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**PUBLIC GOVERNANCE AND TERRITORIAL DEVELOPMENT DIRECTORATE
PUBLIC MANAGEMENT COMMITTEE**

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Working Party of Senior Budget Officials

OECD/ WB BUDGET PRACTICES AND PROCEDURES SURVEY

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English - Or. English

OECD/ WB BUDGET PRACTICES AND PROCEDURES SURVEY

Background information

1. The following survey has been developed by the Public Governance and Territorial Development Directorate (GOV) of the OECD. It has been reviewed internationally by experts in the fields of budgeting and public management, and has been tested by several countries.
2. Your government has officially confirmed to the OECD its participation in the survey. A coordinator has been nominated in each government. The coordinator is in charge of compiling the answers to all the questions of the survey for your country.

Acknowledgements

3. The Public Governance and Territorial Development Directorate of the OECD (GOV) gratefully acknowledges the collaboration of the World Bank, the Inter-American Development Bank, and the International Monetary Fund for their financial and logistical support to the project.

Overview and purpose of the Project

4. The goal of this survey is to create a database of Budget Practices and Procedures from 60 countries or more -- 30 OECD Member countries and 30 non-OECD countries. The database will provide a unique and comprehensive resource for government practitioners, parliaments, academics, and non-government organisations, providing these groups with well-informed analysis and quantitative measures, and enabling them to compare and contrast national practices.

Outcome of the project

5. The database of Budget Practices and Procedures will be published on the OECD and WB Internet web sites by mid 2003. It will be available to all without restriction and without fee. Eventually, the data collected will allow the OECD as well as other interested parties to make substantial analyses and to write reports on recent trends in budgeting.
6. The OECD intends to maintain the data over time; since this is the first such effort we expect a major revision to the survey for the next update. We anticipate that the schedule for updates will be every two years. After this initial revision, the questions will remain the same over time to ensure comparability. As we expect a revision, we very much welcome your comments about the survey on how it could be revised and improved.

Publicity of information

7. Please note that all results of the survey **will be made publicly available**.

Process and deadline

- To speed completion and help with international comparison, this survey offers, with few exceptions, a “tick-the-box” format: for each question, please check the box(es) which correspond to your answer(s).
- To the extent possible, please choose from the possible answers. Use the “other” category or the explanatory box only when your country’s practice is *substantially* different from the responses provided.
- The instructions in *ITALIC* indicate when you can tick several answers for a question (*CHECK ALL THAT APPLY*). When no instruction is specified, you are requested to select only one answer for the question.
- If you find a question, not relevant or too difficult to answer, you may pass directly to the following question.
- At the end of each section, respondents are encouraged to supplement their responses with additional information when appropriate.
- A glossary of terms and concepts used in this survey is at the disposal of respondents
- The OECD intends to maintain and update the data over time, so unless otherwise noted the responses refer to current practice or the year 2002. Please do not choose a response for a change that is planned, proposed or otherwise not yet implemented.

Timeline

8. Respondents of the survey are kindly requested to complete the survey by **April 11, 2003**.

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Responses

The survey can be completed on the Internet web site of the OECD or on paper, but as much as possible we would appreciate if you could fill in the survey directly on the Internet. **Access to the budget survey on the OECD web site is restricted to co-ordinators only**, who have been provided with a confidential password which allows them to access and complete the survey for their country.

If you prefer to complete the survey on paper, please send it back to the following address:

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Please feel free to attach any useful documents to the survey questionnaire.

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PART 1 GENERAL INFORMATION

1.1 General questions related to the Government budget organization

1.1.a What types of appropriation are used in the budget?

CHECK ALL THAT APPLY

- Obligation (or Commitment)-based - right to make commitments in the budget year and make cash payments without a predetermined time limit.
- Cash-based only - authority to make cash payments over a limited period of time (annually).
- Accrual-based only - cover the full cost of the operations of a ministry or agency and increases in liabilities or decreases in assets.
- Both Cash and Accruals

1.b What is the government's fiscal year?

- Calendar Year (January through December)
- July through June
- October through September
- Other, please specify _____

IF NECESSARY, PLEASE PROVIDE ADDITIONAL INFORMATION ON THIS SECTION 1.1 "GENERAL QUESTIONS RELATED TO THE GOVERNMENT BUDGET ORGANIZATION"

1.2 Set up of the Central Budget Authority

1.2.a Is the central budget authority part of a larger entity?

- Stand Alone Department
- Ministry of Finance (and/or Treasury)
- Office of the Executive (Prime Minister's Cabinet, President's Office)
- Independent Agency
- The central budget function is split between two or more entities (please explain)

1.2.b The Head of the central budget authority is:

- A political appointee
- A senior civil servant

1.2.c How many professionals are employed by the central budget authority/office?

- Less than 25
- 25 to 50
- 51 to 100
- 101 to 250
- Over 251

1.2.d How many political appointees are employed by the central budget authority?

- 1
- 2
- 3
- 4
- 5 or more

**IF NECESSARY, PLEASE PROVIDE ADDITIONAL INFORMATION ON THIS SECTION 1.2
"SET UP OF THE CENTRAL BUDGET AUTHORITY"**

1.3 Legal and Institutional Framework

The following table of questions is meant to establish whether aspects of the budget process are defined or found in a formal or legal setting, and where in the countries legal framework those rules appear.

For example in the first line, “Public funds can only be spent in programmes authorised by legislation” may be a constitutional provision in one country and an organic law provision in another. Sometimes a country may have rules defining an aspect of budgeting in different places for example in both organic budget law and regulation. Please check all provisions that apply. If a provision is not checked, the assumed response will be that there is no provision.

	CONSTITUTION	BUDGET LAW	REGULATION (INTERNAL PUBLIC SECTOR RULES)	NO FORMAL BASIS
Public funds can only be spent in programmes as authorised by legislation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The budget and financial reporting covers all central government transactions (including extrabudgetary transactions)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
All budget transactions to be shown in gross terms	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The minister in charge of government finances has effective power over budget management	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Individual government organisations are held accountable for the funds they collect and/or use	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Individual Ministers are held accountable for the funds they collect and/or use	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Requirements for independently audited financial accounting reports	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Requirements for independently audited non-financial reports	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Conditions for use of contingency or reserve provisions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Definition of public money	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rules for the creation of extra-budgetary funds to special cases, authorized by separate statute	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Authorize the government accounts into which all public money must be paid and from which expenditures are made only by appropriation of the parliament	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Roles for the parliament and the executive in the budget process and the relationship between the two branches with respect to budget responsibilities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The form and structure of the annual budget law (or finance bill) to be voted by parliament	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The definition of main headings and accounts in the annual budget law	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The definition of the budget deficit and surplus	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Legal basis for formulation and execution of the budget, including the role and authorities of the Ministry of Finance/Treasury and/or the Central Budget Authority	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Administrative/judicial sanctions for infractions of budget legislation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The basis for management (internal) control and internal audit	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Authorities and responsibilities for issuing and reporting on government guarantees	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**IF NECESSARY, PLEASE PROVIDE ADDITIONAL INFORMATION ON THIS SECTION 1.3
"LEGAL AND INSTITUTIONAL FRAMEWORK"**

PART 2. FORMULATION

2.1 Setting fiscal targets and levels of expenditure

2.1.a Fiscal Rules

2.1.a.1 In developing the budget, are there fiscal rules placing limits on Executive fiscal policy discretion?(*If the box is not checked the assumed response will be that the rule or limit is not specified)

- No
- Yes

2.1.a.2 If yes, please complete the table below:

	CONSTITUTION	BUDGET LAW	REGULATION	INTERNALLY SPECIFIED PUBLIC SECTOR RULES
Broad Qualitative rules (e.g. the golden rule that the budget must be balanced over the economic cycle)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Limit on total debt	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Limit on debt held by the public	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Limit on nominal expenditures	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Limit on expenditures as a percentage of GDP	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Limit on annual deficit as percentage of GDP	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Limit on multi-annual deficit (i.e. balance across an economic cycle)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Political agreement on spending limits	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

2.1.a.3 If there are fiscal limits, can your executive branch propose waiving or amending the limits?

- Yes
- Yes, within limits
- No

2.1.a.4 Is your country subject to any fiscal rules by a supra-national organisation? (e.g Maastricht treaty)

- Yes, please specify _____
 No

2.1.a.5 When defining your deficit, what deficit is measured?

- The difference between all government revenue and government expenditure
 The difference between all government revenue and government expenditure, except:
 State owned enterprises
 Net interest payments (the primary deficit)
 Certain self funded expenditures (civil service pensions)
 Certain or all fees collected by Ministries/programmes/agencies
 Other items, please specify _____
 Other, please specify _____

2.1.a.6 When defining your deficit, how is the deficit measured?

- Using IFAC PSC Standards
 Using GFS based measures
 Using independently set standards within jurisdiction
 Using standards set internally

2.1.b Macroeconomic and Fiscal Forecasts

2.1.b.1 Who is responsible for the economic assumptions used in the budget?

- Central Budget Authority or Budget Division of Finance Ministry (Treasury)
 A different part of Finance Ministry (Treasury)
 Economics Ministry
 Independent Body
 Legislature or other legislative body
 Other, please specify _____

2.1.b.2 How have the key economic and revenue forecasts applied in the budget compared to the actual performance during the last two years?

	Significantly overestimated	Slightly overestimated	About the same	Slightly underestimated	Significantly underestimated
GDP Growth	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Unemployment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Inflation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Revenues	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

2.1.b.3 Is there any independent review by a government body of the economic assumptions used in the budget?

- Yes, independent panel or similar, it is a legal requirement
- Yes, independent panel or similar, it is not a legal requirement
- Yes, audit office, it is a legal requirement
- Yes, audit office, it is not a legal requirement
- No

2.1.b.4 Are private sector economic forecasts discussed in the budget documentation and the government's economic assumptions compared to them?

- Yes, it is a legal requirement
- Yes, but it is not a legal requirement
- No

2.1.b.5 Does the budget documentation contain a discussion of what impact variations in the key economic assumptions (sensitivity analysis) would have on the budget outturn?

- Yes, it is a legal requirement
- Yes, but it is not a legal requirement
- No

2.1.b.6 Are economic assumptions available for scrutiny?

- Yes, they are explicitly available to the Public and the Legislature as part of the budget documentation
- Yes, they are explicitly available to the Public and the Legislature but is presented at different time than the budget documentation
- Yes, they are available only to the Legislature
- No

2.1.b.7 Is the economic model upon which the assumptions are created available for scrutiny?

- Yes, is it explicitly available to the Public and the Legislature as part of the budget documentation
- Yes, it is explicitly available to the Public and the Legislature but is presented at different time than the budget documentation
- Yes, it is available only to the Legislature
- No
- No, there is no economic model used

2.1.b.8 How often are economic assumptions publicly/officially revised?

- Economic assumptions are publicly/officially revised:**
 - Weekly
 - Monthly
 - Quarterly
 - Biannually
 - Annually
 - Other periodic basis during the year
- Revisions are required, but not according to schedule
- Revisions are not formally required

2.1.b.9 How often are fiscal estimates (spending and revenues) revised?

- Fiscal assumptions are publicly/officially revised:
 - Weekly
 - Monthly
 - Quarterly
 - Biannually
 - Annually
 - Other periodic basis during the year
- Required, but not according to schedule
- Not formally required

2.1.b.10 What is the effect of a mid-budget cycle change in economic or fiscal forecasts?

• *With Worse economic or fiscal conditions*

- No changes legally required
- A supplementary budget is required to achieve the targets stated in initial budget
- A supplementary budget is required to partially achieve the targets
- Automatic expenditure reductions
- Automatic tax/fee increases
- There are informal standards that require actions to be taken to achieve targets

• *With Better economic or fiscal conditions*

- No changes legally required
- A supplementary budget is required to achieve the targets stated in initial budget
- A supplementary budget is required to partially achieve the targets
- Automatic expenditure increases
- Automatic tax/fee decreases
- There are informal standards that require actions to be taken to achieve targets

2.1.b.11 Is there an explicit “prudence” factor built into the economic assumptions which reduces the final economic estimates by a set amount?

- Yes, it is legally required
- Yes, it is informally done
- No

**IF NECESSARY, PLEASE PROVIDE ADDITIONAL INFORMATION ON THIS SECTION 2.1
"SETTING FISCAL TARGETS AND LEVELS OF EXPENDITURE"**

2.2 Preparing a medium-term macroeconomic and fiscal framework for the central level government

2.2.a Multi-annual framework

2.2.a.1 Does the annual central government budget documentation submitted to the legislature/parliament contain multi-year expenditure estimates?

- Yes
- No

2.2.a.2 Do these expenditure estimates require authorization by the legislature/parliament?

- Yes, they are part of the appropriation bills
- Yes, but apart from the appropriations bills for the budget year
- No, they are for informative purposes only

2.2.a.3 What is the extrapolation basis of multi-year expenditure estimates?

- Current expenditures (multi-year estimates are identical to the latest available estimates for the current budget year)
- Current services (multi-year estimates are extrapolated from the latest available estimates for the current budget year, taking into account existing trends in the use of services and demographic changes, given existing eligibility rules)
- Current policy (multi-year estimates are extrapolated from the latest available estimates for the current budget year, taking into account the policy changes, including those involving eligibility rules, that have definitely been approved by the incumbent cabinet, president or legislature)

2.2.a.4 Do the macro-economic forecasts underpinning the budget, also contain multi-annual forecasts and if so, are they used in the derivation of the multi-year estimates?

- Yes, the macro-economic forecast underpinning the budget also contains multi-year forecasts that are used in the derivation of the multi-year estimates.
- Yes, the macro-economic forecasts underpinning the budget also contain multi-year forecasts, but these are not used in the derivation of the multi-year estimates.
- No, the macro-economic forecasts underpinning the budget do not contain multi-year forecast

2.2.b Preparing a medium term fiscal framework

2.2.b.1 Is there a consistent medium-term fiscal framework stating targets or ceilings for expenditures, deficits and revenues for the medium term and if so does it state targets or ceilings for each subsequent budget year within that term?

- Yes
- Yes, but it states only targets/ceilings for the medium term, not for each subsequent budget year within that term
- No, there is no such framework
- Other, please specify _____

2.2.b.2 Is the establishment of a medium-term fiscal framework a legal requirement?

- No
- Yes

2.2.b.3 How many budget years does the medium-term fiscal framework cover?

- 2 years
- 3 years
- 4 years
- 5 years
- Other, please specify _____

2.2.b.4 What is the character of the numbers in the medium-term fiscal framework?

In this question ceilings are caps that will be maintained even in case of adverse macro-economic or other circumstances; targets are desirable outcomes that can be missed in case of adverse circumstances.

