament.gov.rs/12\\_%D1%81%D0%B5%D0%B4%D0%BD%D0%...](http://www.parlament.gov.rs/12_%D1%81%D0%B5%D0%B4%D0%BD%D0%...)  
[\(http://www.parlament.gov.rs/12\\_%D1%81%D0%B5%D0%B4%D0%BD%D0%B8%D1%86%D0%B0\\_%D0%9E%D0%B4%D0%B1%D0%BE%D1%80%D0%](http://www.parlament.gov.rs/12_%D1%81%D0%B5%D0%B4%D0%BD%D0%B8%D1%86%D0%B0_%D0%9E%D0%B4%D0%B1%D0%BE%D1%80%D0%)  
 Video stream is available for all sessions on Parliamentary web page.

**Comments:** Researcher: 1) Dec'15 meeting mentions "Pavle Petrovic, President of the Fiscal Council presented the assessment of the Draft Law on Budget of the Republic of Serbia for 2016" 2) Feb'16 meeting mentions "Vladimir Vuckovic, a member of the Fiscal Council, explained the proposal of the financial plan of the Fiscal Council for the year 2016..." 3) Sept'16 meeting also mentions members of the Fiscal Council. Among other things, conclusion of MOA between FC and Parliamentary Committee was considered and Committee empowered its chair, Ms Aleksandra Tomic to sign such MoA. Furthermore, Committee adopted conclusion about the FC annual report for year 2015 and submitted it to the Parliament for approval. 4) Dec '16 meeting of the Committee was to discuss EBP. Ms. Pavle Petrovic from FC assessed that proposal. Among other things he positively assessed developments related to the public debt level and increase of income. He notified risks, in particular those coming from public enterprises' debts. He also pointed to risks from not finalized optimization of public administration, absence of listing for penalties and damages to be paid by the state (100 million EUR) and lack of analyses per budget users that would be useful for comparisons. FC praised increase of transparency, in particular when it comes to subsidies and for inclusion of infrastructure projects and other public investments as a method to obtain economy's growth.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** Such formal discussion could take place on the basis of legislation, but Government did not comply with its duty to submit Fiscal Strategy to the Parliament (deadline was 15. June)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** EBP was adopted on Government sitting on December 1st 2016 and received by the Parliament on December 2nd 2016, which is less than one month before the start of the budget year. Draft Law on budget of Republic of Serbia for year 2017, with proposals of decisions on approval of financial plans for year 2017 of 1) Republic fund for pension and invalid insurance, 2) Republic fund for health insurance; 3) National employment service; 4) Fund for social insurance of military personnel. [http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_...](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_...) ([http://www.srbija.gov.rs/extfile/sr/280390/predlog\\_zakona\\_o\\_budzetu\\_RS\\_za\\_2017\\_cyr.zip](http://www.srbija.gov.rs/extfile/sr/280390/predlog_zakona_o_budzetu_RS_za_2017_cyr.zip)) . Document was published on December 2nd 2016 on web page of the Parliament: <http://www.parlament.gov.rs/upload/archive/files/cir/pdf/pre...> ([http://www.parlament.gov.rs/upload/archive/files/cir/pdf/predlozi\\_zakona/2017%20Budzet%20RS.pdf](http://www.parlament.gov.rs/upload/archive/files/cir/pdf/predlozi_zakona/2017%20Budzet%20RS.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
- c. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** <http://www.parlament.gov.rs/upload/archive/files/cir/pdf/zak...>  
(<http://www.parlament.gov.rs/upload/archive/files/cir/pdf/zakoni/2016/3081-16.pdf>)  
**Comments:** Researcher: Parliament adopted budget for 2017 on December 10th 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** b. (67)

**Sources:** The Parliament has the authority to amend any Governmental draft. However, amendments made in the Parliament are limited in the way that each amendment proposing increase or decrease of a certain expenditure or revenue must also contain information on what other expenditures or revenues will be affected by such change in one way or another. The rationale of such a limitation is to keep the budget balanced if amendments are adopted. Law on Budgetary System, website: [http://paragraf.rs/propisi/zakon\\_o\\_budzetskom\\_sistemu.html](http://paragraf.rs/propisi/zakon_o_budzetskom_sistemu.html) ([http://paragraf.rs/propisi/zakon\\_o\\_budzetskom\\_sistemu.html](http://paragraf.rs/propisi/zakon_o_budzetskom_sistemu.html)), Article 44.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.