- Ceilings for expenditures, targets for revenues and the deficit
- A ceiling for the deficit, targets for expenditures and revenues
- Other, please specify _____

2.2.b.5 How are the targets/ceilings for expenditures and the deficit/surplus stated?

	As a percent of GDP	In nominal terms	In real terms (nominal to be adjusted for inflation in each subsequent year)
Expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Deficit/surplus	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

2.2.b.6 How often is the medium term fiscal framework revised?

- Every two years
- Half-way of the medium term planning period
- At the end of the medium term planning period
- Other, please specify _____

2.2.b.7 Does the macro-economic growth assumption underpinning the medium term fiscal framework contain a margin of “prudence” vis-à-vis the forecast at the moment the framework is established?

- Yes, the growth assumption is less than a half percent lower than the forecast
- Yes, the growth assumption is more than a half percent lower than the forecast
- No, the growth assumption is identical to the forecast.

2.2.b.8 If the medium term fiscal framework contain expenditure ceilings, how is the annual budget then reconciled with the framework in the case that the multi-year total expenditure estimate of the upcoming budget year exceeds the expenditure ceiling of the medium term fiscal framework?

- There is no medium term fiscal framework or it does not contain expenditure ceilings
- The ministers are obliged to lower the budget estimates for which they are responsible to accommodate them within the ceiling.
- The responsibility to propose cuts rests with the minister of finance
- Other, please specify _____

2.2.b.9 If the medium term fiscal framework uses a deficit ceiling, how is the annual budget then reconciled with the framework, in the case that the multi-year total expenditure estimate of the upcoming budget year is incompatible with the deficit ceiling under existing tax law?

- There is no medium term fiscal framework or it does not contain a deficit ceiling
- The minister of finance has the responsibility to propose cuts
- The minister of finance has the responsibility to either propose cuts or changes in the tax laws
- Other, please specify _____

2.2.b.10 Does the government make available to the public its medium-term (3-5 years) fiscal policy objectives?

- Yes, this is a legal requirement.
- Yes
- No

2.2.b.11 Which of the following indicators are provided in central government budget or related fiscal policy statements, and are there *ex post* reports on these indicators?

	EX ANTE	EX POST
Overall balance	<input type="checkbox"/>	<input type="checkbox"/>
Overall balance excluding asset sales	<input type="checkbox"/>	<input type="checkbox"/>
Current balance	<input type="checkbox"/>	<input type="checkbox"/>
Primary balance	<input type="checkbox"/>	<input type="checkbox"/>
Operational balance	<input type="checkbox"/>	<input type="checkbox"/>
Central government debt	<input type="checkbox"/>	<input type="checkbox"/>
Contingent liabilities	<input type="checkbox"/>	<input type="checkbox"/>
Tax expenditure	<input type="checkbox"/>	<input type="checkbox"/>
Quasi-fiscal activities	<input type="checkbox"/>	<input type="checkbox"/>
Statement of financial assets and liabilities	<input type="checkbox"/>	<input type="checkbox"/>
Unfunded pension liabilities	<input type="checkbox"/>	<input type="checkbox"/>
Net worth (or another balance sheet indicator)	<input type="checkbox"/>	<input type="checkbox"/>
Other (specify)	<input type="checkbox"/>	<input type="checkbox"/>
Other (specify)	<input type="checkbox"/>	<input type="checkbox"/>
Other (specify)	<input type="checkbox"/>	<input type="checkbox"/>
Other (specify)	<input type="checkbox"/>	<input type="checkbox"/>

2.2.b.12 Is a formal comparison made between the medium-term fiscal policy objectives and the government's annual budget with explanations given for any deviations?

- Yes, specialized reports are released ahead of the budget
- Yes, the budget includes such a discussion
- Yes, other, please specify _____
- No

IF NECESSARY, PLEASE PROVIDE ADDITIONAL INFORMATION ON THIS SECTION 2.2 "PREPARING A MEDIUM-TERM MACROECONOMIC AND FISCAL FRAMEWORK FOR THE CENTRAL LEVEL GOVERNMENT"

2.3 Coordination mechanisms for policy decision-making

2.3.a In the budget documents / presentation, are existing commitments under current policies distinguished from new policies?

- No
- Yes, informally but not systematically
- Yes, there are two documents: an ongoing commitments budget and a new policy budget
- Yes
- Other, please specify _____

2.3.b Can you change expenditures outside the budget process?

- Yes, there are no restrictions
- Yes, but any spending must be offset with spending reductions or a finance mechanism
- Yes, but there are other restrictions
- No
- Other, please specify _____

2.3.c Do you produce multi-year cost estimates for all new spending?

- No
- Yes, but for only mandatory spending items
- Yes, but for only mandatory spending items in certain category of spending
- Yes, but for only mandatory items affecting a certain threshold of spending
- Yes, for all new spending items

2.3.d If yes, how many years in the future are the costs estimated?

- One year beyond the current budget year
- For the length of the Medium Term Expenditure Framework
- For up to five years
- For five to ten years
- For more than ten years

2.3.e Are they cost estimates integrated into the budget process?

- Yes, Fully
- Yes, but only for certain items
- No

**IF NECESSARY, PLEASE PROVIDE ADDITIONAL INFORMATION ON THIS SECTION 2.3
"COORDINATION MECHANISMS FOR POLICY DECISION-MAKING"**

2.4 Preparing the budget

2.4.a Is there an annual budget regulation/memoranda issued by the central budget authority?

- Yes, a set of rules for the budget process and the main forms to be used in the estimates submission
- Yes, The macroeconomic assumptions to be used in the process
- Yes, Information on government priorities
- Yes, Spending ceilings or targets
- No
- Other, please specify _____

2.4.b Are there fixed spending limits set for initial Ministry spending plans?

- Yes, they are based on the MTEF or forward budget
- Yes, they are set by the Ministry of Finance/central budget authority
- Yes, other (Please specify _____)
- No there are only suggested spending targets
- No, there are no restrictions on initial spending plans from Ministries

2.4.c If there are fixed spending limits, are they set at the appropriations level?

- Yes
- No

2.4.d Are there established rules or procedures to guide central budget authority negotiations with line ministries?

- Yes
- No

2.4.e Who has the last word? How are disputes between Ministries and the central budget authority resolved?

- The issue is sent to parliament for decision.
- The minister of finance makes all final decisions
- The issues are resolved by the President/Prime Minister/Principal Executive
- Cabinet
- The issues are sent to a ministerial committee
- Other, please specify _____

2.4.f What percentage of the initial executive branch budget is decided by the President/Prime Minister/Principal Executive (i.e. not worked out between Ministries)?

- 0 to 15%
- 16 to 30%
- 31 to 50%
- More than 50%

**IF NECESSARY, PLEASE PROVIDE ADDITIONAL INFORMATION ON THIS SECTION 2.4
"PREPARING THE BUDGET"**

2.5 Statutory expenditures or Entitlements

2.5.a Does your budget contain spending that is mandatory in nature?

- Yes
- No

2.5.b. What percentage of your budget is comprised of mandatory spending?

- 0-20%
- 20% to 40%
- 40% to 60%
- 60% to 80%
- 80% to 100%

2.5.c Are there specific sunset dates for mandatory expenditure programmes?

- Yes, all programmes and spending ceases for these programmes if not renewed
- Yes for all programmes, but spending continues if no action.
- Yes, some programmes, and spending ceases for these programmes if not renewed
- Yes, some programmes, but spending continues if not action.
- No

2.5.d Notwithstanding the “mandatory” nature of the programmes, does the legislature appropriate funds for the programmes each year?

- Yes, but any deviations in expenditure from original estimates are automatically funded.
- Yes, but any deviations in expenditure from original estimates are partially funded.
- Yes, and any deviations above the original estimate is not funded.
- Yes, up to a fixed amount. Expenditure beyond that requires further legislative approval.
- Yes, but certain programmes are exempted.
- No, appropriations for mandatory programmes do not require annual legislative approval.
- Other, please specify _____

2.5.e Are there constitutional or statutory appropriations that are appropriated directly to the governmental body or programme without executive branch intervention?

- Yes, for oversight bodies (e.g. National Audit Office)
- Yes, for the Judiciary
- Yes, for debt servicing
- Yes, other please specify
- No

**IF NECESSARY, PLEASE PROVIDE ADDITIONAL INFORMATION ON THIS SECTION 2.5
"STATUTORY EXPENDITURES OR ENTITLEMENTS"**

2.6 Budget amendments, Supplementals, Stop-Gap Funding

2.6.a What have been the major factors requiring supplementary budgets?

CHECK ALL THAT APPLY:

- Legal requirement for supplemental or budget amendment
- End of year "account clean up"
- Prior year "account clean up"
- Changing economic forecasts resulting in lower revenue/higher expenditure
- Natural Disaster
- Ad-hoc Emergency needs
- New policy initiatives
- Transfer of funds from one appropriation to another (no net increase)
- Formal approval of appropriations carried-forward from one fiscal year to the next
- Rescinding planned spending
- Other, please specify _____

2.6.b What has been the general magnitude of supplementary budgets (all together) in relation to the planned level of total expenditure in the original budget (excluding any provisions for supplementary spending)?

- Increases of more than 10%
- Increases between 0 and 10%
- Decreases between 0 and -10%
- Decreases of more than 10%

2.6.c Are there special rules for supplementary budgets?

- Yes, they can not change total spending or revenue amounts
- Yes, they can change total spending if they receive a special designation (e.g. emergency spending)
- Yes, other, please specify _____
- No, they follow all basic budgeting rules

**IF NECESSARY, PLEASE PROVIDE ADDITIONAL INFORMATION ON THIS SECTION 2.6
"BUDGET AMENDMENTS, SUPPLEMENTALS, STOP-GAP FUNDING"**

2.7 ROLE OF THE LEGISLATURE

Presentation to Legislature:		
	Yes	No
Fiscal policy objectives	<input type="checkbox"/>	<input type="checkbox"/>
Macroeconomic framework	<input type="checkbox"/>	<input type="checkbox"/>
Budget priorities	<input type="checkbox"/>	<input type="checkbox"/>
Major identifiable fiscal risks	<input type="checkbox"/>	<input type="checkbox"/>
Clear and comprehensive plan for all public spending	<input type="checkbox"/>	<input type="checkbox"/>
Budget plans covering all levels of government	<input type="checkbox"/>	<input type="checkbox"/>
Budget plans covering all extra-budgetary funds	<input type="checkbox"/>	<input type="checkbox"/>
Linkage of appropriations to organizations	<input type="checkbox"/>	<input type="checkbox"/>
Clearly defined appropriations to be voted	<input type="checkbox"/>	<input type="checkbox"/>
Linkage of expenditures to specific organisations, objectives & activities	<input type="checkbox"/>	<input type="checkbox"/>
Identification of funding for new policy initiatives, separate from the funding for continuation of existing programmes	<input type="checkbox"/>	<input type="checkbox"/>
A format and language accessible to citizens and media as well as to legislators	<input type="checkbox"/>	<input type="checkbox"/>
Text of legislation for policies proposed in the budget	<input type="checkbox"/>	<input type="checkbox"/>

2.7.b How far in advance of the beginning of the fiscal year does the executive present its budget to the legislature?

- Up to two months
- Two to four months
- Four to six months
- More than six months

2.7.c If the budget is not approved by the legislature before the start of the fiscal year, which of the following describes the consequences:

- The executive's budget proposal takes effect in any case
- The executive's budget proposal takes effect on an interim basis in a constitutional or legislative specified period of time
- Last year's budget takes effect on an interim basis
- Last years' budget concerning continuing expenditures takes effect
- Other interim measures are constitutionally/legislatively required and voted on by the legislature
- Other interim measures are voted on by the legislature
- The executive would resign and new elections would be called
- Other – please specify _____

2.7.d Are there any restrictions on the right of the legislature to modify the detailed budget proposed by the executive?

- Yes
- No

2.7.e If applicable, what form do these restrictions take?

- May not make any changes. Legislature can only approve or reject the budget in whole.
- May not increase or propose new expenditures, i.e., legislature can only decrease funding levels.
- May only make changes to aggregate levels of spending or revenue
- May reallocate and increase funding levels
- May reallocate or increase funding levels, but only if it reduces others or approves new revenue sources, i.e., no net change in total deficit/surplus.
- May reallocate and increase funding levels for only certain programmes
- May reallocate or increase funding levels for only certain programmes, but only if it reduces others or approves new revenue sources, i.e., no net change in total deficit/surplus,
- May create new spending items, reallocate and increase funding levels
- May create new spending items, reallocate or increase funding levels, but only if it reduces others or approves new revenue sources, i.e., no net change in total deficit/surplus
- The Executive must approve any changes proposed by legislature.
- Other, please specify _____

2.7.f If applicable, what is the legal basis of these restrictions?

- The restrictions are contained in the Constitution
- The restrictions are contained in legislation
- The restrictions are contained in the working rules that the legislature has set itself
- The restrictions are contained in government regulations
- The restrictions come from informal practice/historical precedent
- Other, please specify _____

2.7.g If there is more than one chamber in the legislature, what is the respective role of the each house of the legislature in approving the budget?

- The legislature is unicameral
- Only one chamber has a role in budget matters.
- One Chamber enjoys pre-eminence in budget matters and can override any action of the other
- Both Houses enjoy similar status in budget matters.
- Other, please specify _____

2.7.h Notwithstanding any legal restrictions on the legislator's ability to modify the budget, is a vote on the budget considered a vote of confidence in the government, i.e., the government would resign if any changes are approved to its budget proposal?

- Yes
- No

2.7.i In practice, does the legislature generally approve the budget as presented by the executive?

- It generally approves the budget with no changes
- It generally approves the budget with minor changes only (affecting less than 3% of total spending)
- It generally approves the budget with major changes (affecting more than 3% but less than 20% of total spending)
- It generally approves a budget significantly different from the executive (affecting more than 20% of total spending)

2.7.j Are there arrangements in place for the legislature to establish aggregate expenditure ceilings before beginning debate on individual expenditure items?

- Yes, the Legislature sets hard spending ceilings
- Yes, the Legislature sets notional spending constraints
- No, but the legislature engages in a non-binding debate on aggregate spending
- No

2.7.k Does the legislature have any opportunity to formally debate/discuss overall budget policy prior to the introduction of (or just after) the executives's budget?

CHECK ALL THAT APPLY

- There is a formal pre-budget debate in the legislature prior to the introduction of the executive's budget
- There is a report presented by the executive ahead of the budget that forms the basis of the debate in the legislature prior to (or just after) the introduction of the executive's budget
- There is a vote taken on budget policy prior to (or just after) the introduction of the executive's budget
- There is no formal provision for a debate on total spending, but the legislature engages in a discussion.
- There is no formal pre-budget debate in the legislature prior to the introduction of the executive's budget

2.7.1 If a vote is taken on budget policy prior to (or just after) the introduction of the executive's budget, what does it address?