- d. (0) No, the legislature does not have any such authority.  
e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Report from Finance Committee December 7th 2016 session

[http://www.parlament.gov.rs/13.\\_%D1%81%D0%B5%D0%B4%D0%BD%D0%...](http://www.parlament.gov.rs/13._%D1%81%D0%B5%D0%B4%D0%BD%D0%...)

([http://www.parlament.gov.rs/13.\\_%D1%81%D0%B5%D0%B4%D0%BD%D0%B8%D1%86%D0%B0\\_%D0%9E%D0%B4%D0%B1%D0%BE%D1%80%D0%](http://www.parlament.gov.rs/13._%D1%81%D0%B5%D0%B4%D0%BD%D0%B8%D1%86%D0%B0_%D0%9E%D0%B4%D0%B1%D0%BE%D1%80%D0%)

Report from Finance Committee December 4th 2016 session [http://www.parlament.gov.rs/12.\\_%D1%81%D0%B5%D0%B4%D0%BD%D0%...](http://www.parlament.gov.rs/12._%D1%81%D0%B5%D0%B4%D0%BD%D0%...)

([http://www.parlament.gov.rs/12.\\_%D1%81%D0%B5%D0%B4%D0%BD%D0%B8%D1%86%D0%B0\\_%D0%9E%D0%B4%D0%B1%D0%BE%D1%80%D0%](http://www.parlament.gov.rs/12._%D1%81%D0%B5%D0%B4%D0%BD%D0%B8%D1%86%D0%B0_%D0%9E%D0%B4%D0%B1%D0%BE%D1%80%D0%)

Listing of submitted amendments to the Draft Budget Law for 2017. <http://www.otvoreniparlament.rs/wp-content/uploads/2016/12/A...>

(<http://www.otvoreniparlament.rs/wp-content/uploads/2016/12/Amandmani-sa-ispravkom-na-Zakon-o-bud%C5%BEtu-Republike-Srbije-za-2017.-godinu.pdf>)

(<http://www.otvoreniparlament.rs/wp-content/uploads/2016/12/Amandmani-na-Zakon-o-bud%C5%BEtu-Republike-Srbije-za-2017.-godinu.pdf>)

**Comments:** Researcher: While MPs (in particular those from opposition parties) use opportunity to submit amendments, they are rarely accepted by the majority. In some instances, in particular in order to correct mistakes in the budget or to adjust it, or for pure PR reasons, pro-government MPs or Finance Committee as a working body propose amendments that are later accepted. The report from December 7th Finance committee session confirms that practice. Committee considered total of 285 submitted amendments, and, by majority of votes, supported only one. On December 4th session, Committee members proposed its own amendment - to the Article 8 of the Budget Law, part dealing with the Parliamentary budget. Their proposal was to decrease amount of funds dedicated to the Parliament, and Government representative (minister of finance), present on session agreed. Such amendment is even more problematic having in mind that Committee participated in designing of the parliamentary budget.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** b. (67)

**Sources:** Committee for Finances, Republic Budget and Control of Spending Budget Assets (Finance Committee) Report from December 7th 2016

session [http://www.parlament.gov.rs/13.\\_%D1%81%D0%B5%D0%B4%D0%BD%D0%...](http://www.parlament.gov.rs/13._%D1%81%D0%B5%D0%B4%D0%BD%D0%...)

([http://www.parlament.gov.rs/13.\\_%D1%81%D0%B5%D0%B4%D0%BD%D0%B8%D1%86%D0%B0\\_%D0%9E%D0%B4%D0%B1%D0%BE%D1%80%D0%](http://www.parlament.gov.rs/13._%D1%81%D0%B5%D0%B4%D0%BD%D0%B8%D1%86%D0%B0_%D0%9E%D0%B4%D0%B1%D0%BE%D1%80%D0%)

Report from December 4th 2016 session [http://www.parlament.gov.rs/12.\\_%D1%81%D0%B5%D0%B4%D0%BD%D0%...](http://www.parlament.gov.rs/12._%D1%81%D0%B5%D0%B4%D0%BD%D0%...)