- A vote is taken on the general direction of budget policy
- A vote is taken on the level of specific budget aggregates (total expenditure, total deficit, etc.)
- No vote is taken

2.7.m If there is a vote or debate regarding aggregate policy, is the vote or debate separated in time from discussion on the details in the budget? (e.g. There is a spring vote on total spending and autumn work on budget details.)

- Yes, it is constitutionally or legislatively required
- Yes, it is required by standing rules of the legislature
- Yes, but occurs only if the executive proposes the action
- Yes, but a vote on total spending is immediately followed by debate on specific spending items
- No

**IF NECESSARY, PLEASE PROVIDE ADDITIONAL INFORMATION ON THIS SECTION 2.7
"ROLE OF THE LEGISLATURE"**

2.8 Number of Appropriations Laws

2.8.a In how many separate appropriations laws/acts does the legislature approve expenditures?

- One
- Two to five
- Six to Ten
- Ten to Fifteen
- More than Fifteen.

2.8.b If the legislature approves expenditure in more than one appropriations laws/acts, what is the basis for dividing them into separate laws/acts:

- Different ministries are grouped into separate laws/acts
- Categories of expenditure are grouped into separate laws/acts
- Current expenditure and capital expenditure are grouped into separate laws/acts
- Ongoing spending and new policies are grouped into separate laws/acts
- Marginally related spending resulting from historical patterns
- Initial Budget and budget amendments, supplements or stop-gap funding are grouped into separate acts
- Other, please specify _____

2.8.c What percentage of total expenditures is funded in appropriation acts (as opposed to permanent law)?

- 0-10%
- 10-20%
- 20-30%
- 30-40%
- 40-50%
- 50-60%
- 60-70%
- 70-80%
- 80-90%
- 90-100%

**IF NECESSARY, PLEASE PROVIDE ADDITIONAL INFORMATION ON THIS SECTION 2.8
"NUMBER OF APPROPRIATIONS LAWS"**

2.9 Legislative Amendments

2.9.a If allowed to modify the government's budget, what is the treatment of amendments proposed by members of the legislature to the government's budget proposal?

- They are approved or rejected by a vote of the legislature immediately
- They are taken up by committees first for deliberation and then approved or rejected by a vote of the legislature
- They are sent to committees for deliberation. Only if the committees approve an amendment does it go to the legislature for a vote.
- Other, please specify _____

2.9.b Is the Government allowed to propose amendments to the budget being considered by the Legislature?

- Yes
- No

2.9.c At what level of detail does the legislature approve budget appropriations?

- Aggregate budget amounts for broad programme/outcome areas
- Aggregate amounts for Ministries
- Aggregate amounts for personnel and aggregate amounts at the Ministry level for programmes
- Appropriations at the programme level
- Appropriations split between personnel and programme spending at the programme level
- Disaggregated appropriations at the programme level
- Other, please specify _____

**IF NECESSARY, PLEASE PROVIDE ADDITIONAL INFORMATION ON THIS SECTION 2.9
"LEGISLATIVE AMENDMENTS"**

2.10 Legislative Committees & Support for Committees

2.10.a What best describes the committee structure for dealing with the budget?

- A single budget committee deals with all budget-related matters with no formal input from other committees. *Sectoral committees may make recommendations, but budget committee does not have to follow them.*
- A single budget committee deals with the budget, but members from other sectoral committees attend meetings of the budget committee when expenditures in their specific areas are being dealt with. *For example, members of the education committee would attend meetings of the budget committee when expenditures for the ministry of education were being discussed.*
- A single budget committee deals with budget aggregates (total level of revenue and spending and their allocation to each sector) and sectoral committees deal with spending at the level of each appropriation. *For example, the budget committee would establish the total level of expenditure for education, but member of the education committee would allocate the total among each appropriation within the education sector.*
- Sectoral committees deal with appropriations for each respective sector. No budget committee is in place or offers only technical assistance.
- Other, please specify _____

2.10.b Who typically appears before committees to answer questions (or testify)?

CHECK ALL THAT APPLY

- Ministers
- Heads of government organisation /Departments/agencies
- Civil Servants
- Other parliamentarians
- Experts employed by legislature
- Outside experts
- Interest groups (e.g. non-governmental organisations, labor associations)
- Individual citizens

2.10.c Are committee meetings generally open to the public to observe?

- Yes
- No

2.10.d What is the number of professional staff serving the budget or related committee(s)?

- No staff
- One staff person
- Two to five staff.
- Between five and ten staff.
- Over ten staff

2.10.e Is there a specialised budget research organisation attached to the legislature that conducts analyses of the budget? (Note this organisation may be part of the audit office.)

- Yes, with less than ten professional staff.
- Yes, with ten to 25 professional staff.
- Yes, with 26 or more professional staff.
- No

2.10.f Do political parties in the legislature receive funding for a special professional staff that deals largely with budget issues?

- Yes, supported by budget for legislature
- Yes, supported by party funds
- No

2.10.g What is the total number of special professional staff serving political parties and dealing largely with budget issues?

- None
- Less than 10
- Between 10 and 25
- Over 25

2.10.h Do individual members of the legislature typically have professional staff who deal with budget issues?

- Yes
- Yes, but only those who belong to budget, finance or other related committees
- No

**IF NECESSARY, PLEASE PROVIDE ADDITIONAL INFORMATION ON THIS SECTION 2.10
"LEGISLATIVE COMMITTEES & SUPPORT FOR COMMITTEES"**

PART 3 BUDGET EXECUTION

3.1 Role of the Central Budget Authority in Budget Execution

3.1.a At what point and to what extent is the Central Budget Authority involved in budget execution?

3.1.a.1 Activities related to implementation of policies

CHECK ALL THAT APPLY

- Reviewing progress independently or jointly with spending agencies
- Identifying policy revisions where appropriate
- Proposing reallocations of appropriations within the framework authorized by parliament

3.1.a.2 Tasks related to administration of the budget.

CHECK ALL THAT APPLY

- Administering the system of release of funds
- Monitoring expenditure flow
- Preparing in-year budget revisions
- Managing the central payment system (if applicable)
- Supervising government bank account
- Administering the central payroll system (if applicable)
- Preparing accounts and financial reports

3.1.b What instruments are used to monitor budget execution?

- Apportionment wherein the Central Budget Authority defines the part of the appropriation the line ministries and spending units can use per period of time.
- Approval of Ministry Spending plans
- Issuance of Warrants
- Notifying a budget implementation plan
- Sequestering – blocking of appropriations in order to rebalance the budget
- Cash rationing – funds are released to ministries on a day-to-day or other periodic (weekly monthly) basis
- Prior approval (or “visa”) of the Supreme Audit Institution
- Other, please specify _____

3.1.c Can the Central Budget authority withhold funds that are appropriated, but not available on a legal or entitlement basis?

- Yes
- Yes, with approval from the legislature
- Yes, with approval from an executive branch committee
- Yes, with approval from an executive branch official
- No

3.1.d Can the Central Budget authority withhold funds for entitlement programs or other areas where legal obligations have been made on behalf of the state?

- Yes
- Yes, with approval from the legislature
- Yes, with approval from an executive branch committee
- Yes, with approval from an executive branch official
- No

3.1.e Does the Central Budget Authority have a role in accounting for budgeted funds?

- Yes
- No, but another part of the larger entity to which the Central Budget Authority is attached does
- No

3.1.f Does the Central Budget Authority have a role in auditing budgeted funds?

- Yes
- No, but another part of the larger entity to which the CBA is attached does
- No

3.1.g Does the Central Budget Authority conduct reviews or evaluations of budgeted funds or government programmes?

- Yes on a routine basis
- Yes on an ad-hoc basis
- No
- Other, please specify _____

IF NECESSARY, PLEASE PROVIDE ADDITIONAL INFORMATION ON THIS SECTION 3.1 "ROLE OF THE CENTRAL BUDGET AUTHORITY IN BUDGET EXECUTION"

3.2 Executive Branch discretion and flexibility of accounts

3.2.a Moving Funds Between Accounts (Transfers)

3.2.a.1 Do government organizations generally receive one appropriation for all of their operating expenditures?

- Yes
- Yes, appropriations are at the outcome level
- No, separate appropriations for salaries and other operating expenditures
- No, more than two appropriations lines for operating expenditures
- Other, please specify _____

3.2.a.2 If government organisations generally receive more than one appropriation for operating expenditures, are transfers or virements permitted between different appropriation lines (e.g. between salary and other expenditures)?

- There are no restrictions on such transfers
- There can be transfers, but only with the approval of the Ministry of Finance/Central Budget Authority
- There can be transfers, but only with the approval of the Legislature
- There can be transfers, but only if the change alters the structure of appropriations
- There can be transfers, but the legislature must be notified of the transfer
- There can be no such transfers
- Other, please specify _____

3.2.a.3 Are government organisations allowed to transfer funds between operating expenditures, investments and programme funds?

- There are no restrictions on such transfers
- There can be transfers, but only with the approval of the Ministry of Finance/Central Budget Authority
- There can be transfers, but only with the approval of the Legislature
- There can be transfers, but the legislature must be notified of the transfer
- There can be no such transfers
- Other, please specify _____

3.2.a.4 Can appropriations be reallocated from one programme to another?

- There are no restrictions on such transfers
- There can be transfers, but only with the approval of the Ministry of Finance/Central Budget Authority
- There can be transfers, but only with the approval of the Legislature
- There can be transfers, but the legislature must be notified of the transfer
- There can be no such transfers
- Other, please specify _____

3.2.a.5 More generally, are transfers permitted between capital investments or transfer programmes (social security pensions, etc.) and operating expenditures?

- There are no restrictions on such transfers
- There can be transfers, but only with the approval of the Ministry of Finance/Central Budget Authority
- There can be transfers, but only with the approval of the Legislature
- There can be transfers, but the legislature must be notified of the transfer
- There can be no such transfers
- Other, please specify _____

3.2.b Moving Funds Between Fiscal Years (Carry-over and Borrowing)

The results of this series of questions will be tabulated on the basis of the type of appropriations used according to question 1.1.a. The questions refer to appropriations that are made on an annual basis.

3.2.b.1 Is it possible to carry-over unused appropriations for operating costs (salaries, etc.) from one year to another?

- Yes, without limit
- Yes, up to a maximum percentage
- Yes, as approved on a case-by-case basis by the Ministry of Finance/Central Budget Authority
- Yes, on a case by case basis according to underlying statute
- Yes, with notification of the legislature
- Yes, with the approval of the legislature
- No

3.2.b.2 What is the legal basis for such carry-over of operating costs?

- The organic budget law/enabling legislation permits the Minister of Finance/Central Budget Authority to approve such carry-overs
- There is no standing legal basis for such carry-overs. The legislature must approve them in a supplementary budget, or next year's budget
- Other, please specify _____

3.2.b.3 Is it possible to carry-over unused appropriations for investments (building construction, etc) from one year to another?

- Yes, without limit
- Yes, up to a maximum percentage
- Yes, as approved on a case-by-case basis by the Ministry of Finance/Central Budget Authority
- Yes, on a case by case basis according to underlying statute
- Yes, with notification of the legislature
- Yes, with the approval of the legislature
- No

3.2.b.4 What is the legal basis for such carry-over in investments?

- The organic budget law/enabling legislation permits the Minister of Finance/ Central Budget Authority to approve such carry-overs
- There is no standing legal basis. The legislature must approve such carry-overs in a supplementary budget, or next year's budget
- Other, please specify _____

3.2.b.5 Is it possible to carry-over unused appropriations for transfer programmes from one year to another?

- Yes, without limit
- Yes, up to a maximum percentage
- Yes, as approved on a case-by-case basis by the Ministry of Finance/Central Budget Authority
- Yes, on a case by case basis according to underlying statute
- Yes, with notification of the legislature
- Yes, with the approval of the legislature
- No
- Other, please specify _____

3.2.b.6 What is the legal basis for such carry-over in transfer programmes?

- The organic budget law/enabling legislation permits the Minister of Finance/Central Budget Authority to approve such carry-overs
- There is no standing legal basis. The legislature must approve such carry-overs in a supplementary budget, or next year's budget
- Other, please specify _____

3.2.b.7 Is it possible for managers of ministries/government organisation to borrow against future appropriations for operating costs (salaries, etc.)?

- Yes, without limit
- Yes, up to a maximum percentage
- Yes, as approved on a case-by-case basis by the Ministry of Finance/Central Budget Authority
- No

3.2.b.8 If applicable, what is the legal basis for such borrowing?

- The organic budget law/enabling legislation permits the Minister of Finance to approve such borrowing
- There is no standing legal basis for such borrowing. The legislature must approve them [in a supplementary budget, or next year's budget]
- Other, please specify _____

3.2.b.9 Is it possible to borrow against future appropriations for investments (building construction, etc.)?

- Yes, without limit
- Yes, up to a maximum amount
- Yes, as approved on a case-by-case basis by the Ministry of Finance/Central Budget Authority
- No

3.2.b.10 If applicable, what is the legal basis for such borrowing?

- The organic budget law/enabling legislation permits the Minister of Finance/Central Budget Authority to approve such borrowing
- There is no standing legal basis for such borrowing. The legislature must approve them [in a supplementary budget, or next year's budget]
- Other, please specify _____

3.2.c Use of Reserve or Contingency Funds

3.2.c.1 Does the annual budget include any central reserve funds to meet unforeseen expenditures?

IF APPLICABLE, PLEASE MARK MORE THAN ONE.

- No
- A small central reserve fund is operated to meet general unforeseen expenditures.
- A small central reserve fund is operated for only limited contingent purposes.
- A small central reserve fund is operated for new policy initiatives.
- A large central reserve fund is operated to meet general unforeseen expenditures.
- A large central reserve fund is operated to meet major forecasting errors in the economic and other assumptions underlying the budget. The fund is only used if such errors occur.
- A large central reserve fund is operated for new policy initiatives.
- Other, please specify _____

3.2.c.2 If applicable, what is the size of such reserve funds relative to the total size of the budget?

Small reserve fund to meet unforeseen expenditures:

- _____ % of total budget expenditures

Large reserve fund to meet forecasting errors:

- _____ % of total budget expenditures
- Other, please specify _____

3.2.c.3 Are there laws, regulations or policies which define the permitted uses of the budget reserves and the decision making authorities for approving allocations from the reserves?

- Yes
- Yes, but only for certain programmes or uses
- No

3.2.d In-Year Reporting

3.2.d.1 At what interval is information on the in-year budget implementation released?

- Monthly
- Quarterly
- Half-yearly
- Other, please specify _____

3.2.d.2 Is this a legal requirement?

- Yes
- No

3.2.d.3 How much time elapses from the end of the reporting period (for reports identified in question 3.2.d.1) until the reports are issued?