([http://www.parlament.gov.rs/12.\\_%D1%81%D0%B5%D0%B4%D0%BD%D0%B8%D1%86%D0%B0\\_%D0%9E%D0%B4%D0%B1%D0%BE%D1%80%D0%](http://www.parlament.gov.rs/12._%D1%81%D0%B5%D0%B4%D0%BD%D0%B8%D1%86%D0%B0_%D0%9E%D0%B4%D0%B1%D0%BE%D1%80%D0%)

**Comments:** Researcher: Committees' session minutes are published (app. one page long), session broadcasted and video material available on internet. Although the quality of session report and discussion is limited, the material is available for those interested. Moreover, the committee got only 10 days to discuss the draft proposal, since it was tabled in parliament on December 1st and approved on December 10th 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** <http://www.parlament.gov.rs/%D0%B0%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8/%D0%BD%D0%B0%D1%80%D1%81%D0%BA%D1%83%D0%BF%D1%88%D1%82%D0%B8%D0%BD%D0%B0/%D1%80%D0%B0%D0%B4%D0%BD%D0%B0-%D1%82%D0%B5%D0%BB%D0%B0/%D0%BE%D0%B4%D0%B1%D0%BE%D1%80%D0%B8,-%D0%BF%D0%BE%D0%B4%D0%BE%D0%B4%D0%B1%D0%BE%D1%80%D0%B8,-%D1%80%D0%B0%D0%B4%D0%BD%D0%B5-%D0%B3%D1%80%D1%83%D0%BF%D0%B5.82.html> During the parliamentary budget discussion, there was a lot of committee sessions, dedicated to discuss either EBP or laws from the same package (for example, one regulating pensions). On December 4th 2016, there were session of PC for Diaspora and Serbs in the region, PC for constitutional and legislative matters, Finance Committee and PC for Labour, Social Issues, Social Inclusion and Poverty Reduction 9.00 - седница Одбора за дијаспору и Србе у региону (Дом Народне скупштине, Трг Николе Пашића 13, сала 4) 10.00 - седница Одбора за уставна питања и законодавство (Дом Народне скупштине, Трг Николе Пашића 13, сала 3) 10.00 - седница Одбора за финансије, републички буџет и контролу трошења јавних средстава (Дом Народне скупштине, Трг Николе Пашића 13, сала 2) 10.30 - седница Одбора за рад, социјална питања, друштвену укљученост и смањење сиромаштва (Дом Народне скупштине, Трг Николе Пашића 13, сала 4) On December 7th, there was a session of Finance Committee. 17.00 - седница Одбора за финансије, републички буџет и контролу трошења јавних средстава (Дом Народне скупштине, Трг Николе Пашића 13, сала 2) On December 8th there were sessions of PC on Labour, Social Issues, Social Inclusion and Poverty Reduction and PC for Constitutional Matters and Legislature 9.00 - седница Одбора за рад, социјална питања, друштвену укљученост и смањење сиромаштва (Дом Народне скупштине, Трг Николе Пашића 13, сала 3) 9.00 - седница Одбора за уставна питања и законодавство (Дом Народне скупштине, Трг Николе Пашића 13, сала 2) <http://www.parlament.gov.rs/activities/national-assembly/wor...> (<http://www.parlament.gov.rs/activities/national-assembly/working-bodies/committees,-sub-committees,-working-groups.550.html?offset=2>) The most of discussion took place during one day only, on December 4th (Sunday!), while Parliament received EBP on Friday, less than 48 hours before. Additional discussions were either about amendments (December 7th, Finance Committee and Constitutional committee sessions) or about sectoral side-laws. Not surprisingly, it seriously affected quality of discussion about the budget. Both Government and parliamentary majority demonstrated clearly willingness to have budget adopted as soon as possible, which happened about one week after submission. In that context, the fact that committee session minutes (less than one page long) were made public before the adoption of the budget is of very small value. Similarly, there was no big benefit from the video clips and live stream of session on internet. However, discussion record was undoubtedly available and that is why score could be "b" and not "c". On the other hand, there are very strong arguments to assign lesser score. Namely many committees did not have budget discussion at all (e.g. judicial and public administration, health etc.). In deed, the only sectoral discussion about the budget was the one of PC for Diaspora and Serbs in the Region, and that was discussion about quite insignificant funds (app. 1,5 million EUR). Aside from that, discussion in PC for Labor was about more important issue, but not about Budget itself. Namely, "According to a Governmental decision and the funds planned by the 2017 Financial Plan the pensions and compensations will be adjusted by 1.5% according to the law regulating the budget system. In line with the Law on temporary regulation of pension payment, the proposed provision has a protective character for beneficiaries whose pension amounts to 25,000 RSD, namely, the proposed amendment to the Law on temporary regulation of pension payment will affect pensions amounting to 15,000, 25,000 and 40,000 raising them, starting from December 2016, by the adjustment percentage stipulated by the law regulating the budget system. The Committee members proceeded to adopt the Bill amending the Law on temporary regulation of pension payment, in principle." Having these arguments in mind, the score is "d".