- Three weeks or less
- Three to Five weeks
- More than Five weeks
- Other, please specify _____

3.2.d.4 Is there a maximum time that can elapse from the end of the reporting period established in legislation?

- Yes
- No

3.2.d.5 Does the government announce the release dates for these reports in advance?

- Yes
- No

3.2.d.6 Does this information have a comparison between actual and planned spending for the period covered?

- Yes, at aggregate whole of government level
- Yes, at ministry level
- Yes, at another government organisation/programme level
- No

3.2.d.7 Is this information audited?

- Yes, all reports
- Yes, but only the mid year report
- Yes, some reports
- No

3.2.d.8 In addition to the above outturn reports, does the government regularly release more substantial reports that discuss the changing economic environment, revenue and expenditure trends and the implications of the outturn for the fiscal year?

- Yes
- No

3.2.d.9 How frequently are such reports made?

- Monthly
- Quarterly
- Mid-year
- Other, please specify _____

3.2.d.10 Is this the report required by law?

- Yes
- No

**IF NECESSARY, PLEASE PROVIDE ADDITIONAL INFORMATION ON THIS SECTION 3.2
"EXECUTIVE BRANCH DISCRETION AND FLEXIBILITY OF ACCOUNTS"**

3.3 Systems for Cash Management

3.3.a Cash Management and Treasury Function

As of the survey date, are there laws, regulations or procedures which ensure that:		
	Yes	No
All public revenues are deposited directly to the treasury single account under control of the Ministry of Finance or treasury	<input type="checkbox"/>	<input type="checkbox"/>
All public revenues are deposited directly, by spending units, to their separate subaccounts of a state treasury system	<input type="checkbox"/>	<input type="checkbox"/>
All public revenues are deposited by geographically remote spending units to separate bank accounts operated by means of imprest advances	<input type="checkbox"/>	<input type="checkbox"/>
If separate bank accounts are permitted, then the ministry of finance is responsible for opening closing and operating them or monitoring their operation	<input type="checkbox"/>	<input type="checkbox"/>
Payments are made through the central treasury, which authorizes and processes payment orders from spending units	<input type="checkbox"/>	<input type="checkbox"/>
Payments are made by spending units, from their subaccounts within the financial limits authorized by the Ministry of Finance	<input type="checkbox"/>	<input type="checkbox"/>
Where subaccounts are permitted, budget credits are released to them only at a rate required for payments obligations	<input type="checkbox"/>	<input type="checkbox"/>
Information on actual expenditure is available to the Ministry of Finance/ Treasury in time for effective monitoring	<input type="checkbox"/>	<input type="checkbox"/>
The Ministry of Finance makes forecasts of cash spending against which it monitors actual spending	<input type="checkbox"/> Daily <input type="checkbox"/> Weekly <input type="checkbox"/> Monthly	<input type="checkbox"/>
Spending units report to the Ministry of Finance/ Treasury on their commitments (obligations) to ensure that expenditures do not exceed budget	<input type="checkbox"/>	<input type="checkbox"/>
There are procedures to report and correct overspending	<input type="checkbox"/>	<input type="checkbox"/>
There are established sanctions for overspending	<input type="checkbox"/>	<input type="checkbox"/>

3.3.b Interest-bearing Accounts for government organisations

3.3.b.1 Are ministries/government organisations allowed to maintain cash accounts separate from the Treasury?

- Yes, ministries/government organisations can maintain accounts fully separate from the Treasury
- Yes, but the balances are transferred (“swept”) to the Treasury on a daily/nightly basis
- Yes, but the balances are transferred (“swept”) to the Treasury on another periodic basis
- No
- Other, please specify _____

3.3.b.2 Are ministries or government organisations allowed to maintain interest-bearing cash accounts?

- Yes
- Yes, but the balances are transferred to the Treasury on a periodic basis
- No, government organisations hold cash accounts but these accounts do not bear interest.
- No, government organisations do not hold cash accounts. Treasury holds cash for entire government.
- Other, please specify _____

3.3.c Civil Service Pensions

3.3.c.1 When employers contribute to the civil service pension plan, for what purpose is the contribution intended?

- Contribution to the accruing cost of the pension
- The government matches up to a level, the contributions of an employee
- Amount needed to pay current pensions
- Amortization of unfunded liability
- There is no formal pension plan
- Other, please specify _____

3.3.c.2 Where is the employer's contribution to the civil service pension plan charged?

- To the ministry or government organisation where the employee works
- To a central account in the Ministry of Finance
- Other, please specify _____

3.3.c.3 Are there other classes or types of government employees who contribute to a different pension scheme?

- Military
- Postal Service
- Health System
- Judicial
- Other, please specify _____

3.3.c.4 When employers contribute to the other pension plans, for what purpose is the contribution intended?

- Contribution to the accruing cost of the pension
- The government matches up to a level, the contributions of an employee
- Amount needed to pay current pensions
- Amortization of unfunded liability
- There is no formal pension plan
- Other, please specify _____

**IF NECESSARY, PLEASE PROVIDE ADDITIONAL INFORMATION ON THIS SECTION 3.3
"SYSTEMS FOR CASH MANAGEMENT"**

3.4 Procurement

3.4.a Procurement Law

3.4.a.1 Does the public procurement and related laws...

	Yes	No
Define the government organisations and levels of government, covered by law	<input type="checkbox"/>	<input type="checkbox"/>
Establish a central government procurement organization with overall responsibility to design and implement procurement policy	<input type="checkbox"/>	<input type="checkbox"/>
Authorize secondary legislation and procedures to be issued for the effective operation of the system	<input type="checkbox"/>	<input type="checkbox"/>
Define decision-making powers at key levels of the administration	<input type="checkbox"/>	<input type="checkbox"/>
Identify permissible exemptions and the authority competent to approve them	<input type="checkbox"/>	<input type="checkbox"/>
Include adequate provisions for the review of complaints	<input type="checkbox"/>	<input type="checkbox"/>
Provide sanctions and penalties for fraud and abuse	<input type="checkbox"/>	<input type="checkbox"/>

3.4.b Procurement Procedures

3.4.b.1 Do public procurement procedures define:

	Yes	No
The different procedures appropriate for goods procurement, construction services procurement and for purchases of other services	<input type="checkbox"/>	<input type="checkbox"/>
Standard documentation for routine procurement transactions	<input type="checkbox"/>	<input type="checkbox"/>
Standard practices for bid deposit, bid opening, evaluation, publications and record-keeping	<input type="checkbox"/>	<input type="checkbox"/>
Error-prevention mechanisms based on management control principles	<input type="checkbox"/>	<input type="checkbox"/>

3.4.c Procurement Organisation

3.4.c.1 Is the public procurement organisation:

	Yes	No
An independent entity	<input type="checkbox"/>	<input type="checkbox"/>
Located at the center of government (office of prime minister or council of ministers)	<input type="checkbox"/>	<input type="checkbox"/>
Part of the Ministry of Finance	<input type="checkbox"/>	<input type="checkbox"/>
Each Ministry is in charge of their own procurement (operating within certain central constraints)	<input type="checkbox"/>	<input type="checkbox"/>
Empowered to collect, analyse and report statistics on procurements by all the entities covered by the law	<input type="checkbox"/>	<input type="checkbox"/>
Responsible for developing and co-ordinating training programmes for procurement staff	<input type="checkbox"/>	<input type="checkbox"/>
Responsible for advising the government on exemptions and on proposals for policy change	<input type="checkbox"/>	<input type="checkbox"/>
Responsible for issuing standards and manuals of procedure, and monitoring performance	<input type="checkbox"/>	<input type="checkbox"/>
Adequately staffed with properly trained personnel	<input type="checkbox"/>	<input type="checkbox"/>

3.4.d Implementation and Training

Are there....	Yes	No
Specialized recruitment and training programmes for procurement professionals	<input type="checkbox"/>	<input type="checkbox"/>
Standardized procedures manuals, forms and documents made available to contracting entities and training establishments	<input type="checkbox"/>	<input type="checkbox"/>
Special programmes to disseminate information and training to potential bidders in the private sector	<input type="checkbox"/>	<input type="checkbox"/>

3.4.e Complaint Review and Dispute Resolution

Is there....	Yes	No
A transparent and widely understood procedure for appeal of contract-award decisions and other complaints	<input type="checkbox"/>	<input type="checkbox"/>
A secondary or final, level of appeal to an authority outside of the contracting entity itself	<input type="checkbox"/>	<input type="checkbox"/>

3.4.f Are compliance with procurement regulations audited?

- Yes, in full
- Yes, on an ad hoc basis
- No

3.4.g Do ministry/government organisation managers who manage programmes bear responsibility for operating expenses (such as energy costs)?

- Yes
- No
- Other, please specify _____

3.4.h Can managers decide to contract out services currently performed in-house or supplied by a central government organisations if they believe this to be more efficient?

- Yes
- No

3.4.i Can groups of ministries or government organisations cooperate in planned procurements in order to make “bulk” purchases of goods and services?

- Yes, and is common practice
- Yes, but is rarely done
- No
- Other, please specify _____

3.4.j Is there a minimum threshold value above which “open and competitive” tender procedures must be used?

- Yes (specify threshold amount: _____)
- No

3.4.k Which of the following best characterizes contract award criteria?

- Lowest price
- Most economically advantageous
- Other, please specify _____

3.4.l If “most economically advantageous” characterizes award criteria, is it common to use an “environmental” criterion?

- Yes
- No

**IF NECESSARY, PLEASE PROVIDE ADDITIONAL INFORMATION ON THIS SECTION 3.4
"PROCUREMENT"**

PART 4 ACCOUNTING, CONTROL AND MONITORING SYSTEMS

4.1 Internal Control and Internal Audit

4.1.a Are there laws or regulations, which define coherent principles, systems and functioning of internal controls, including internal audit?

- Yes
- No

4.1.b At what organisational level do internal audit entities exist?

- Whole of government
- Ministry/Department wide
- Program Level
- Outcome Level
- Not according to structure of executive branch

4.1.c Does a system, mechanism or laws exist to:

	Yes	No
Provide <i>ex ante</i> controls of commitments and payments, exercised within spending units	<input type="checkbox"/>	<input type="checkbox"/>
Prevent financial irregularities	<input type="checkbox"/>	<input type="checkbox"/>
Permit recovery of losses due to irregularity or negligence	<input type="checkbox"/>	<input type="checkbox"/>
Fight fraud and corruption	<input type="checkbox"/>	<input type="checkbox"/>

4.1.d Are internal audit procedures clear and subject to effective process review by external auditors?

- Yes
- Partially
- No

4.1.e Is the supreme audit institution empowered to audit the management (internal) control systems?

- Yes
- No, but conducts reviews as part of financial audit
- No

4.1.f If applicable, is the supreme audit institution permitted to use sampling in the audit of individual transactions while auditing management control systems?

- Yes
 No

4.1.g Are internal audit units established in line ministries?

- Yes
 Yes, it is mandatory
 Yes it is common practice, but at the discretion of the line ministry
 While possible, it is not a common practice
 No

4.1.h Are all spending units required to have an internal audit unit if they are not served by that of a line ministry?

- Yes
 No

4.1.i *If applicable, do internal audit units:

	Yes	No
Report directly to the chief executive?	<input type="checkbox"/>	<input type="checkbox"/>
Conduct Financial audits	<input type="checkbox"/>	<input type="checkbox"/>
Conduct Systems audits	<input type="checkbox"/>	<input type="checkbox"/>
Conduct procurement process audits	<input type="checkbox"/>	<input type="checkbox"/>
Review management (internal) control arrangements	<input type="checkbox"/>	<input type="checkbox"/>

4.1.j Are the internal audit reports made available to the external auditor?

- Yes
 No

4.1.k Are internal audit units expected to co-ordinate plans with those of the external auditor?

- Yes
 No

4.1.l Is there a central office for controlling and monitoring audit?

- Yes, in the ministry of finance (or similar organisation)
- Yes, in another government organisation headed by a Minister
- Yes, an independent government organisation
- Yes, located elsewhere (specify: _____)
- No

4.1.m If applicable, does the central office of control and audit:

	Yes	No
Produce written standards and procedures for internal audit	<input type="checkbox"/>	<input type="checkbox"/>
Monitor policies and standards for internal audit	<input type="checkbox"/>	<input type="checkbox"/>
Establish and monitor knowledge and qualifications for auditors	<input type="checkbox"/>	<input type="checkbox"/>
Enforce a special code of conduct for internal auditors	<input type="checkbox"/>	<input type="checkbox"/>

**IF NECESSARY, PLEASE PROVIDE ADDITIONAL INFORMATION ON THIS SECTION 4.1
"INTERNAL CONTROL AND INTERNAL AUDIT"**

4.2 Budgeting, Accounting and Financial reporting

4.2.a Is there a unified accounting and budgeting classification system?

- Yes
- No

4.2.b How are the technical standards for the budget and related documents determined?

- The Ministry of Finance/Central Budget Authority determines standards following recommendations by formal advisory board
- The Ministry of Finance/Central Budget Authority appoints an independent standards board to determine the standards to be used.
- The Ministry of Finance/Central Budget Authority determines them internally
- Private Sector Standards Body determines them (Government organisation follow standards applicable to all sectors of economy)
- Independently appointed public sector standards body determines them
- Single accounting standards body covering both public and private sectors
- Other, please specify _____

4.2.c If the budget is on a cash or obligations/commitments basis with some exceptions treated on accrual basis, then what transactions are treated on an accrual basis?

CHECK ALL THAT APPLY

- Interest on government debt is treated on an accrual basis
- Civil Service Pension Plans are treated on an accrual basis
- Wages and Salaries are treated on an accrual basis
- Cost of loan programmes
- Other, please specify _____

4.2.d Are there plans to change the basis of accounting the budget is approved on?

- Yes, Full Accrual Basis Budgeting to be introduced
- Yes, Additional Accrual Basis information to be presented
- No, a full accrual basis has been considered and rejected
- Yes, to obligations or commitments basis
- No, an obligations or commitments basis has been considered and rejected
- No
- Other, please specify _____

4.2.e Is there a statement of the accounting basis (e.g., cash or accruals) and the accounting policies adopted in the government budget?

- A full statement is provided indicating any changes in practices as well as current policy
- A partial statement is provided
- No statement is provided

4.2.f Does the accounting system include all domestic and externally financed transactions?

- Not comprehensive in either case
- Domestic coverage is comprehensive but externally financed transactions are only partially covered
- Comprehensive coverage of all transactions

4.2.g Are the following accounts integrated into the accounting system to facilitate the preparation of financial statements?

CHECK ALL THAT APPLY

- Assets
- Liabilities
- Government equity
- Revenues
- Expenses

4.2.h How are the technical accounting standards for financial statements determined?

- The Ministry of Finance/Central Budget Authority determines standards following recommendations by formal advisory board
- The Ministry of Finance/Central Budget Authority appoints an independent accounting standards board to determine the accounting standards to be used.
- The Ministry of Finance/Central Budget Authority determines them internally
- Private Sector Accounting Standards Body determines them (Government organisation follow accounting standards applicable to all sectors of economy)
- Independently appointed public sector accounting standards body determines them
- Single accounting standards body covering both public and private sectors
- A single accounting standards body covering both public and private sectors sets them.
- Other, please specify _____

4.2.i Is there a statement of the accounting basis (e.g., cash or accruals) and the accounting policies adopted in the government accounts?

- A full statement is provided indicating any changes in practices as well as current policy
- A partial statement is provided
- No statement is provided

4.2.j What basis of accounting are the consolidated, whole of government annual financial statements on?

- There is no consolidated, whole of government annual financial statement
- Full cash basis
- Cash basis, except that certain transactions are treated on accrual basis
- Full accrual basis only
- Full Accrual basis, except:
 - Capital expenditures are treated as ordinary expenditure (i.e. no capitalisation or depreciation of assets)
 - Tax receipts
 - Land and natural resources
 - Other please specify
- Both Full Cash Basis and Full Accrual Basis
- Other, please specify _____

4.2.k If financial statements are on a cash basis with some exceptions treated on accrual basis, then what transactions are treated on an accrual basis?

CHECK ALL THAT APPLY

- Financial Statements follow the accounting basis used in the budget
- Interest on government debt is treated on an accrual basis
- Civil Service Pension Plans are treated on an accrual basis
- Wages and Salaries are treated on an accrual basis
- Expenditure on fixed assets is subject to depreciation
- Other, please specify _____

4.2.l Do Government organisation produce their own annual financial statements?

- All or most government organisations
- They are produced in selected government organisations
- They are not produced

4.2.m If applicable, on what basis of accounting are government organisation annual financial statements?

- Full cash basis
- Cash basis, except that certain transactions are treated on accrual basis
- Full accrual basis only
- Full Accrual basis, except
 - Capital expenditures are treated as ordinary expenditure (i.e. no capitalisation or depreciation of assets)
 - Tax receipts
 - Land and natural resources
 - Other please specify
- Both Full Cash Basis and Full Accrual Basis
- Other, please specify _____

4.2.n If government organisation annual financial statements are on a cash basis, with some exceptions treated on accrual basis, then what transactions are treated on an accrual basis?

CHECK ALL THAT APPLY

- Interest on government debt is treated on an accrual basis
- Civil Service Pension Plans are treated on an accrual basis
- Wages and salaries are treated on an accrual basis
- Expenditure on fixed assets is subject to depreciation
- Other, please specify _____

4.2.o If full accrual basis is used for any of the previous reports, are all assets (reproducible property, plant and equipment) capitalised and depreciated?

- Yes
- No

4.2.p If no, which assets are not capitalised and depreciated?

CHECK ALL THAT APPLY

- Military Assets
- Historical Buildings
- Highways
- Other, please specify _____

4.2.q Where there are readily identified market values for capital assets, what values are used?

- Current Market Value
- Replacement Value
- Historical Cost
- Other, please specify _____

4.2.r Where the assets are “specialised” (i.e. there is no market evidence of current value), what values are used?

- Replacement Value
- Historical Cost
- Other, please specify _____

4.2.s Are audited final accounts published and available publicly?

- Yes, within one month of the end of the fiscal year
- Yes, within one to three months of the end of the fiscal year
- Yes, within three to six months of the end of the fiscal year
- Yes, generally more than six months of the end of the fiscal year
- No

**IF NECESSARY, PLEASE PROVIDE ADDITIONAL INFORMATION ON THIS SECTION 4.2
"BUDGETING, ACCOUNTING AND FINANCIAL REPORTING"**

4.3 Internal Charges, User Charges, and Savings

4.3.a Do you have a system to charge a price for goods and services provided by one government organisation to another government organisation?

- Yes, it is used to a great extent
- Yes, it is used to some extent
- Yes, but it is used only to a minor extent (please specify _____)
- No

4.3.b Are government organisations allowed to collect user charges?

- Yes, generally
- Yes, for specific purposes
- No

4.3.c What happens when there is a shortfall in user charge collections?

- The difference between shortfall and budget is automatically appropriated.
- The difference between shortfall and budget is partially appropriated
- There is no general rule, the difference between shortfall and budget is dealt with on a case by case basis
- There are no additional appropriated funds made available

4.3.d Are the government organisations allowed to keep the proceeds from the user charge?

- Yes, government organisations can keep all proceeds
- Yes partially but with no limit (e.g. based on a formula)
- Yes but only up to the amount budgeted
- Yes, but there is no general rule, the policy is determined on a case by case basis
- No
- Other, please specify _____

4.3.e Is any charge imposed on individual government organisations for using capital assets?

- Yes, a general capital charge is used
- Yes, a capital charge is used in certain sectors – Please specify _____
- No capital charge is used

4.3.f If a charge is imposed for using capital assets, what is the reason for doing so?

- To capture the government's financing costs associated with those assets
- To capture the opportunity cost to the economy of using resources for government capital
- Other, please specify _____

4.3.g Are government organisation managers able to keep any savings from efficiency gains that they have realized in order to make other expenditures?

- Yes, without restrictions
- Yes, with restrictions on the amount or use of these savings (please specify _____)
- No
- Other, please specify _____

**IF NECESSARY, PLEASE PROVIDE ADDITIONAL INFORMATION ON THIS SECTION 4.3
"INTERNAL CHARGES, USER CHARGES, AND SAVINGS"**

4.4 Capital Budgeting

4.4.a Do you have a separate capital and operating budget?

- Yes, appropriations are divided between capital and operating budgets
- No, capital and operating budgets are in a single appropriation

4.4.b If using a capital budget, what is the definition of capital?

CHECK ALL THAT APPLY

- Physical capital purchased by government (e.g., infrastructure, buildings, motor vehicles, weapons)
- Transfers to lower levels of government to acquire capital
- Research and development, education, and training
- Other, please specify _____

4.4.c Are some capital expenditures financed differently from expenditures in general (e.g., special earmarked taxes)?

- Yes. Please give examples _____
- No.

4.4.d How does the legislature fund capital projects that require funding over a number of years?

- Appropriates funding for entire cost of multi-year project up-front
- Provides funding incrementally each year until the project is completed
- There is no general rule, funding is determined on a case by case basis

4.4.e Are the recurrent cost implications of investments (operation and maintenance) calculated and the results incorporated into budget documents?

CHECK ALL THAT APPLY

- Incorporated into the annual budget
- Incorporated into the multi-year framework
- Incorporated into a special analysis/report (on future liabilities)
- No

IF NECESSARY, PLEASE PROVIDE ADDITIONAL INFORMATION ON THIS SECTION 4.4 "CAPITAL BUDGETING"

4.5 External audit systems

4.5.a Are government entities subject to financial audits by an external auditor?

- Yes
- No

→ **IF YES, PLEASE REPLY NEXT QUESTIONS OF THE SECTION.**

→ **IF NO, GO TO PART 5 OF THE SURVEY**

4.5.b Is there a central Supreme or National Audit Office

- Yes, reports to the executive branch
- Yes, reports to legislative branch
- Yes, reports to judiciary branch
- No, audits are contracted by individual Ministries
- No
- Other, please specify _____

4.5.c Can the external auditor contract out to other entities?

- Yes to private firms
- Yes to other independent government bodies
- Yes, other, please specify _____
- No

4.5.d Is the National Audit Office peer reviewed by other country's audit offices?

- Yes, it is a routine practice
- Yes, on an ad hoc basis
- No

4.5.e How would external audit arrangements be described?

- There is no formal external audit of government accounts
- The audit authority reports only within the executive (e.g., to the President)
- A National Audit Body, independent of the executive, audits government accounts and reports to the legislature
- A National Audit Body, independent of the executive, audits government accounts and reports to the executive
- The National Audit Body is a legislative body

4.5.f How is the independence of the National Audit Body from the executive established?

- It is not clearly set out in law
- It is set out in administrative regulation
- It is established in law
- It is established in the constitution

4.5.g What mandate does the National Audit Body have?

CHECK ALL THAT APPLY

- Attestation of financial accountability of individual agencies
- Attestation of the financial accountability of the government as a whole
- Audit of financial systems, internal control, and audit functions
- A mandate covering performance as well as financial compliance
- Other, please specify _____

4.5.h Are the findings of the National Audit Body available to the public?

- Always
- Generally, but with some exceptions (e.g., audits of the military)
- Never or rarely

4.5.i Does the external auditor conduct performance audits?

- Yes
- No

4.5.j What percentage of programmes have been audited in the last five years?

	Financial audit	Performance audit
less than 10%	<input type="checkbox"/>	<input type="checkbox"/>
between 11% and 20%	<input type="checkbox"/>	<input type="checkbox"/>
between 21% and 40%	<input type="checkbox"/>	<input type="checkbox"/>
between 41% and 70%	<input type="checkbox"/>	<input type="checkbox"/>
between 71% and 100%	<input type="checkbox"/>	<input type="checkbox"/>

4.5.k Is there a materiality level or other risk management procedure that limits the number of governmental organisations or entities subject to audit?

- Yes
- No

4.5.l How long does it take to complete audit reports?

	Financial audit	Performance audit
Not applicable	<input type="checkbox"/>	<input type="checkbox"/>
More than two years	<input type="checkbox"/>	<input type="checkbox"/>
One to two years	<input type="checkbox"/>	<input type="checkbox"/>
Six months to one year	<input type="checkbox"/>	<input type="checkbox"/>
Less than six months	<input type="checkbox"/>	<input type="checkbox"/>

4.5.m Are audit results circulated and discussed in Parliament?

- No
- No, the reports are too late
- Yes, by Budget committee
- Yes, by oversight committee(s)
- Yes, by General Assembly

4.5.n How are the subjects of audits determined?

CHECK ALL THAT APPLY

- By legislative branch request
- Internally determined
- By executive branch request
- By request from the public or other civil society actor
- Other, please specify _____

4.5.o Do audits generate recommendations?

	Yes	No
Financial audits	<input type="checkbox"/>	<input type="checkbox"/>
Performance audits	<input type="checkbox"/>	<input type="checkbox"/>

4.5.p Is there a system to track audit recommendations once issued?

- Yes, keeps track of implementation of recommendations
- Yes, an annual report is issued of recommendations
- Yes, but the reports are kept internally
- No

4.5.q If you track the recommendations generated by audits, how many are implemented on a timely (as defined in statute or regulation) basis?

- Close to 100%
- 75 to 100%
- 50 to 75%
- 25 to 50%
- 0 to 25%

4.5.r Is the executive branch required by constitution or legislation to follow up and respond to national audit body recommendations?

- Yes
- Yes, but there is a procedure by which the executive may reject the recommendation
- No, but it generally does
- No

4.5.s Does the Supreme Audit body coordinate with or use the reports of internal auditors?

- Yes, coordinates with internal audit
- Yes, uses reports of internal auditors
- Yes, coordinates with and uses the reports of internal auditors
- No

4.5.t Does the legislature have an audit body that is not affiliated with the National Audit Body?

- Yes
- No

**IF NECESSARY, PLEASE PROVIDE ADDITIONAL INFORMATION ON THIS SECTION 4.5
"EXTERNAL AUDIT SYSTEMS"**

PART 5. BUDGET DOCUMENTATION AND PERFORMANCE MANAGEMENT

5.1 Budget Documentation

5.1.a Is the Budget Document presented to the Legislature comprehensive (does it include all government expenditures)?

- Yes
 No

5.1.b What best describes the budget documentation presented to the legislature?

- Overview and detailed estimates of revenue and expenditure are presented in one document.
 General overview of revenue and expenditure is presented in one document; detailed estimates of expenditure are presented in separate documents.
 No general overview; separate documents for revenue and expenditure.
 Other, please specify _____

5.1.c If detailed estimates of expenditure are presented to the legislature separately, are they all contained in one document?

- Yes
 No. How many documents: _____

5.1.d If detailed estimates of expenditure are presented to the legislature in more than one document, what is the basis for dividing them into separate documents?

- Different ministries or government organisations are grouped into separate documents.
 Current expenditure and capital expenditure is grouped into separate documents [*see section on Capital Budgeting*]
 Other, please specify _____

5.1.e Fiscal and Budget Reporting

Central Government Reports (from OECD Best Practices)	Yes Annually	Yes, Regular Intervals	No	Legal Requirement
General Overview of revenue and expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Detailed estimates of revenue and expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Citizen's guide	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Pre-Budget report (general budget policy, aggregates)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Long term (10 to 40 year) outlook for public finances	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mid year report(s) on fiscal outlook	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Report on Tax Expenditures	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Statement of Government Assets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Special Reports for Old-age Programmes finances	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Special Reports for Civil Service Pension	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Special Reports on Government Debt	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Special Reports on Contingent Liabilities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Pre-election Report	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

5.1.f Is the budget documentation placed on the Internet?

- Yes
- No

5.1.g If yes, what is placed on the Internet?

- Highlight or summary information
- Most or all of the budget information

5.1.h Are regular actuarial estimates made for old age social security programmes (e.g. income support for the elderly)?

- Yes, annually
- Yes, other interval (Please specify _____)
- No

5.1.i Is this a legal requirement?

- Yes
- No

5.1.j Who conducts the actuarial estimates?

- The social security programme itself
- An independent government office (government actuary)
- The national statistics office
- Ministry of Finance/Central Budget Authority
- National Audit Institution
- Private firms
- Other, please specify _____

5.1.k Where is the information reported?

CHECK ALL THAT APPLY

- As a liability in the financial statements
- As a contingent liability in the financial statements
- In the financial statements as a note for information
- In specialized reports on social security finances
- In the budget documentation for information
- Other, please specify _____

5.1.l Are regular actuarial estimates made for civil service pension plans?

- Yes, every year
- Yes, other interval (Please specify _____)
- No, there is no liability for the civil service pension plan
- No

5.1.m Is this a legal requirement?

- Yes
- No

5.1.n Who conducts such reviews?

- The civil service pension plan themselves
- An independent government office (government actuary)
- The national statistics office
- Ministry of Finance/Central Budget Authority
- National Audit Institution
- Private firms
- Other, please specify _____

5.1.o Where is the information reported?

CHECK ALL THAT APPLY

- As a liability in the financial statements
- As a contingent liability in the financial statements
- In the financial statements as a note for information
- In specialized reports on civil service pension plan finances
- In the budget documentation for information
- Other, please specify _____

**IF NECESSARY, PLEASE PROVIDE ADDITIONAL INFORMATION ON THIS SECTION 5.1
"BUDGET DOCUMENTATION"**

5.2 Types of Data Reported in Budget Documents

5.2.a Which of the following apply to the budget documents?