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Not all sector committees examined the Executive's Budget Proposal, but two the most important ones examined it (the Committee on Constitutional and Legislative Issues and the Committee on Finance, State Budget and Control of Public Spending).

**Researcher response:** The budget proposal was not examined by sectoral committees (e.g. those in charge for health, education, etc.). The committees mentioned by government reviewer are not "sectoral". The response remains unchanged.

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

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

**Answer:** d.

**Sources:** There is no mention of examining of in-year implementation on Committee's sittings <http://www.parlament.gov.rs/%D0%B0%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8/%D0%BD%D0%B0%D1%80%D1%81%D0%BA%D1%83%D0%BF%D1%88%D1%82%D0%B8%D0%BD%D0%B0/%D0%B0%D1%80%D1%85%D0%B8%D0%B2%D0%B0-%D0%B0%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8/%D1%81%D0%B0%D0%B7%D0%B8%D0%B2-%D0%BE%D0%B4-16-%D0%B0%D0%BF%D1%80%D0%B8%D0%BB%D0%B0-2014.3501.html> <http://www.parlament.gov.rs/%D0%B0%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8/%D0%BD%D0%B0%D1%80%D1%81%D0%BA%D1%83%D0%BF%D1%88%D1%82%D0%B8%D0%BD%D0%B0/%D1%80%D0%B0%D0%B4%D0%BD%D0%B0-%D1%82%D0%B5%D0%BB%D0%B0/%D0%BE%D0%B4%D0%B1%D0%BE%D1%80%D0%B8,->

%D0%BF%D0%BE%D0%B4%D0%BE%D0%B4%D0%B1%D0%BE%D1%80%D0%B8,-%D1%80%D0%B0%D0%B4%D0%BD%D0%B5-%D0%B3%D1%80%D1%83%D0%BF%D0%B5.2335.html)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** Budget System Law [http://www.paragraf.rs/propisi/zakon\\_o\\_budzetskom\\_sistemu.ht...](http://www.paragraf.rs/propisi/zakon_o_budzetskom_sistemu.ht...) ([http://www.paragraf.rs/propisi/zakon\\_o\\_budzetskom\\_sistemu.html](http://www.paragraf.rs/propisi/zakon_o_budzetskom_sistemu.html)) Article 61 of the Law regulates changes in appropriations during the budget year. The regulation provides rules for cases where one budget user splits or stops with its operations. It also deals with changes of the purpose of originally allocated funds within the same budget user (up to 5%, minister's approval). The only possible way for the Executive to shift funds between various administrative units is to take funds from one into the "budget reserve" and to give funds from the "budget reserve" to another administrative unit, so there is no direct shifting in this operation. Furthermore, there are limits -shifting is possible only if "it is not possible to use funds anymore, due to changed circumstances". There is also another limit for shifting of funds into budget reserve - half of maximum level of "budget reserve."