CHECK ALL THAT APPLY

- There is a forecast of fiscal aggregates for the budget year plus two years
- In addition to (a) above, there are also forecasts by individual ministries or government organisation
- Formal rolling medium-term (3-5 year) estimates of expenditure are maintained.
- Formal rolling medium-term (3-5 year) estimates of revenue are maintained
- There is a statement of the government's medium-term fiscal policy objectives and priorities

5.2.b Do budget documents cover extra-budgetary funds and activities?

- Yes
- No

5.2.c What types of extra-budgetary funds are found?

CHECK ALL THAT APPLY

- Revolving funds
- Trading funds for business activity/commercial service carried out by government
- Emergency/contingency funds
- Special funds for specific one-time expenditures
- Special funds for specific ongoing expenditures (e.g. road construction, health care projects)
- Expenditures financed by external loans
- Budgets of autonomous/decentralised agencies
- Special Accounts managed by the Ministry of Finance/Treasury/Central Budget Authority
- Special Accounts managed by the legislature
- Funds for the judiciary/justice programmes
- Other, please specify _____

5.2.d Is there a legal framework for the ways that extrabudgetary activities are managed and reported?

- Yes, comprehensively
- Yes, for certain extra-budgetary activities
- No
- Other, please specify _____

5.2.e How frequently are central government financial accounting reports published?

CHECK ALL THAT APPLY

- Annually
- Half-yearly
- Quarterly
- Monthly
- Other periodic basis through the year
- No requirement to publish

5.2.f When are within-year reports provided?

- Within 1 month after month-end
- Within two months after month-end
- More than two months after month-end

5.2.g When are annual reports reflecting final accounts audited and submitted to the legislature?

- Within 6 months
- Within 12 months
- After more than 12 months
- Not at all or infrequently

5.2.h What do the final financial accounting reports presented to the legislature cover?

CHECK ALL THAT APPLY

- Central government budget
- Some extrabudgetary funds
- All extrabudgetary funds
- Budgets of lower levels of government

5.2.i Does the budget documentation contain a comparison with actual expenditure during the past year(s)?

- Yes, for past year
- Yes, for past two years
- Yes, for past three years or more
- Yes, there is a special analytical document on spending over a very long term (e.g. more than a decade)
- Other, please specify _____
- No

5.2.j If yes, at what level of detail is this comparison made?

- At aggregate whole-of-government level
- At ministry level
- At another government organisation/programme level

5.2.k Is this a legal requirement?

- Yes
- No.

5.2.l Does the budget documentation contain a projection of expenditure beyond the next fiscal year?

- Yes, for two years
- Yes, for three years.
- Yes, other number of years (indicate: _____)
- No

5.2.m Is this a legal requirement?

- Yes
- No

5.2.n Is an ex post comparison made between projected expenditure in future years and the actual expenditure in those years? (i.e. to gauge the accuracy of the original projections)

- Yes, at aggregate whole of government level
- Yes, at ministry level
- Yes, at another government organisation /programme level
- Yes, at the individual appropriation level
- No

5.2.o Is this a legal requirement?

- Yes
- No

5.2.p Does the budget documentation contain a projection of receipts beyond the next fiscal year?

- Yes, for two years
- Yes, for three years.
- Yes, other number of years (indicate: _____)
- No

5.2.q Is this a legal requirement?

- Yes
- No

5.2.r Is an ex post comparison made between projected receipts in future years and the actual receipts in those years? (i.e. to gauge the accuracy of the original projections)

- Yes, at aggregate whole of government level
- Yes, at ministry level
- Yes, at another government organisation /programme level
- No

5.2.s Is this a legal requirement?

- Yes
- No

5.2.t Does budget documentation formally incorporate information on fiscal risks (e.g., variations in economic assumptions and the uncertain costs of specific expenditure commitments, such as financial restructuring)?

- Not at all or to a very limited extent
- To some extent
- Follows a materiality test, only risks to programmes with certain levels of spending
- Systematically

**IF NECESSARY, PLEASE PROVIDE ADDITIONAL INFORMATION ON THIS SECTION 5.2
"TYPES OF DATA REPORTED IN BUDGET DOCUMENTS"**

5.3 Budget Classification

5.3.a How are expenditures classified in the budget system?

CHECK ALL THAT APPLY

- Function (e.g. Defence, Health, Education)
- Economic Classification (e.g., Employee Compensation, Interest, Grants, Social Benefits)
- Line-Item (or Object) Classification for Procurement of Goods and Services (e.g., Salaries, Travel, Printing, Renting Property, Supplies) within programmes
- Capital/current expenditure breakdown (as part of line-item classification)
- Administrative Classification, or by organization (e.g., the hierarchical levels and administrative units in line ministries)
- Programme Classification reflecting the government's policy objectives and individual programme budgets

5.3.b What Functional Classification is used?

- The UN's Classification of the Functions of Government (COFOG)
- System of national accounts and public finance statistics consistent with Government Finance Statistics (GFS)/System of National Accounts (SNA)
- Other, i.e., a different functional classification is used to classify expenditures (specify: _____)
- No functional classification is maintained

5.3.c Is a decimal coding scheme used to show the hierarchy of line ministry, general directorate, and division responsible for a budget expenditure?

- Yes
- No
- Other scheme, please specify (if necessary) _____

IF NECESSARY, PLEASE PROVIDE ADDITIONAL INFORMATION ON THIS SECTION 5.3 "BUDGET CLASSIFICATION"

5.4 Performance Information

5.4.a Types of Performance Information Included in the Budget Process

5.4.a.1 What mechanisms are used to assess the efficiency, effectiveness, and value of money of public activities?

CHECK ALL THAT APPLY

- Review of the success of major programmes in achieving their announced objectives
- Ad hoc sectoral or programme reviews -
- Systematic government evaluation of efficiency, effectiveness and economy
- Ad hoc government evaluation of efficiency, effectiveness, and economy
- Ad hoc government evaluation of cost effectiveness/value for money
- Performance agreements specifying expected outputs
- Reviews by outside organisations (e.g. the World Bank, peer Supreme Audit Institution)

5.4.a.2 Is non-financial performance data routinely included in budget documentation (process)?

- Yes, for all programmes
- Yes, for more than 75% of programmes
- Yes for more than 50% of programmes
- Yes, for more than 25% of programmes
- Yes, for less than 25% of programmes
- No

5.4.a.3 Does the performance data include performance targets?

- Yes, for all programmes
- Yes, for more than 75% of programmes
- Yes for more than 50% of programmes
- Yes, for more than 25% of programmes
- Yes, for less than 25% of programmes
- No

5.4.a.4 What types of performance targets are included in the budget process?

- Outputs mostly
- Outcomes mostly
- Combination of Outputs and Outcomes in all programmes
- Combination of Outputs and Outcomes in some programmes
- Combination of Outputs and Outcomes in most programmes
- Other
- None

5.4.a.5 Is the inclusion of this performance targets in the budget a legal requirement?

- Yes, for all
- Yes, for most programmes
- Yes, for some programmes
- No

5.4.b Setting Performance Targets and reporting on Actual Performance

5.4.b.1 Are there formal government wide strategies/policies/standards for setting performance targets [either output and/or outcomes]?

- There is a separate strategy/policy for setting output targets
- There is a separate strategy/policy for setting outcome targets
- There is an integrated strategy/policy for setting output and outcome targets
- No government wide strategy/policy, however, individual ministries have implemented their own strategy/policy.
- None

5.4.b.2 Do the following have targets agreed with or set by the Government? If so what sort of targets do they generally have?

	Outcome	Output	Input	No
Ministries	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Local authorities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

5.4.b.3 How are targets set for ministries?

CHECK ALL THAT APPLY

- Agreed as part of budgeting process
- Agreed outside the budgeting process
- Imposed by the centre
- Decided by the ministry/department
- Other, please specify _____

5.4.b.4 Who formally has the responsibility for setting performance targets?

- The President/Prime Minister
- The Minister for the portfolio to which performance target is attributed
- The Minister of Finance
- The Heads of department/other entities which are supposed to deliver on the target
- The Minister of Finance with the minister to which performance target is attributed
- No one
- Other, please specify _____

5.4.b.5 Performance targets can cut across organisational boundaries. How is this dealt with?

CHECK ALL THAT APPLY

- All outputs are formulated independently
- All outcome are formulated independently
- This is a recognized but unresolved issue
- This is not an issue encountered
- Other, please specify _____

5.4.b.6 If so, who is responsible for achieving them?

- One of the relevant ministers
- One of the relevant civil servants
- All the relevant ministers
- All the relevant civil servants
- No one
- Other, please specify _____

5.4.b.7 Are targets routinely displayed in the budget documentation presented to the Ministry of Finance?

- Yes, performance targets are integrated into the main budget submission
- Yes, in a separate report accompanying the budget submission
- Yes, in a separate report.
- No
- Other, please specify _____

5.4.b.8 Who is formally responsible for achieving the targets?

- The relevant minister
- The relevant civil servant
- No one
- The chief executive (President, Prime Minister)
- Other, please specify _____

5.4.b.9 Is performance against targets continuously monitored?

CHECK ALL THAT APPLY

- Yes, by the Prime minister/President's office
- Yes by ministry of finance
- Yes, internally in the relevant ministry
- Yes, internally in entities which are supposed to delivering the target
- Yes, by the legislature
- No
- Other, please specify _____

5.4.b.10 How frequently are ministries/other government organisation required to report on performance against targets to the following bodies?

CHECK ALL THAT APPLY

	Internally within Government organisation / Ministry	Parent ministry	Ministry of Finance	Prime Minister' / President Office	Cabinet	Legislature
Monthly	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Six monthly	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Annual	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Biannual	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ad Hoc	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do not report on	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

5.4.b.11 Are targets routinely displayed in the budget documentation presented to the legislature?

- Yes, in main budget documentation
- Yes, in a separate government-wide report accompanying the budget
- Yes, each ministry prepares reports accompanying the budget
- No
- Other, please specify _____

5.4.b.12 Is actual performance against targets reported?

- Yes, there is a systematic annual report for some programmes
- Yes, there is a systematic annual report for most programmes
- Yes, there are occasional reports for some programmes
- No

5.4.b.13 If performance against targets is reported, how is it reported?

CHECK ALL THAT APPLY

- Reports integrated into annual financial documents
- Reports are integrated into main budget documents
- Reports in other government-wide documents
- Reports in ministry-specific documents
- No

5.4.b.14 Are performance results made available to the public?

CHECK ALL THAT APPLY

- Yes, a government-wide report on performance is published
- Yes, individual ministries publish reports on their performance.
- Yes, as part of other government-wide documents
- Yes, as part of other ministry-specific documents
- No

5.4.b.15 Is the performance data externally audited?

- Yes, for all programmes
- Yes, for most programmes
- Yes, for some programmes
- No

5.4.b.16 If yes, by whom is it audited?

- National audit body
- Ministry of finance
- Audit body of the legislature
- Prime ministries/president's office
- Internal controllers within the relevant ministry/organisation

5.4.c Utilisation of Performance Data

5.4.c.1 Are expenditures specifically linked to strategic goals?

- Yes, for all goals
- Yes, for some goals
- Yes, for a few goals
- No

5.4.c.2 Are expenditures specifically linked to each output or outcome target?

- Yes, for all targets
- Yes, for most targets
- Yes, for some targets
- Yes, for a few targets
- No

5.4.c.3 Is there evidence that performance results are used in determining budget allocations?

CHECK ALL THAT APPLY

- Yes, within government organisation/programmes
- Yes, within ministries
- Yes, by the ministry of finance to decide funding between programmes
- No

5.4.c.4 Is performance against ministries' targets linked to anyone's pay?

- No
- Yes
- Sometimes

5.4.c.5 If so, whose?

- Minister
- Civil Servant
- A number of civil servants
- Other, please specify _____

5.4.c.6 Is it common that politicians use performance measures in decision making?

CHECK ALL THAT APPLY

- Yes, the minister with responsibility for the ministry/entity which is supposed to deliver on the performance target
- Yes, the Head of Government
- Yes, the Cabinet
- Yes, politicians in the budget committee in the legislature
- Yes, politicians in the committee overseeing the ministry/entity which is supposed to deliver on the performance target
- No

5.4.c.7 Do the groups listed below use performance results in making any of the following decisions?

CHECK ALL THAT APPLY

	Internally within agency/ ministry	Parent ministry	Ministry of Finance	Prime Minister' / President Office	Cabinet	Legislature
Allocating resources between programmes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Allocating resources within programmes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Setting programmes priorities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Changing work processes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Setting individual staff performance plans	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Adopting new programme approaches	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do not use	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

5.4.c.8 Are rewards and/or sanctions applied if performance targets are met or are not met?

- It is reflected in the pay of the heads of ministries/entities with responsibility for delivering the target
- It is reflected in the future career opportunities of the heads of ministries/entities with responsibility for delivering the target
- It is reflected in the size of the budget for the department or government organisation/agency
- There are no rewards or sanctions
- Other, please specify _____

5.4.c.9 What will happen in the next five years with regard to the level of attention given to performance targets in the budget procedure?

- There are plans to introduce output targets in the budget process in the next five years
- There are already output targets in the budget and there are plans to include outcomes
- There are no output targets in the budget process but plans to move to outcome targets
- There are output and outcome target in the budget and there are plans to improve measure and use
- There are plans to reduce the use of performance measures in the budget process
- There are no plans to include performance measures in the budget process

**IF NECESSARY, PLEASE PROVIDE ADDITIONAL INFORMATION ON THIS SECTION 5.4
"PERFORMANCE INFORMATION"**

PART 6. FISCAL RELATIONS AMONG LEVELS OF GOVERNMENT

6.1 General requests

6.1.a How many levels of sub-national government, which are financially autonomous and politically accountable to citizens, exist in your country? At each level how many institutional units are there?

LEVELS	NAME (please specify the name of the level for your country)	NUMBER (please specify the approximate number of units for each level)
Level 1 For example, states or regions	_____	_____
Level 2 For example, provinces	_____	_____
Level 3 For example, municipalities	_____	_____
Level 4	_____	_____

6.1.b Is there an institutional setting that guarantees the interests of sub-national levels?

- Yes, the Chamber of the Regions has an important role in the legislative process
- Yes, delegates of each level are involved in/participate to the political decisions of national government (Conference or Forum)
- Any level may start a formal proceeding to the Constitutional Court
- Other, please specify _____

IF NECESSARY, PLEASE PROVIDE ADDITIONAL INFORMATION ON THIS SECTION 6.1 "GENERAL REQUESTS"

IMPORTANT REMARK

When different layers of government exist, please answer the following questions with reference to only one level of government. Please choose the level that is the most important in your country and indicate which level you have chosen below. Please use this level to answer the remaining questions in Part 6.

CHOSEN LEVEL: _____

6.2 Revenues

6.2.a How are the revenue raising responsibilities assigned across levels of government?

- Upward revenue sharing: all or most taxing powers are assigned to sub-national governments and they subsequently transfer the resources to the central government
- Downward revenue sharing: all or most taxing powers are assigned to central government, that transfers the resources to lower levels
- Each level of government has its own sources of revenues. Various types of intergovernmental transfers exist, mainly from central government to sub-national or among sub-national

6.2.b What role does the national government play in regard to taxes levied by lower levels of government?

	Some taxes	Most taxes
Complete separation of the tax bases for the different levels of government. The national government has no role in setting the taxes that are imposed by lower levels of government	<input type="checkbox"/>	<input type="checkbox"/>
There is the separation of the tax bases for the different levels of government. The national government sets most taxes, but lower levels are permitted to set the specific tax rate within a certain band specified by the national government	<input type="checkbox"/>	<input type="checkbox"/>
Different levels tap the same tax base. The national government sets most taxes, but lower levels are permitted to set their specific tax rate within some limits	<input type="checkbox"/>	<input type="checkbox"/>

Other, please specify _____

6.2.c What is the percentage of sub-national spending financed by own revenues?

Please specify the percentage _____

6.2.d How is the fiscal gap addressed?

	Mainly	In part
Revenue sharing	<input type="checkbox"/>	<input type="checkbox"/>
Block grants	<input type="checkbox"/>	<input type="checkbox"/>
Conditional grants	<input type="checkbox"/>	<input type="checkbox"/>

Other, please specify _____

6.2.e What is the legal basis of the system of intergovernmental transfers?

- The system is precisely determined by the Constitution (rates, flows, etc.)
- The principles are contained in the Constitution and the actual criteria are approved with national law, with the prior agreement of lower levels of government
- The system is decided with national law (budget or other law), with the prior agreement of lower levels
- The system is approved with federal law and lower levels have no voice in its determination

6.2.f What other type of financial relations exist from the central /federal budget to the sub-national governments?

CHECK ALL THAT APPLY

- Recurrent specific purpose grants for current/operational expenditure
- Once off nature for capital expenditure
- Other, please specify _____

6.2.g What is the revenue breakdown of the sub-national government budget, in percentage terms and by source of revenue?

REVENUES	PLEASE SPECIFY THE PERCENTAGE FOR EACH POINT
Own revenues	_____
Revenues sharing	_____
Block grants	_____
Conditional grants	_____
Specific purpose grants	_____
Total revenues	100%

6.2.h In case of horizontal imbalance, is there an equalisation system?

- No.
- Yes an equalisation system managed through national transfers (vertical equalisation system)
- Yes an equalisation system managed among regions (horizontal equalisation system)
- Other, please specify _____

6.2.i What are the main criteria for the equalisation system?

CHECK ALL THAT APPLY

- To equalise the amount of revenues per capita
- To equalise the provision of public services
- To equalise the provision of some public services
- To reward the fiscal effort
- Other, please specify _____

6.2.j If the equalisation system is designed to equalise the amount of revenues per capita, what is the percentage of equalisation across territories?

- 100 %
- Up to 90%
- Between 50 and 75 %
- Less than 50 %

**IF NECESSARY, PLEASE PROVIDE ADDITIONAL INFORMATION ON THIS SECTION 6.2
"REVENUES"**

6.3 Expenditures

6.3.a What is the legal framework to define roles and responsibilities of spending assignments?

- The Constitution lists the functions to be covered by the national government. All the other functions are assigned to other levels
- The Constitution lists both the functions to be covered by the national government and the concurrent responsibilities. All the other functions are assigned to other levels
- The Constitution lists the functions to be covered by subnational governments. All the other functions are assigned to national government
- The Legislature may delegate specific functions to sub-national through specific legislation
- Other, please specify _____

6.3.b At what levels the following functions are assigned?

	National	Sub-national	Concurrent
Foreign affairs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Foreign trade	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Immigration	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Defense	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Currency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Financial markets and bank system	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Competition	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Public order and security, excluded local police.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Justice	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Education: primary and secondary school	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Education: post secondary school	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Education: professional school	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Scientific research	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Health	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Environment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Old age and disability pensions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Labour market	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Unemployment benefits	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Social assistance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Local police	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Fire prevention	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Transport infrastructure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Local transport	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rubbish collection	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sanitation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Waters	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Energy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Culture	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

6.3.c What role does the national government have in regard to expenditure by lower levels of government?

	Most of the expenditure	Some expenditure	Few expenditure
The national and sub-national governments have clear and separate roles	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
There are concurrent responsibilities: national government sets the policy strategy and lower levels decide on public services within that context	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
There are concurrent responsibilities: the national government sets the nation-wide standards and the sub-nationals decide on public services with those constraints	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
National and subnational governments' responsibilities overlap. Programmes implemented in the same sectors by different levels create duplications	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
There is a central assignment of responsibility and a decentralised provision of public goods	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Other, please specify _____

6.3.d What is the expenditure breakdown of the sub-national government budget, in percentage terms and by type of responsibilities?

Expenditure	Please specify the percentage for each section
Completely independent from national government	_____
Expenditure with policy guidelines imposed by national government	_____
Expenditure with nation-wide standards imposed by the central government	_____
Central responsibility, with decentralised public service provision	_____
Total expenditure	100 %

IF NECESSARY, PLEASE PROVIDE ADDITIONAL INFORMATION ON THIS SECTION 6.3 "EXPENDITURES"

6.4 Macroeconomics - Aggregate Fiscal Policy

6.4.a Are there any limits on the borrowing activity of lower levels of government?

- No
- The sub-national governments have fixed the limits in their Constitution or statute
- Yes, lower levels of government are not permitted to borrow by the national/federal Constitution
- Yes, the national government imposes maximum levels of borrowing for lower levels of government which cannot be exceeded
- Yes, each loan must be approved by the national government on a case-by-case basis
- Yes the national government and lower levels of government hold formal consultations on the level of borrowing, but these are not binding
- Other, please specify _____

6.4.b Does the national government explicitly or implicitly guarantee the borrowing activity of lower levels of government?

- No, the national government does not guarantee the borrowing activities of lower levels, neither explicitly nor implicitly
- Yes, all borrowing activities of lower levels of government are implicitly guaranteed by the national government
- Yes, all borrowing activities of lower levels of government are explicitly guaranteed by the national government
- Yes, borrowing by lower levels of government is guaranteed by the national government on a case-by-case basis. In practice, this applies to *most* borrowing activity
- Yes, borrowing by lower levels of government is guaranteed by the national government on a case-by-case basis. In practice, this applies in *exceptional cases* only
- Other, please specify _____

6.4.c What role does the national government have in regard to the overall expenditure level of lower layers of government?

- The national government has no role
- The national government sets limits for the level of total expenditure or the growth in total expenditure
- The national government and lower levels of government conduct formal consultations on the level of expenditure by lower levels of government, but these are not binding
- Other, please specify _____

6.4.d Does the national government have a co-ordination role in terms of general government aggregates?

- No, national and sub-national governments are completely independent. The general government aggregates are not calculated.
- Supranational (EU, international organisation rules) or domestic commitments make the general government aggregate relevant. The main lines of budgetary policy are agreed within a body in which all actors are involved (institutional forum). The same body should monitor the implementation of agreed plans.
- Supranational (EU, international organisation rules) or domestic commitments make the general government aggregate relevant. The central government has the co-ordination power to ensure the consistency of budgetary policies with national macroeconomic objectives.

6.4.e *Please answer only if applicable: What is the content of the central government co-ordination role?*

- To set the targets (deficit, expenditures, primary expenditure, etc.) for sub-national governments (directly or in case of no agreement) in order to ensure the consistency of budgetary policies with national macroeconomic objectives
- To set the targets and monitor the implementation of the budget, publishing the relevant figures
- To set the targets and monitor trends. To suggest corrections and, if necessary, to enforce them

**IF NECESSARY, PLEASE PROVIDE ADDITIONAL INFORMATION ON THIS SECTION 6.4
MACROECONOMICS - AGGREGATE FISCAL POLICY**

6.5 Budgeting and reporting

6.5.a Is there a common standard for budgeting for national and sub-national governments?

- Yes, national and sub-national governments have the same budget classification and accounting rules, set by the national government
- Yes, national and sub-national governments have the same budget classification and accounting rules, set by external bodies
- No, national and sub-national governments do not use common standards. The standards for the sub-national levels are set by the national government
- No, national and sub-national governments do not use common standards. Each authority decides on its budget classification

6.5.b Is there a common financial reporting requirement for lower levels of government?

- Yes, financial reporting requirements for lower levels of government are set by the national government
- Yes, lower levels of government have agreed upon their financial reporting practices
- No, lower levels of government have different financial reporting practices

6.5.c If applicable, which of the following financial reports by lower levels of government are generally collected by the national government?

- Budgets of lower levels of government (taxation and expenditure)
- Annual financial statements (audited)
- In-year reports on the implementation of the budget
- Monthly
- Quarterly
- Biannually
- Other, please specify _____

6.5.d Do the existing financial reports permit the evaluation of actual trends in the general government aggregates?

	Every months	Every three months	Every six months
Yes, it is possible to evaluate the trends. The causes of the differences with the estimates are clearly understood (by type of revenue or of expenditure).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes, it is possible to evaluate the trends on an aggregate basis. The causes of the differences with the estimates are understandable only in terms of aggregate revenues or expenditures.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes, it is possible to evaluate the trends only on an aggregate basis. It is impossible to evaluate the main causes of the differences with the estimates.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

6.5.e Are the general government aggregates included in the budget document presented to the Legislature?

- Yes they are included in the budget documents and they are voted by the Legislature
- Yes they are included in the budget documents for knowledge purpose
- No, the Legislature examines only the national budget. The general government aggregate is not included in any budget document

6.5.f Are the actual general government figures transmitted to the Legislature during the year?

	Every months	Every three months	Every six months	At the end of the financial year
Yes, they are transmitted and discussed by the Legislature.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes they are transmitted for knowledge purpose	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
No	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IF NECESSARY, PLEASE PROVIDE ADDITIONAL INFORMATION ON THIS SECTION 6.5 "BUDGETING AND REPORTING"

PART 7 SPECIAL RELATIONSHIPS/ISSUES

7.1 Human Resources and the Budget

7.1.a Is there a maximum ceiling on the number of permanent staff that government organisations may employ? *Special restrictions that apply only to senior executive staff should be disregarded.*

- Yes, these are set out in authorising/organic law
- Yes, these are set out in authorising/organic law, but only certain Ministries or government bodies
- Yes, these are set out in appropriations law
- Yes, these are set out in appropriations law, but only certain Ministries or government bodies
- No, the level of funding in the budget imposes a de facto ceiling.

7.1.b What best characterizes pay negotiations with staff?

- A central government personnel organisation conducts all negotiations for the government.
- A two-tier system for conducting pay negotiations is in place. A central government personnel organisation concludes a general framework agreement and then each government organisation is granted flexibility in implementing the central agreement.
- Each government organisation conducts its own pay negotiations with staff.
- Other, please specify _____

7.1.c Following the conclusion of pay negotiations, are the budgets of government organizations adjusted fully to reflect the increased expenditure?

- Yes, fully adjusted
- Yes, mostly adjusted. Government organizations are expected to bear a certain share of the increase
- No, they are not adjusted
- Other, please specify _____

7.1.d Does the Budget Office/Ministry of Finance approve revisions to pay scales?

- Yes,
- Yes, for most revisions
- No

**IF NECESSARY, PLEASE PROVIDE ADDITIONAL INFORMATION ON THIS SECTION 7.1
"HUMAN RESOURCES AND THE BUDGET"**

7.2 Financial management and control of government agencies

7.2.a General information on the agency system in your country

IMPORTANT PRECISION FOR THE COMPLETION OF THIS SECTION

In this section of the questionnaire, depending on the administrative organisation and on the type of agencies of your country, **you might be able to complete the answers for the three categories (Arm's length agency, Public Law Agencies, Mixed Agencies) or for only one or two of these categories.**

7.2.a.1 What legal authority is required to create and define the status of a government agency?

CHECK ALL THAT APPLY

	Decision by Cabinet/Council of Minister	Any ministry/ Department	Any ministry, but a special role is devolved to the Ministry of Finance/Budget	Any ministry, but the Parliament needs to give his approval
Arm's length agency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Public law agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mixed agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Other, please specify _____

7.2.a.2 How many of the different types of government agencies are there in your country?

- _____ Arm's length agencies
- _____ Public law agencies
- _____ Mixed agencies
- Other, please specify _____

7.2.a.3 Do government agencies have board?

CHECK ALL THAT APPLY

	Governing boards	Management boards	Advisory boards	None
Arm's length agency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Public law agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mixed agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

7.2.a.4 The agency has a main line of accountability to:

CHECK ALL THAT APPLY

	Parent ministry	Ministry of Finance	Prime Minister's Office	Cabinet	President	Parliament
Arm's length agency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Public law agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mixed agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

7.2.a.5 Is the budget of government agencies part of the government central budget?

	Yes, entirely	Yes, partially	No
Arm's length agency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Public law agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mixed agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

7.2.a.6 Could you please tick one of the following boxes, and indicate, within the ranges below, the percentage that the total agencies' budget represents compared to the overall government budget:

	Less than 10 %	10 - 20 %	20 - 40 %	40 - 60 %	60 - 80 %	80 - 100 %	More than 100 %
Total of arm's length agency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Total of public law agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Total of mixed agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

7.2.b Budget preparation and management in government agencies

7.2.b.1 The Agency's budget is prepared by:

	Agency managers	Agency management in collaboration with parent/Central management ministries	Parent/Central management ministries in collaboration with Ministry of Finance/Budget/Treasury
Arm's length agency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Public law agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mixed agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Other, please specify _____

7.2.b.2 In most cases, budgets are prepared:

	On an annual basis	On a bi-annual basis	On a multi-year basis
Arm's length agency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Public law agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mixed agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Other, please specify _____

7.2.b.3 The agency's budget is individually approved by one or several of the following organisations:

CHECK ALL THAT APPLY

	Parent/Central management ministries	Ministry of Finance/Budget/ Treasury	Prime Minister's Office/Cabinet	Parliament	None
Arm's length agency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Public law agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mixed agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Other, please specify _____

7.2.b.4 What parts of its budget must the agency submit for approval to the reporting authority?

	Operating budget only	Investment budget only	Operating budget plus Investment budget	Business Plan	Borrowing programme	Full operational plan
Arm's length agency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Public law agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mixed agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Other, please specify _____

7.2.c Relationship and reporting mechanisms with parent ministry

7.2.c.1 Is performance management used in most government agencies?