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** The Budget System Law [http://www.paragraf.rs/propisi/zakon\\_o\\_budzetskom\\_sistemu.ht...](http://www.paragraf.rs/propisi/zakon_o_budzetskom_sistemu.ht...) ([http://www.paragraf.rs/propisi/zakon\\_o\\_budzetskom\\_sistemu.html](http://www.paragraf.rs/propisi/zakon_o_budzetskom_sistemu.html)) allows executive to collect budget revenues above the adopted level (Article 49) but spending is not allowed before prior approval of legislature. in practice, it only occurred once in past 11 years and mostly due to changes in budget accounting. In

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**117:** Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during

the budget execution period, and is it legally required to do so?

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

**Answer:** a. (100)

**Sources:** According to the Budget System Law (articles 62 and 63) [http://www.paragraf.rs/propisi/zakon\\_o\\_budzetskom\\_sistemu.ht...](http://www.paragraf.rs/propisi/zakon_o_budzetskom_sistemu.ht...) ([http://www.paragraf.rs/propisi/zakon\\_o\\_budzetskom\\_sistemu.html](http://www.paragraf.rs/propisi/zakon_o_budzetskom_sistemu.html)) executive has the authority to temporarily suspend budget execution no longer than 45 days due to revenue shortfalls (article 62), but then it has to propose budget re-balance that legislature adopts (article 63)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The Committee examined the Audit Report on the annual budget within three months of its availability, but did not publish report with findings and recommendations [http://www.parlament.gov.rs/83\\_%D1%81%D0%B5%D0%B4%D0%BD%D0%...](http://www.parlament.gov.rs/83_%D1%81%D0%B5%D0%B4%D0%BD%D0%...) ([http://www.parlament.gov.rs/83\\_%D1%81%D0%B5%D0%B4%D0%BD%D0%B8%D1%86%D0%B0\\_%D0%9E%D0%B4%D0%B1%D0%BE%D1%80%D0%](http://www.parlament.gov.rs/83_%D1%81%D0%B5%D0%B4%D0%BD%D0%B8%D1%86%D0%B0_%D0%9E%D0%B4%D0%B1%D0%BE%D1%80%D0%)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** Yes, the head of SAI is appointed by the legislature in compliance with the Law on State Audit Institution (article 19) [http://www.paragraf.rs/propisi/zakon\\_o\\_drzavnoj\\_revizorskoj\\_...](http://www.paragraf.rs/propisi/zakon_o_drzavnoj_revizorskoj_...) ([http://www.paragraf.rs/propisi/zakon\\_o\\_drzavnoj\\_revizorskoj\\_instituciji.html](http://www.paragraf.rs/propisi/zakon_o_drzavnoj_revizorskoj_instituciji.html)) Latest parliamentary decision on election of SAI Council members is from September 25th 2012 (7 years' term): <http://www.parlament.gov.rs/upload/archive/files/cir/pdf/ost...> ([http://www.parlament.gov.rs/upload/archive/files/cir/pdf/ostala\\_akta/2012/RS19-12.pdf](http://www.parlament.gov.rs/upload/archive/files/cir/pdf/ostala_akta/2012/RS19-12.pdf))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**120:** Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

- a. (100) Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.
- b. (0) No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The head of SAI may be removed only by the decision of the Parliament Article 19, para 1: "The chairman, the vice-chairman and members of the Council are elected and dismissed by the Assembly, by a majority vote of members of parliament, at the motion of the competent body of the Assembly. The competent working body shall consider the candidatures, establish whether requirements set by this Law have been met and draw up a list of candidates to be presented to the Assembly. The nominations shall be reasoned, with attached written statement of the candidate that s/he accepts the nomination." <http://www.osce.org/serbia/35101?download=true> (<http://www.osce.org/serbia/35101?download=true>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- b. (67) The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- c. (33) The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- d. (0) The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** According to the Budget System Law [http://www.paragraf.rs/propisi/zakon\\_o\\_budzetskom\\_sistemu.html](http://www.paragraf.rs/propisi/zakon_o_budzetskom_sistemu.html) ([http://www.paragraf.rs/propisi/zakon\\_o\\_budzetskom\\_sistemu.html](http://www.paragraf.rs/propisi/zakon_o_budzetskom_sistemu.html)) (article 37 and 39), budget of SAI, along with all other institutions is drafted by the Ministry of Finances on the basis of needs expressed by each budget beneficiary in "draft financial plan". The Parliament approves that budget latter on. The funds for SAI are generally sufficient but there is a problem of lack of staff and insufficient premises.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** Article 35 of the Law on Supreme Audit Institution [http://www.paragraf.rs/propisi/zakon\\_o\\_drzavnoj\\_revizorskoj\\_instituciji.html](http://www.paragraf.rs/propisi/zakon_o_drzavnoj_revizorskoj_instituciji.html) ([http://www.paragraf.rs/propisi/zakon\\_o\\_drzavnoj\\_revizorskoj\\_instituciji.html](http://www.paragraf.rs/propisi/zakon_o_drzavnoj_revizorskoj_instituciji.html)) stipulates that SAI is free to make its own annual audit plan, although there are 5 mandatory audit subjects.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** c. (33)

**Sources:** Within the SAI there is the Department for Audit Methodology and Quality Control <http://www.dri.rs/%D0%BE-%D0%BD%D0%B0%D0%BC%D0%B0/%D0%BE%D1%80%D0%B3%D0%B0%D0%BD%D0%B8%D0%B7%D0%B0%D1%86%D0%B8%D1%98%D0%B0-%D0%B4%D1%80%D0%B8.52.html>) that, among other duties, conducts control of auditing in planning, investigation, drafting, implementation of findings and recommendations phase. EU Commission country report for Serbia 2016, published in November 2016 recognizes some progress in this area: "The SAI has an internal audit unit with one internal auditor. To improve the quality of audit work, the SAI has trained all auditors in the use of financial and performance audit manuals adopted in 2015. Performance audit work is gradually expanding. The sector for audit methodology and quality control has been strengthened." , [https://ec.europa.eu/neighbourhood-enlargement/sites/near/files/pdf/key\\_documents/2016/20161109\\_report\\_serbia.pdf](https://ec.europa.eu/neighbourhood-enlargement/sites/near/files/pdf/key_documents/2016/20161109_report_serbia.pdf)) page 83 Current head of this sector is appointed on March 28th 2016. <http://www.dri.rs/upload/documents/Informator/informator3006...> (<http://www.dri.rs/upload/documents/Informator/informator30062016.pdf>) page 13

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** b. (67)

**Sources:** President of SAI took part in hearings of a Committee three times in the past 12 months (28. December 2015, 1. February 2016, 6. September 2016) It was always for specific purpose, i.e. to present audit report of the budget for 2014, to present financial plan of SAI for 2016 and to present SAI's own annual work report for year 2015. MPs mostly praised work of SAI, but did not much to use SAI's findings in further oversight. [http://www.parlament.gov.rs/Fifth\\_Sitting\\_of\\_the\\_Committee\\_o...](http://www.parlament.gov.rs/Fifth_Sitting_of_the_Committee_o...) ([http://www.parlament.gov.rs/Fifth\\_Sitting\\_of\\_the\\_Committee\\_on\\_Finance\\_State\\_Budget\\_and\\_Control\\_of\\_Public\\_Spending.29627.537.html](http://www.parlament.gov.rs/Fifth_Sitting_of_the_Committee_on_Finance_State_Budget_and_Control_of_Public_Spending.29627.537.html)) [http://www.parlament.gov.rs/83\\_%D1%81%D0%B5%D0%B4%D0%BD%D0%B8%D1%86%D0%B0\\_%D0%9E%D0%B4%D0%B1%D0%BE%D1%80%D0%](http://www.parlament.gov.rs/83_%D1%81%D0%B5%D0%B4%D0%BD%D0%B8%D1%86%D0%B0_%D0%9E%D0%B4%D0%B1%D0%BE%D1%80%D0%) ([http://www.parlament.gov.rs/84\\_%D1%81%D0%B5%D0%B4%D0%BD%D0%B8%D1%86%D0%B0\\_%D0%9E%D0%B4%D0%B1%D0%BE%D1%80%D0%](http://www.parlament.gov.rs/84_%D1%81%D0%B5%D0%B4%D0%BD%D0%B8%D1%86%D0%B0_%D0%9E%D0%B4%D0%B1%D0%BE%D1%80%D0%))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** Government Rules of Procedure mandate that each new law has to be subjected to public debate. It does not mention the Budget Law explicitly, but it could be interpreted that there is an obligation. In practice, it has never been implemented for the budget though.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** Government Rules of Procedure mandate that each new law has to be subjected to public debate. It does not mention Budget Law explicitly, but it could be interpreted that there is an obligation. In practice, it has never been implemented for the budget though.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**127:**

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

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

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

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

**Answer:** d.

**Sources:** Government Rules of Procedure mandate that each new law has to be subjected to public debate. It does not mention Budget Law explicitly, but it could be interpreted that there is an obligation. In practice, it has never been implemented for the budget though.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** The executive does not use participation mechanisms

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** b.

**Sources:** No, the executive does not take 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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**130:**

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

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

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

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

**Answer:** d.

**Sources:** No, the executive does not take concrete steps to receive input from citizens

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**131:**

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

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

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

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

**Answer:** d.

**Sources:** No, the executive does not provide comprehensive prior information

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** No, the executive does not provide the public with feedback (even if someone submits unsolicited proposal). Even bigger problem is the fact that there are no public engagement mechanisms, as described in previous questions.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.

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

**Answer:** d.

**Sources:** No, the executive has no mechanisms identified

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** b.

**Sources:** No, the executive does not incorporate participation into its timetable

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** No ministry uses participation mechanisms

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).

- d. (0) The requirements for a “c” response or above are not met.  
e. Not applicable (please comment).

**Answer:** c. (33)

**Sources:** Neither public hearings nor 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) are organized. <http://www.parlament.gov.rs/national-assembly/composition/wo...> (<http://www.parlament.gov.rs/national-assembly/composition/working-bodies/committees.65.492.html>) <http://www.parlament.gov.rs/activities/national-assembly/wor...> (<http://www.parlament.gov.rs/activities/national-assembly/working-bodies/public-hearings.3016.html>) The Finance Committee discusses the Draft Budget including its macroeconomic and fiscal framework. Executive's representatives may be (and regularly are) invited to the sessions.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP revised the score to "c" based on further consultations with researcher and cross-country consistency. Below is a listing of all public hearings held by the National Assembly of the Republic of Serbia: <http://www.parlament.gov.rs/activities/national-assembly/wor...> (<http://www.parlament.gov.rs/activities/national-assembly/working-bodies/public-hearings.3017.html>)

**137:**

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

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

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

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

**Answer:** d.

**Sources:** No, public hearings are not held. Public hearings are sometimes practiced by committees before adoption of new legislation. Such initiatives are usually connected with donor support and sharing of experiences from other countries. There are regular parliamentary committee sessions, where members of the public are not invited. PC sessions are broadcasted on parliament's internet channel.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** No, legislature does not provide regularly feedback (even if there was some input). However, much greater problem is the fact that submission of inputs is not encouraged anyhow.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** No, the legislature does not hold public hearings nor use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report. There are regular parliamentary committee sessions, where SAI presents audit report and MPs are making comments. Member of public are not invited to join that session, so it couldn't be considered "public hearing".

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** b.

**Sources:** No, the SAI does not have formal mechanisms through which the public can suggest issues to be included in the audit program. Members of the public are free to submit their proposals for the audit and other information to SAI, by using published address of the Institution. However, there is no formal duty of SAI to include these suggestions in its audit plan nor to justify why information was used or not in designing of SAI's audit plan.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** No, the SAI does not have formal mechanisms through which the public can suggest issues. Members of the public are free to submit their proposals for the audit and other information to SAI, by using published address of the Institution. However, there is no formal duty of SAI to include these suggestions in its audit plan nor to justify why information was used or not in designing of SAI's audit plan.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** b.

**Sources:** No, SAI does not maintain formal mechanisms through which the public can contribute to audit investigations. Members of the public are free to submit their proposals for the audit and other information to SAI, by using published address of the Institution. However, there is no formal duty of SAI to include these suggestions in its audit plan nor to justify why information was used or not in designing of SAI's audit plan.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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