	Yes	No, but planned to use in the next 5 years	No
Arm's length agency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Public law agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mixed agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- If YES, please reply to next questions of this section
- If NO, please go to section 7.2.d

7.2.c.2 What types of performance targets are included in the budget process of government agencies?

	Outputs mostly	Outcomes mostly	Combination of outputs and outcomes	None
Arm's length agency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Public law agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mixed agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

7.2.c.3 How is performance management organised?

	Yearly contracts on programmes and activities	Multi-year agreements on tasks and targets
Arm's length agency	<input type="checkbox"/>	<input type="checkbox"/>
Public law agencies	<input type="checkbox"/>	<input type="checkbox"/>
Mixed agencies	<input type="checkbox"/>	<input type="checkbox"/>

Other, please specify _____

7.2.c.4 What inputs control rules have been relaxed?

	All inputs	Staff numbers	Salaries benefits	Operating budget agencies
Arm's length agency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Public law agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mixed agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Other, please specify _____

7.2.c.5 Are regular performance reports submitted to:

	Sector ministry	Ministry of Finance	Government	Parliament	Public	None
Arm's length agency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Public law agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mixed agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

7.2.d Financial arrangements

7.2.d.1 If financial targets are set jointly by the line minister and the chief executive and boards, what forms do they take?

	Financial targets written in the Budget Law	Financial targets written in a formal contract arrangement with the line ministry	Informal arrangement with the Ministry
Arm's length agency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Public law agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mixed agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Other, please specify _____

7.2.d.2 Do agencies report on the achievement of these financial targets?

	Yes, chief executives/ management boards of agencies report on these targets to the parent ministry	No, but planned in the next 5 years	No, there is no formal reporting on these targets
Arm's length agency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Public law agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mixed agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Other, please specify _____

7.2.e Accounting standards in government agencies

7.2.e.1 Are government wide accounting standards applied in agencies?

	Yes	No, there is a special regime for agencies	No, private accounting standards are used
Arm's length agency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Public law agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mixed agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Other, please specify _____

7.2.f Revenue policy, subsidies and management of surpluses in government agencies

7.2.f.1 How are government agencies mainly funded?

	Not differentiated from government central budget	Subsidies from government central budget	Mainly funded by taxes administered by the agency	Funded by State subsidies and taxes	Partially funded by user-fees or private revenues and by the State	Entirely funded by user-fees or private revenues
Arm's length agency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Public law agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mixed agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Other, please specify _____

7.2.f.2 Subsidies to government agencies : are they authorised as any other subsidy?

	Yes	No
Arm's length agency	<input type="checkbox"/>	<input type="checkbox"/>
Public agencies	<input type="checkbox"/>	<input type="checkbox"/>
Mixed agencies	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Other, please specify _____		

7.2.f.3 In mixed agencies, where are the decision-making authorities for key revenue issues?

	Agency itself	Sector/Parent Minister	Ministry of Finance	Cabinet	Parliament
Levels of tolls or earmarked taxes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Prices charged for products or services	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Service level and quality (especially for unregulated monopolies)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Defining client groups eligible for benefits, price or fee differentials, level of subsidy, etc	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

7.2.f.4 What happens to financial surpluses at year-end?

	Dividend to the Budget carried over to next year	Offset against next year budget	Price reductions
Arm's length agency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Public law agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mixed agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

7.2.g Expenditures and borrowing in government agencies

7.2.g.1 When administering specific programmes, do agencies keep the funds for such programmes carefully segregated from the operating budget of the agency?

	Yes	No
Arm's length agency	<input type="checkbox"/>	<input type="checkbox"/>
Public law agencies	<input type="checkbox"/>	<input type="checkbox"/>
Mixed agencies	<input type="checkbox"/>	<input type="checkbox"/>

7.2.g.2 Do public procurement laws apply to government agencies?

	Yes	No
Arm's length agency	<input type="checkbox"/>	<input type="checkbox"/>
Public agencies	<input type="checkbox"/>	<input type="checkbox"/>
Mixed agencies	<input type="checkbox"/>	<input type="checkbox"/>

Other, please specify _____

7.2.g.3 Borrowing and lending in government agencies: are government agencies authorised:

	To borrow	To lend and carry forward for the surpluses	Not authorised
Arm's length agency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Public law agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mixed agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Other, please specify _____

→ **If government agencies are authorised to borrow, please answer next questions**

→ **If no, please go to section 7.2.h**

7.2.g.4 Can government agencies borrow:

	From the Treasury/Government borrowing authorities	From banks	From the market
Arm's length agency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Public law agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mixed agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Other, please specify _____

7.2.g.5 Where is the authority to borrow, and approve the quantum, form and terms of the borrowing vested?

	In the government agency management itself	In sector Minister	In Ministry of Finance	Cabinet/Prime Minister's Office	Parliament
Arm's length agency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Public law agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mixed agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Other, please specify _____

7.2.g.6 Does the government guarantee the debt?

	Yes, explicitly	Yes, implicitly	No
Arm's length agency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Public law agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mixed agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

7.2.g.7 How do government accounts record agency debt?

	Reserves for potential losses are provided	All potential liabilities are reported
Arm's length agency	<input type="checkbox"/>	<input type="checkbox"/>
Public law agencies	<input type="checkbox"/>	<input type="checkbox"/>
Mixed agencies	<input type="checkbox"/>	<input type="checkbox"/>

Other, please specify _____

7.2.h Reporting mechanisms to parliament and transparency of budget practices of government agencies

7.2.h1 Reporting agency's budget to parliament: in what way is the agency's budget made public?

	Published in the Annual State Budget	Included as a line item in the budget of the sector ministry	Included among background papers tabled with the State budget	Included in government financial reports	Made public individually	None
Arm's length agency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Public law agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mixed agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Other, please specify _____

7.2.h.2 How do agencies report to Parliament?

	Annual report are annexed to budget documents that are examined by the legislature	Annual report are transmitted to Parliament for information and control	Annual reports are not transmitted to Parliament
Arm's length agency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Public law agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mixed agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Other, please specify _____

7.2.h.3 Do agencies produce regularly a report presenting its activities/outputs/outcomes?

	Yes, on a yearly basis	Yes, several times per year	No
Arm's length agency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Public law agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mixed agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Other, please specify _____

7.2.h.4 Please specify which of the following items does the report include?

	A review of activities	Performance against targets	Information and commercial activity	Future strategy
Arm's length agency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Public law agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mixed agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	Other, please specify _____			

7.2.h.5 In what way are agencies accountable to Parliament (to the relevant select committee/accountability bodies)?

	Government/Ministers answer to Parliament on the agency's behalf	Agencies report directly to Parliament	Agencies are not accountable to Parliament
Arm's length agency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Public law agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mixed agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	Other, please specify _____		

7.2.i Control and audit of budget practices and processes of government agencies

7.2.i.1 Are government agencies subject to a mandatory framework or model for their internal/external controls?

	Yes	No
Arm's length agency	<input type="checkbox"/>	<input type="checkbox"/>
Public law agencies	<input type="checkbox"/>	<input type="checkbox"/>
Mixed agencies	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	Other, please specify _____	

7.2.i.2 Internal audit is made regularly in most government agencies?

	Yes, on a yearly basis	Yes, but not regularly	No
Arm's length agency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Public law agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mixed agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	Other, please specify _____		

7.2.i.3 Government agencies are subject to audit by:

	The supreme audit institution	Expert auditors of the Government	Expert auditors from the Parliament (Budget Committee Office, Audit Office of the Parliament,...)	External auditors (Private sector auditors)	Both the supreme audit institution and private sector auditors	None
Arm's length agency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Public law agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mixed agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Other, please specify _____

7.2.i.4 What type of audits is required?

	Financial audit	Regularity audit	Value-for money audit	None
Arm's length agency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Public law agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mixed agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Other, please specify _____

7.2.i.5 To what authority is the audit report directed?

	Sector Ministry	Finance/Budget ministry	Parliament	Prime Minister's/Cabinet Office	None
Arm's length agency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Public law agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mixed agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Other, please specify _____

7.2.i.6 Are external audits made public?

	Yes	No
Arm's length agency	<input type="checkbox"/>	<input type="checkbox"/>
Public law agencies	<input type="checkbox"/>	<input type="checkbox"/>
Mixed agencies	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Other, please specify _____		

**IF NECESSARY, PLEASE PROVIDE ADDITIONAL INFORMATION ON THIS SECTION 7.2
"FINANCIAL MANAGEMENT AND CONTROL OF GOVERNMENT AGENCIES"**

7.3 Budgeting for the Judiciary

7.3.a General requests

7.3.a.1 Who is responsible for administering the court system?

- A government department/Ministry (justice, interior)
- An agency reporting to a government Ministry/department
- An independent bureau or agency
- An agency or judicial council headed by the Minister of Justice (or other Executive branch official)
- The courts themselves administer the system
- Other, please specify _____

7.3.a.2 How is the court system financed?

- Through the national budget
- Through the national budget, supplemented with fees and charges
- Through sub national budgets
- Through fees and charges

7.3.b Budget for the Judiciary

7.3.b.1 What does the budget cover?

CHECK ALL THAT APPLY

- The ordinary judiciary (including court buildings, professional and auxiliary personnel),
- Cost of an adequate defence (legal aid etc.),
- Cost of investigation and preparation of cases (public prosecution incl. special investigative units)
- All or part of the prison system,
- Branches of the judiciary (administrative, labour, commercial, armed forces, etc.),
- Alternative dispute settlement mechanisms;
- Education and training facilities for judges
- Courts on the local and provincial level
- Cost of other quasi judicial organs (e.g. ombudsman, defender of the people)

7.3.b.2 How is the budget of the judiciary treated?

- As part of the national budget (like other expenditure programmes)
- As an extra-budgetary fund with its own rules and procedures
- Other, please specify _____

7.3.b.3 Does the budget preparation process for the judiciary follow the normal annual cycle for preparing the draft national budget and submitting it to the legislature for approval?

- Yes, it follows the normal budget cycle with minor or no differences
 Yes, but with there are significant variations from these procedures
 (please specify: _____)
 No

7.3.b.4 Who is in charge of preparing the judiciary's budget?

- The Ministry of Justice
 Independent judicial administrative body
 Other independent body
 Direct parliamentary appropriation

7.3.b.5 If prepared by an organisation other than a government Ministry, does the executive/government have the right to amend the request?

- Yes
 Yes, within limits
 No

7.3.b.6 Does a different organization (from the one that prepares the budget for the judiciary) present the budget of the judiciary to parliament?

- Yes
 No

7.3.b.7 If the answer to the above question is yes, which organisation presents the budget of the judiciary to parliament?

- The Ministry of Justice
 Independent judicial administrative body
 Other independent body
 Direct parliamentary appropriation

7.3.b.8 Are there any special "protections" for the judicial budget that do not apply to other areas of public expenditure, (e.g. exemption from savings or cuts, protection for judges salaries or capital expenditure programmes)?

- Yes, please specify _____
 No

7.3.b.9 Are there any special arrangements within the legislature for handling the budget proposals for the judiciary (e.g. for dealing with the proposals in a standing committee of the legislature)?

- Yes
 No

7.3.b.10 Are there provisions for making supplementary budgets or in-year adjustments to the judicial budget? Do these follow the normal ministry of finance rules in this area?

- Yes, can seek supplementary funding and follows normal budget rules
- Yes, can seek supplementary funding but follows special rules (please specify: _____)
- No, no provisions for making supplementary budgets

7.3.c Reporting on and Audit of Finances for the Judiciary

7.3.c.1 Are financial accounting reports prepared on the implementation of the annual budget of the judiciary?

- Yes
- No

7.3.c.2 Are these reports prepared as part of the financial reports on the national budget?

- Yes, they are prepared in coordination with the financial reports on the national budget
- No, they are prepared separately
- Other, please specify _____

7.3.c.3 Who audits the financial reports for the judiciary?

- The Supreme Audit Institution
- An independent external auditor
- A government (ministry) auditor
- No audit is undertaken routinely

7.3.c.4 Is there an internal audit of the judiciary's financial management systems?

- Yes
- No

7.3.d Revenues to Support the Judiciary

7.3.d.1 Does the judiciary have any independent sources of revenue?

- Yes, court fees
- Yes, other revenues including fines
- No, judiciary does not have an independent source of revenue

7.3.d.2 Are financial reports on revenues collected subject to external audit?

- Yes
- No

7.3.d.3 Is the revenue collection system subject to internal audit?

- Yes
- No

7.3.d.4 Are judges and court officials paid as public/civil servants? Or do they have a special pay system designed to ensure neutrality/independence?

- Paid as public/civil servants
- Special pay system
- Other, please specify _____

7.3.d.5 If there are special pay arrangements for judges, how is their pay determined?

- By an independent salary review body
- Other mechanism, please specify _____

7.3.d.6 Are judges permitted to supplement their salaries with other income, e.g. from private work?

- Yes, but under strict rules and limits (please specify _____)
- Yes, unrestricted
- No, they are prohibited from supplementing their judicial salaries

**IF NECESSARY, PLEASE PROVIDE ADDITIONAL INFORMATION ON THIS SECTION 7.3
"BUDGETING FOR THE JUDICIARY"**

7.4 Donor Funding and the Budget

7.4.a Does your country receive donor funds? (e.g. bilateral aid, development loans from international financial institutions, etc.)

- Yes
 No

IF YES, PLEASE COMPLETE THE FOLLOWING:

7.4.b Are donor funds “on-budget”?

- Yes
 No

7.4.c Are there central rules assigning who within the government may engage donors?

- Yes, any governmental entity
 Yes, only certain entities
 Ministry of Finance
 Prime Minister/President’s office
 Special Ministry/government entity for donor funds
 No
 Other, please specify _____

7.4.d Is information on donor conditionalities published?

- Yes
 Yes, on a case by case basis
 No

7.4.e Are there long range estimates on the implications of loans published? (e.g. recurrent costs, interest payments, counterpart funding)

- Yes
 Yes, for loans that surpass a certain threshold
 No

7.4.f Are the audit and control procedures for donor funds identical?

- Yes
 No, they are different according to lending/donor organisation
 No, they are different according to loan or grant

7.4.g Are the audit and reporting procedures for outside aid the same as expenditures from local revenue?

- Yes
 No

**IF NECESSARY, PLEASE PROVIDE ADDITIONAL INFORMATION ON THIS SECTION 7.4
"DONOR FUNDING AND THE BUDGET"**

MANDATORY BACKGROUND INFORMATION

Name of your country: _____

Name of the survey coordinator: _____

Title: _____

Ministry/Department: _____

E-mail: _____

Tel.: _____

Facsimile: _____

Mail Address: _____

Special comments that you would like to make: