

OECD BUDGET PRACTICES AND PROCEDURES SURVEY

Survey background and objectives:

The *OECD Budgeting Practices and Procedures Surveys* is carried out by the Secretariat every four to five years – with the first survey executed in 2003 and a revised, more comprehensive questionnaire distributed in 2007. The overarching objective of the survey is to provide a publically-available, internationally comparable set of data that will allow for the analysis and benchmarking of good budgeting practices over time.

Country coverage has been wide- with both OECD member and non-member countries taking part. The 2012 survey cycle is currently underway with the various sub-groups of the Working Party of Senior Budget Officials (SBO) receiving condensed questionnaires which address their respective areas of expertise (e.g. performance budgeting, fiscal councils and financial management). The present *2012 Budgeting Practices and Procedure* Questionnaire is directed specifically to delegates of the SBO and covers the entire budgeting process- from formulation, to approval, execution and reporting. The questionnaire also addresses cross-cutting and topical issues such as fiscal sustainability and budget transparency.

Responses collected via this questionnaire will be used to update the existing OECD International Budget Practices and Procedures Database, which is available online free of charge. Additionally, results will be featured in the forthcoming *Government at a Glance 2013* (planned for release in the autumn of that year), where data will be presented both in raw format as well as in the form of composite indicators. [*] Finally, survey responses and key findings will be featured in upcoming editions of the *OECD Journal on Budgeting*.]**

It is important to note that, prior to publication or being included online, all data and methodologies will be reviewed and validated by members of the Working Party of Senior Budget Officials. Because select questions from 2007 may have been adapted for the 2012 version, some newly collected data may need to be modified (e.g. used as a proxy for previous variables) in order to allow for comparison of results over time. All such instances will be clearly annotated.

Deadline: 15 January 2013.

Action:

Please note that the document attached to the e-mail invitation sent to the respondent is only intended for reference, to help planning your responses and coordinate with colleagues/other respondents. Final responses must be submitted via the **online questionnaire**. The use of the online instrument will help improve data quality and comparability.

Via email, the Secretariat will provide delegates to the SBO with a web link to the questionnaire, as well as the corresponding username and password needed to access it. The online questionnaire tool allows respondents to start and stop the questionnaire at their convenience (answers will be saved), and to share the responsibility of responding with other officials/experts. Further technical instructions will also be provided by email.

Delegates are asked to kindly nominate a respondent(s), coordinate with the respondent(s) to finalise answers, and liaise between the OECD and the respondent(s) after final submission should any further clarification or verification be needed. SBO Delegates however are responsible for the validation and accuracy of the final submission of data.

Prior to and during completion, respondents are encouraged to consult their previous years' responses from their governments at:

http://www.oecd.org/document/61/0,3746,en_2649_34119_2494461_1_1_1_1,00.html

Help:

For further assistance, information or advice in completing this questionnaire please contact Knut Klepsvik (Knut.Klepsvik@oecd.org) and/or Natalia Nolan Flecha (Natalia.nolanflecha@oecd.org). If a respondent encounters questions which they find very difficult or resource-intensive to answer, they should not hesitate to contact the Secretariat for assistance.

[*] Government at a Glance: www.oecd.org/gov/indicators/govataglance

[**] OECD Journal on Budgeting:

http://www.oecd.org/document/0,3746,en_2649_34119_2074062_1_1_1_1,00.html

Important guidelines for completing the questionnaire:

Respondents of questionnaire

As previously mentioned, delegates to the SBO are asked to nominate a respondent or group of respondents that they deem qualified to answer the enclosed questions. These should be firstly from the Central Budget Authority (CBA) and specifically, from a Division/Unit responsible in the Executive responsible for budget formulation and oversight. If these responsibilities are shared by different Divisions/Units within or outside of the CBA, stakeholders from all applicable institutions should be involved in responding to the questionnaire. In such cases, SBO delegates are kindly asked to facilitate this process and take ownership/responsibility for the accuracy of the final submission.

Scope of questionnaire

With very few exceptions (which are clearly indicated), respondents are asked to provide information or data on the policies and practices in place in **central/federal government** (these terms are considered synonymous and are hereafter referred to as central government). While this limits the scope of the responses and will not capture the activities of sub-national governments (which account for a large proportion of expenditures within many countries), it ensures that the data are comparable across all responding countries.

Definitions of key terms

When completing this questionnaire, kindly review and actively refer to the **Glossary of Key Terms** (here [attached](#); the link will also be provided on the first response page of each section of the questionnaire). In the majority of instances, OECD definitions have been applied as published in the *OECD Journal on Budgeting*.

It is possible that the terminology applied in this questionnaire may not exactly match- or may not be applicable- to the particular context in your country. In such cases, please use the comments section (or other space provided) to specify the terminology used in your country and clarify your choice of response. This additional clarification will enhance comparability and data quality.

Data availability

Several questions in the questionnaire will ask countries to provide quantitative data. If this data is not available, if it is being provided for a time period other than what is asked in the question, or if there are important caveats that should be known, please be sure to note these in the comments section provided.

RESPONDENT(S)' CONTACT INFORMATION

Contact: Please provide the contact information for the **main person** responsible for responding to this questionnaire. This information will be used by the OECD in case follow-up is needed to clarify responses to enhance data comparability across countries. If you would like to list multiple contacts, you can enter the information for the additional staff at the end of this page.

* Surname (s):

* First Name (s):

* Respondent's institution (*name and web link of Central Budget Authority, Line Ministry/ Department or Executive Agency under Line Ministry/Department*):

* Position/title:

* Email address (summary of responses will be sent automatically to this address upon completion):

* Telephone:

Names and emails of additional respondents, if applicable:



Structure of Questionnaire:

The questionnaire is organised into the following four parts:

Part I - General information

Part II - Budget formulation

II.1 - Macroeconomics estimates and fiscal projections

II.2 - Fiscal rules

II.3 - Medium-term expenditures framework

II.4 - Executive budget negotiation

II.5 - Off-Budget expenditures (excluding PPPs)

II.6 - Public-Private Partnerships

II.7 - Budget transparency and participation

II.8 - Performance budgeting

Part III - Budget approval

Part IV - Budget execution

IV.1 - Expenditure flexibility

IV.2 - Supplementary budgets

IV.3 - Reserve funds



PART I - GENERAL INFORMATION

*** 1a. Where is the function of the Central Budget Authority (CBA) located in your government?**

Please select one.

- a. Ministry of Finance/Economy
- b. President's Office
- c. Prime Minister's Office
- d. Independent agency
- e. Other central government institution
- f. CBA is split between two or more Ministries/Agencies, please specify organisations and provide web links to each:

Additional comments:

Please use this space as needed to clarify your responses above.

*** 1b. If yes to 1a,b,c or e, please provide the formal name of the Central Budget Authority (CBA) organisation in your country along with a corresponding web link:**

*** 2. Please indicate whether the head of the CBA is:**

Please select one

- a. A senior civil servant (e.g. a government official who ordinarily remains in this position when there is a change in Government.)
- b. A political appointee (e.g. a person who generally does not remain in this position when there is a change in Government).
- c. Other, please specify:

*** 3. In practice, please indicate which of the below activities are responsibilities of the CBA.**
 Select one column (i-iv) per row. If not applicable (e.g. activity not conducted/performed) you may indicate this as option iv (if no "Other" option exists, please indicate "Not applicable").

	i. Sole responsibility of the CBA	ii. Shared responsibility between the CBA and other institutions	iii. Not a responsibility of the CBA	iv. Not applicable (e.g. activity not performed)	If shared (ii), please provide name(s) of other institution(s) involved, including non-governmental
a. Drafting the Budget Circular	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
b. Developing methodology/models for macroeconomic projections	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
c. Developing methodology/models for fiscal projections	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
d. Determining final budget ceilings/targets for line ministries	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
e. Conducting negotiations with line ministries/agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
f. Developing Executive Budget Proposal	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
g. Testifying before Legislature	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
h. Authorisation of line ministries' outlays	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
i. Monitoring performance of line ministries/agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
j. Producing supplemental budgets	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
k. Producing mid-year (or quarterly) reports	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
l. Producing end-of year reports	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
m. Communications (with public, media)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
n. Other key responsibility, please specify: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

4. Please provide the number of full-time staff employed in the CBA, if possible, in terms of full-time equivalents (FTE):

	Insert number of staff in this cell	Indicate whether the figure is a head-count or FTE	Comments (optional):
Total full-time staff	<div style="border: 1px solid black; width: 150px; height: 30px;"></div>	<input type="checkbox"/> Head count <input type="checkbox"/> FTE	<div style="border: 1px solid black; width: 150px; height: 30px;"></div>

*** 5. What, if any, is the legal basis for each of the following?**

For each row, please select all columns that apply.

	i. Stipulated in the Constitution	ii. Stipulated in law or policy that requires approval by the Legislature	iii. Stipulated in regulation that do not require approval by Legislature	iv. Stipulated in organisational or internal rules	v. No formal basis	Comments (especially if more than one answer selected per row)
a. The form and structure of the annual budget (e.g. the organisation, form of itemisation, the types of supplemental information which must be included, etc.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
b. The roles and responsibilities of the different parts of the Executive in budget formulation and execution (e.g. division of responsibilities between CBA, Line Ministries and Presidents'/PMs' office in budget preparation and spending procedures)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
c. The roles and responsibilities of the Legislature and the Executive in the budget process (e.g. division of responsibilities between the Executive and Legislature in budget review, approval and spending procedures)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
d. Provisions for what happens when the budget is not approved by the beginning of the fiscal year	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
e. Requirement for legislative authorisation of spending	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
f. Requirement for legislative authorisation of additional taxes and/or tax reforms	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
g. Management and reporting relating to off-budget expenditures	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
h. Rules for the use of contingency or reserve funds	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
i. Requirements for internal audit structures in line ministries	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
j. Requirement for audit of Government accounts by the Supreme Audit Institution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

***6. Generally speaking, what is the timeframe of the budget cycle?**

If date varies each year, please indicate generally whether it is the beginning, middle, or end of the month. Additionally, please indicate which milestones of the budget cycle are stipulated by law and/or official rules, and which are not.

	(i) Indicate the date/month for this milestone (month is mandatory while date may vary and is optional). If "Not applicable" (e.g. milestone does not take place, is not required) please indicate in this box.	(ii) If date varies each year, indicate whether this milestone usually occurs in the beginning, middle or end of the month.	(iii) Is this milestone stipulated in regulation, official internal rules, or neither?	Comments, if relevant
a. When does the fiscal year start?		<input type="checkbox"/> Beginning of the month <input type="checkbox"/> Middle of the month <input type="checkbox"/> End of the month	<input type="checkbox"/> Regulation <input type="checkbox"/> Official internal rules <input type="checkbox"/> Neither <input type="checkbox"/> Not applicable	
b. When does the CBA begin preparing macroeconomic estimates and projections?		<input type="checkbox"/> Beginning of the month <input type="checkbox"/> Middle of the month <input type="checkbox"/> End of the month	<input type="checkbox"/> Regulation <input type="checkbox"/> Official internal rules <input type="checkbox"/> Neither <input type="checkbox"/> Not applicable	
c. When is the Budget Circular distributed to line ministries?		<input type="checkbox"/> Beginning of the month <input type="checkbox"/> Middle of the month <input type="checkbox"/> End of the month	<input type="checkbox"/> Regulation <input type="checkbox"/> Official internal rules <input type="checkbox"/> Neither <input type="checkbox"/> Not applicable	
d. When are initial spending targets/ceilings communicated to line ministries?		<input type="checkbox"/> Beginning of the month <input type="checkbox"/> Middle of the month <input type="checkbox"/> End of the month	<input type="checkbox"/> Regulation <input type="checkbox"/> Official internal rules <input type="checkbox"/> Neither <input type="checkbox"/> Not applicable	
e. When do line ministries generally provide their first budget proposals to the CBA?		<input type="checkbox"/> Beginning of the month <input type="checkbox"/> Middle of the month <input type="checkbox"/> End of the month	<input type="checkbox"/> Regulation <input type="checkbox"/> Official internal rules <input type="checkbox"/> Neither <input type="checkbox"/> Not applicable	
f. By when must the Cabinet approve the Executive Budget Proposal?		<input type="checkbox"/> Beginning of the month <input type="checkbox"/> Middle of the month <input type="checkbox"/> End of the month	<input type="checkbox"/> Regulation <input type="checkbox"/> Official internal rules <input type="checkbox"/> Neither <input type="checkbox"/> Not applicable	
g. When is the Pre-budget Statement submitted to the Legislature?		<input type="checkbox"/> Beginning of the month <input type="checkbox"/> Middle of the month <input type="checkbox"/> End of the month	<input type="checkbox"/> Regulation <input type="checkbox"/> Official internal rules <input type="checkbox"/> Neither	

	<p>(i) Indicate the date/month for this milestone (month is mandatory while date may vary and is optional). If "Not applicable" (e.g. milestone does not take place, is not required) please indicate in this box.</p>	<p>(ii) If date varies each year, indicate whether this milestone usually occurs in the beginning, middle or end of the month.</p>	<p>(iii) Is this milestone stipulated in regulation, official internal rules, or neither?</p>	<p>Comments, if relevant</p>
<p>h. When is the Executive Budget Proposal and supporting documentation submitted to the Legislature?</p>		<input type="checkbox"/> Beginning of the month <input type="checkbox"/> Middle of the month <input type="checkbox"/> End of the month	<input type="checkbox"/> Not applicable <input type="checkbox"/> Regulation <input type="checkbox"/> Official internal rules <input type="checkbox"/> Neither <input type="checkbox"/> Not applicable	
<p>i. By which date must the Legislature approve the budget?</p>		<input type="checkbox"/> Beginning of the month <input type="checkbox"/> Middle of the month <input type="checkbox"/> End of the month	<input type="checkbox"/> Regulation <input type="checkbox"/> Official internal rules <input type="checkbox"/> Neither <input type="checkbox"/> Not applicable	
<p>j. When is the Citizens' Budget made publically available?</p>		<input type="checkbox"/> Beginning of the month <input type="checkbox"/> Middle of the month <input type="checkbox"/> End of the month	<input type="checkbox"/> Regulation <input type="checkbox"/> Official internal rules <input type="checkbox"/> Neither <input type="checkbox"/> Not applicable	
<p>k. When does the central/federal government issue a consolidated, central government mid-year report?</p>		<input type="checkbox"/> Beginning of the month <input type="checkbox"/> Middle of the month <input type="checkbox"/> End of the month	<input type="checkbox"/> Regulation <input type="checkbox"/> Official internal rules <input type="checkbox"/> Neither <input type="checkbox"/> Not applicable	
<p>l. When do central/federal public sector entities issue their respective individual end-of-year reports?</p>		<input type="checkbox"/> Beginning of the month <input type="checkbox"/> Middle of the month <input type="checkbox"/> End of the month	<input type="checkbox"/> Regulation <input type="checkbox"/> Official internal rules <input type="checkbox"/> Neither <input type="checkbox"/> Not applicable	
<p>m. When does the central/federal government issue a consolidated, central government end-of-year report?</p>		<input type="checkbox"/> Beginning of the month <input type="checkbox"/> Middle of the month <input type="checkbox"/> End of the month	<input type="checkbox"/> Regulation <input type="checkbox"/> Official internal rules <input type="checkbox"/> Neither <input type="checkbox"/> Not applicable	
<p>n. When does the supreme audit institution publish its audit report on central/federal public sector entities' individual end-of-year reports?</p>		<input type="checkbox"/> Beginning of the month <input type="checkbox"/> Middle of the month <input type="checkbox"/> End of the month	<input type="checkbox"/> Regulation <input type="checkbox"/> Official internal rules <input type="checkbox"/> Neither <input type="checkbox"/> Not applicable	
<p>o. When does the</p>		<input type="checkbox"/> Beginning of the month	<input type="checkbox"/> Regulation	

	<p>(i) Indicate the date/month for this milestone (month is mandatory while date may vary and is optional). If "Not applicable" (e.g. milestone does not take place, is not required) please indicate in this box.</p>	<p>(ii) If date varies each year, indicate whether this milestone usually occurs in the beginning, middle or end of the month.</p>	<p>(iii) Is this milestone stipulated in regulation, official internal rules, or neither?</p>	<p>Comments, if relevant</p>
<p>supreme audit institution publish its audit report on the consolidated, central government end-of-year report?</p>		<input type="checkbox"/> Middle of the month <input type="checkbox"/> End of the month	<input type="checkbox"/> Official internal rules <input type="checkbox"/> Neither <input type="checkbox"/> Not applicable	
<p>p. When does the Legislature begin to discuss central/federal public sector entities' respective individual end-of-year reports?</p>		<input type="checkbox"/> Beginning of the month <input type="checkbox"/> Middle of the month <input type="checkbox"/> End of the month	<input type="checkbox"/> Regulation <input type="checkbox"/> Official internal rules <input type="checkbox"/> Neither <input type="checkbox"/> Not applicable	
<p>q. When does the Parliament begin to discuss the consolidated, central government end-of-year report ?</p>		<input type="checkbox"/> Beginning of the month <input type="checkbox"/> Middle of the month <input type="checkbox"/> End of the month	<input type="checkbox"/> Regulation <input type="checkbox"/> Official internal rules <input type="checkbox"/> Neither <input type="checkbox"/> Not applicable	
<p>r. Other major milestone, please specify:</p> <div data-bbox="180 1136 440 1209" style="border: 1px solid black; height: 35px; width: 100%;"></div>		<input type="checkbox"/> Beginning of the month <input type="checkbox"/> Middle of the month <input type="checkbox"/> End of the month	<input type="checkbox"/> Regulation <input type="checkbox"/> Official internal rules <input type="checkbox"/> Neither <input type="checkbox"/> Not applicable	

***7. Please provide the weblink to the most recently approved budget:**

***8. Once an administration is in place (after an election), where does government policy that will affect public expenditure (with respect to e.g. education, health) primarily originate?**

Please select one

- a. The Executive Branch of Government (e.g. the President, Prime Minister, Cabinet)
- b. Caucuses of parties in Parliament
- c. Directly from the ruling party/coalition
- d. Civil servants within government departments

***9. Once an administration is in place (after an election), where does government policy that will affect taxation primarily originate?**

Please select one

- a. The Executive Branch of Government (e.g. the President, Prime Minister, Cabinet)
- b. Caucuses of parties in Parliament
- c. Directly from the ruling party/coalition
- d. Civil servants within government departments

***10. Where do proposals for changes to existing departmental programmes and the introduction of new programmes primarily originate?**

Please select one

- a. The political head of the department (e.g. the minister)
- b. Directly from the ruling political party/coalition (i.e. not via the minister)
- c. Civil servants within government departments (who then typically negotiate the budget with CBA)
- d. Members of parliament

11. Do you have additional comments or remarks pertaining to PART I of this questionnaire? (e.g. terminology, national context, etc.)

PART II - BUDGET FORMULATION

II.1 Macroeconomic estimates and fiscal projections

II.1.1 Macroeconomic estimates

***12. Which of the following actors is primarily responsible for the development of the macroeconomic estimates underlying the budget projections?**

Select one

- a. Central budget authority (CBA)
- b. President's office
- c. Prime Minister's office
- d. Legislature or legislative body
- e. Other government body
- f. Independent body (outside of legislature and executive), please specify:

If selected option e above (Other government body), please specify in detail below

***13. How many years do the long-term macroeconomic estimates cover/span?**

Select one (if unknown please indicate in the "other" option)

- a. up to 5 years
- b. between 6-10 years
- c. between 11-30 years
- d. between 31-50 years
- e. other **or** over 50 years, please specify:

II.1.2 Long-term fiscal projections

***14a. Which of the following actors is primarily responsible for the development of the long-term fiscal projections?**

Select one

- a. Central budget authority (CBA)
- b. President's office
- c. Prime Minister's office
- d. Legislature or legislative body
- e. Other government body
- f. Independent body (outside of legislature and executive), please specify:

If selected option e above (Other government body), please specify in detail below

Additional comments:

Please use this space as needed to clarify your responses above.

***14b. How often are long-term fiscal projections generally revised/updated by this institution?**

Select one

- a. Every year
- b. Every two years
- c. Every three years
- d. Other, please specify:

***14c. How many years do the long-term fiscal projections cover/span?**

Select one (if unknown please indicate in the "other" option)

- a. up to 5 years
- b. between 6-10 years
- c. between 11-30 years
- d. between 31-50 years
- e. other **or** over 50 years, please specify:

***14d. Is it required that the budget be based on long-term fiscal projections?**

Select one

- a. Yes
- b. No, long-term fiscal projections are not linked to the budget
- c. Other, please specify:

15a. To what extent does the budget take into account risks/shocks to entitlement spending?

Select one

- a. risks/shocks are taken into account for all entitlement programmes
- b. risks/shocks taken into account only for those programmes above a certain threshold of spending
- c. possible risks/shocks are not taken into account
- d. other, please specify:

***If you selected option *b* above, please specify the threshold**

Additional comments:

Please use this space as needed to clarify your responses above.

15b. Besides entitlement spending, to what extent does the budget take into account risks/shocks?

***16. Which of the following are regularly considered/included in the long-term fiscal projections underlying the budget?**

Select all that apply

- a. Economic growth rate
- b. Unemployment trends
- c. Short-term interest rates on government debt
- d. Long-term interest rates on government debt
- e. Exchange rate
- f. Fiscal gap projections
- g. Effects of significant policy reforms (e.g. pensions, health)
- h. Immigration/emigration flows
- i. Demographic changes (excluding migration) - ageing, population growth
- j. Health care costs
- k. Inter-generational accounting
- l. Civil servants' pensions obligations
- m. Unfunded pensions liabilities
- n. Answer is unknown (e.g. if produced by independent body and/or treated as classified material)
- o. Other factors/variables, please specify:

17. Any further comments on macroeconomic estimations and/or long-term fiscal projections (optional):

II.2 Fiscal Rules

***18. Does the government have in place any fiscal rules that place limits on fiscal policy?**

Please check all that apply

- a. No (skip to Question 25).
- b. Yes, expenditure rule
- c. Yes, revenue rule
- d. Yes, budget balance (surplus/deficit) rule
- e. Yes, debt rule
- f. Other, please specify:

II.2.1 Expenditure Rule (complete this section only if “yes” to b in Q18).

***19a. What is the target of the expenditure rule?**

Select all that apply

- a. The rule targets a nominal expenditure ceiling
- b. The rule targets a real expenditure ceiling
- c. The rule targets a nominal expenditure growth rate
- d. The rule targets a real expenditure growth rate
- e. The rule targets a specific expenditure to GDP ratio
- f. Other expenditure rule, please specify:

Additional comments:

Please use this space as needed to clarify your responses above.

***19b. What kinds of expenditures are covered by the selected expenditure rule (s)?**

Select all that apply

	Discretionary	Mandatory/Entitlement (general funds)	Extra-budgetary	Public corporations	Social security funds	Interest on debt	Does the rule allow for flexibility during economic crises (e.g. allow for interim stimulative budget policies that breach the fiscal rule)?	If yes, please comment
a. The rule targets a nominal expenditure ceiling	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Yes <input type="checkbox"/> No	
b. The rule targets a real expenditure ceiling	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Yes <input type="checkbox"/> No	
c. The rule targets a nominal expenditure growth rate	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Yes <input type="checkbox"/> No	
d. The rule targets a real expenditure growth rate	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Yes <input type="checkbox"/> No	
e. The rule targets a specific expenditure to GDP ratio	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Yes <input type="checkbox"/> No	
f. Other expenditure rule (as specified in Q19a.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Yes <input type="checkbox"/> No	

***19e. For each of the selected c-f expenditure rule (s), what is the character of the target?**
Select one.

	Target for particular level	Target as minimum condition
c. The rule targets a nominal expenditure growth rate	<input type="checkbox"/>	<input type="checkbox"/>
d. The rule targets a real expenditure growth rate	<input type="checkbox"/>	<input type="checkbox"/>
e. The rule targets a specific expenditure to GDP ratio	<input type="checkbox"/>	<input type="checkbox"/>
f. Other expenditure rule (as specified in Q19a.)	<input type="checkbox"/>	<input type="checkbox"/>

***19f. For each of the selected expenditure rule (s), is the target temporary or permanent?**
Select one.

	Temporary	Permanent
a. The rule targets a nominal expenditure ceiling	<input type="checkbox"/>	<input type="checkbox"/>
b. The rule targets a real expenditure ceiling	<input type="checkbox"/>	<input type="checkbox"/>
c. The rule targets a nominal expenditure growth rate	<input type="checkbox"/>	<input type="checkbox"/>
d. The rule targets a real expenditure growth rate	<input type="checkbox"/>	<input type="checkbox"/>
e. The rule targets a specific expenditure to GDP ratio	<input type="checkbox"/>	<input type="checkbox"/>
f. Other expenditure rule (as specified in Q19a.)	<input type="checkbox"/>	<input type="checkbox"/>

***19g. What is the target?**

Please describe each target with concrete numbers and/or years.

Additional comments:

Please use this space as needed to clarify your responses above.

***20c. For each of the selected revenue rule (s) (other than c), what is the character of the target?**

Select one.

	Target for particular level	Target as minimum condition
a. The rule imposes constraints on the allocation of higher-than-expected revenues in good time	<input type="checkbox"/>	<input type="checkbox"/>
b. The rule imposes constraints on the increase or decrease in the tax-to-GDP ratio	<input type="checkbox"/>	<input type="checkbox"/>
d. Other revenue rule (as specified in Q20a.)	<input type="checkbox"/>	<input type="checkbox"/>

***20d. For each of the selected revenue rule (s), is the constraint and/or limit temporary or permanent?**

Select one.

	Temporary	Permanent
a. The rule imposes constraints on the allocation of higher-than-expected revenues in good times	<input type="checkbox"/>	<input type="checkbox"/>
b. The rule imposes constraints on the increase or decrease in the tax-to-GDP ratio	<input type="checkbox"/>	<input type="checkbox"/>
c. The rule imposes an upper limit on the tax-to-GDP ratio	<input type="checkbox"/>	<input type="checkbox"/>
d. Other revenue rule (as specified in Q20a.)	<input type="checkbox"/>	<input type="checkbox"/>

***20e. What is the constraint and/or limit?**

Please describe each constraint and/or limit with concrete numbers (and/or years).

***20f. In case of non-compliance with the revenue rule (s), what enforcement procedures are in place?**

Select all that apply

- a. There is an automatic correction mechanism
- b. The government entity responsible for the overrun must implement corrective measures
- c. A proposal with corrective measures must be presented to the Legislature
- d. There are automatic sanctions
- e. Enforcement procedures are not defined ex ante
- f. Other, please specify:

***20g. Does the rule allow for flexibility during economic crises (e.g. allow for interim stimulative budget policies that breach the rule)?**

Select one

- No
- Yes, please explain

II.2.3 Budget Balance Rule (complete this section only if “yes” to d in Q18).

***21a. What is the target of the budget balance rule?**

Select all that apply

- a. The rule targets a specific budget balance in nominal terms
- b. The rule targets a given improvement of the structural or cyclically-adjusted budget balance
- c. The rule targets a specific budget balance as a percentage of GDP in cyclically-adjusted or structural terms
- d. The rule targets a specific budget balance as a percentage of GDP
- e. The rule targets a specific budget balance as a percentage of GDP within a range of possible values depending on growth developments
- f. Other budget balance rule, please specify:

Please specify in detail the rule selected in *b* above whether is structural or cyclically-adjusted, if applicable:

***21b. For each of the selected budget balance rule (s), please indicate which is the legal basis:**
Select one.

	Constitutions	Primary legislation	Secondary legislation	Internal rules/policies	International treaty	Other	If other legal basis, please specify
a. The rule targets a specific budget balance in nominal terms	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
b. The rule targets a given improvement of the structural or cyclically-adjusted budget balance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
c. The rule targets a specific budget balance as a percentage of GDP in cyclically-adjusted or structural terms	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
d. The rule targets a specific budget balance as a percentage of GDP	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
e. The rule targets a specific budget balance as a percentage of GDP within a range of possible values depending on growth developments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
f. Other budget balance rule (as specified in Q21a.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

***21c. For each of the selected budget balance rule (s), what is the character of the target?**
Select one.

	Target for particular level	Target as minimum condition
a. The rule targets a specific budget balance in nominal terms	<input type="checkbox"/>	<input type="checkbox"/>
b. The rule targets a given improvement of the structural or cyclically-adjusted budget balance	<input type="checkbox"/>	<input type="checkbox"/>
c. The rule targets a specific budget balance as a percentage of GDP in cyclically-adjusted or structural terms	<input type="checkbox"/>	<input type="checkbox"/>
d. The rule targets a specific budget balance as a percentage of GDP	<input type="checkbox"/>	<input type="checkbox"/>
e. The rule targets a specific budget balance as a percentage of GDP within a range of possible values depending on growth developments	<input type="checkbox"/>	<input type="checkbox"/>
f. Other budget balance rule (as specified in Q21a.)	<input type="checkbox"/>	<input type="checkbox"/>

***21d. For each of the selected budget balance rule (s), is the target temporary or permanent?**

Select one.

	Temporary	Permanent
a. The rule targets a specific budget balance in nominal terms	<input type="checkbox"/>	<input type="checkbox"/>
b. The rule targets a given improvement of the structural or cyclically-adjusted budget balance	<input type="checkbox"/>	<input type="checkbox"/>
c. The rule targets a specific budget balance as a percentage of GDP in cyclically-adjusted or structural terms	<input type="checkbox"/>	<input type="checkbox"/>
d. The rule targets a specific budget balance as a percentage of GDP	<input type="checkbox"/>	<input type="checkbox"/>
e. The rule targets a specific budget balance as a percentage of GDP within a range of possible values depending on growth developments	<input type="checkbox"/>	<input type="checkbox"/>
f. Other budget balance rule (as specified in Q21a.)	<input type="checkbox"/>	<input type="checkbox"/>

***21e. What is the target?**

Please describe each target with concrete numbers and/or years.

***21f. In case of non-compliance with the budget balance rule (s), what enforcement procedures are in place?**

Select all that apply

- a. There is an automatic correction mechanism
- b. The government entity responsible for the overrun must implement corrective measures
- c. A proposal with corrective measures must be presented to the Legislature
- d. There are automatic sanctions
- e. Enforcement procedures are not defined ex ante
- f. Other, please specify:

***21g. Does the rule allow for flexibility during economic crises (e.g. allow for interim stimulative budget policies that breach the rule)?**

Select one

No

Yes, please explain:

1.2.4 Debt Rule (complete this section only if “yes” to e in Q18).

***22a. What is the target of the debt rule?**

Select all that apply

a. The rule targets a specific amount of debt in nominal terms

b. The rule targets a specific debt-to-GDP ratio

c. The rule targets a given reduction in the debt-to-GDP ratio

d. The rule establishes a ceiling for the Government (or a subsector) debt in level or as a % of GDP

e. The rule establishes debt can only be incurred for net investment acquisition

f. Other debt rule, please specify:

Please specify the rule selected in *d* above in regard to the nature of the ceiling, if applicable:

***22b. For each of the selected debt rule (s), please indicate which is the legal basis:**

Select one.

	Constitutions	Primary legislation	Secondary legislation	Internal rules/policies	International treaty	Other	If other legal basis, please specify
a. The rule targets a specific amount of debt in nominal terms	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
b. The rule targets a specific debt-to-GDP ratio	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
c. The rule targets a given reduction in the debt-to- GDP ratio	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
d. The rule establishes a ceiling for the Government (or a subsector) debt in level or as a % of GDP	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
e. The rule establishes debt can only be incurred for net investment acquisition	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
f. Other debt rule (as specified in Q22a.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

***22c. For each of the selected debt rule (s) (other than d), what is the character of the target?**

Select one.

	Target for particular level	Target as minimum condition
a. The rule targets a specific amount of debt in nominal terms	<input type="checkbox"/>	<input type="checkbox"/>
b. The rule targets a specific debt-to-GDP ratio	<input type="checkbox"/>	<input type="checkbox"/>
c. The rule targets a given reduction in the debt-to-GDP ratio	<input type="checkbox"/>	<input type="checkbox"/>
e. The rule establishes debt can only be incurred for net investment acquisition	<input type="checkbox"/>	<input type="checkbox"/>
f. Other debt rule (as specified in Q22a.)	<input type="checkbox"/>	<input type="checkbox"/>

***22d. For each of the selected debt rule (s), is the target temporary or permanent?**

Select one.

	Temporary	Permanent
a. The rule targets a specific amount of debt in nominal terms	<input type="checkbox"/>	<input type="checkbox"/>
b. The rule targets a specific debt-to-GDP ratio	<input type="checkbox"/>	<input type="checkbox"/>
c. The rule targets a given reduction in the debt-to-GDP ratio	<input type="checkbox"/>	<input type="checkbox"/>
d. The rule establishes a ceiling for the Government (or a subsector) debt in level or as a % of GDP	<input type="checkbox"/>	<input type="checkbox"/>
e. The rule establishes debt can only be incurred for net investment acquisition	<input type="checkbox"/>	<input type="checkbox"/>
f. Other debt rule (as specified in Q22a.)	<input type="checkbox"/>	<input type="checkbox"/>

***22e. What is the target?**

Please describe each target with concrete numbers and/or years.

***22f. In case of non-compliance with the debt rule (s), what enforcement procedures are in place?**

Select all that apply

- a. There is an automatic correction mechanism
- b. The government entity responsible for the overrun must implement corrective measures
- c. A proposal with corrective measures must be presented to the Legislature
- d. There are automatic sanctions
- e. Enforcement procedures are not defined ex ante
- f. Other, please specify:

***22g. Does the rule allow for flexibility during economic crises (e.g. allow for interim stimulative budget policies that breach the rule)?**

Select one

No

Yes, please explain:

II.2.5 Other Fiscal Rule (complete this section only if “yes” to f in Q18).

***23. Please briefly describe the rule itself, its time span, coverage, target, legal basis, monitoring and enforcement.**

II.2.6 Fiscal Rule in Economic Downturns

24. Please describe one recent example of how a fiscal rule or rules have been modified in the face of economic downturn either to prevent the breach of the rule in the future or to strengthen the rule.

II.3 Medium-term expenditure framework

***25. Does your government have a medium-term expenditure framework (MTEF) in place?**

Yes (continue to Question 26).

No (skip to Question 31).

***26. Which of the following is the legal/policy basis for the MTEF?**

Select one

a. A **law** stipulating that spending thresholds should not exceed medium term estimates

b. A **law** stipulating the creation of a MTEF which should be based on budget ceilings

c. A **law** which stipulates both the existence of a MTEF and the budget ceilings

d. A **strategy/policy** stipulating the MTEF and/or budget ceilings

e. Other, please specify:

***27a. How are medium-term expenditure ceilings set in the budget?**

Select all that apply

a. MTEF ceilings are for the overall/total expenditures

b. MTEF ceilings are for other aggregate levels (e.g specify whether by program or sector)

c. MTEF ceilings are set at the organisational level (e.g. specify whether the ministry level or other)

d. MTEF ceilings set at other level (please specify):

Please specify any of the medium-term expenditure ceilings selected in b-c above:

***27b. For each of the medium-term expenditure ceilings selected in Q27a please describe:**

	How many years to the ceilings cover (including upcoming budget)?	How often revised?	Is the ceiling revised during the term of the medium term frame work (i.e. rolling base)?	Please comment (e.g. option "6 or more" and/or "Other")
a. MTEF ceilings are for the overall/total expenditures	<input type="checkbox"/> 2 years <input type="checkbox"/> 3 years <input type="checkbox"/> 4 years <input type="checkbox"/> 5 years <input type="checkbox"/> 6 or more, please specify	<input type="checkbox"/> More than once per year <input type="checkbox"/> Annually <input type="checkbox"/> Every 2 to 3 years <input type="checkbox"/> Other, please specify	<input type="checkbox"/> Yes <input type="checkbox"/> No revised after	
b. MTEF ceilings are for other aggregate levels (e.g. by program or sector)	<input type="checkbox"/> 2 years <input type="checkbox"/> 3 years <input type="checkbox"/> 4 years <input type="checkbox"/> 5 years <input type="checkbox"/> 6 or more, please specify	<input type="checkbox"/> More than once per year <input type="checkbox"/> Annually <input type="checkbox"/> Every 2 to 3 years <input type="checkbox"/> Other, please specify	<input type="checkbox"/> Yes <input type="checkbox"/> No revised after	
c. MTEF ceilings are set at the organisational level (e.g. whether the ministry level or other)	<input type="checkbox"/> 2 years <input type="checkbox"/> 3 years <input type="checkbox"/> 4 years <input type="checkbox"/> 5 years <input type="checkbox"/> 6 or more, please specify	<input type="checkbox"/> More than once per year <input type="checkbox"/> Annually <input type="checkbox"/> Every 2 to 3 years <input type="checkbox"/> Other, please specify	<input type="checkbox"/> Yes <input type="checkbox"/> No revised after	
d. MTEF ceilings set at other level	<input type="checkbox"/> 2 years <input type="checkbox"/> 3 years <input type="checkbox"/> 4 years <input type="checkbox"/> 5 years <input type="checkbox"/> 6 or more, please specify	<input type="checkbox"/> More than once per year <input type="checkbox"/> Annually <input type="checkbox"/> Every 2 to 3 years <input type="checkbox"/> Other, please specify	<input type="checkbox"/> Yes <input type="checkbox"/> No revised after	

***28. Generally speaking, who approves the medium-term expenditure framework?**

Select one

- a. The Minister of Finance
- b. The Cabinet
- c. The Legislature
- d. Other, please specify:

***29. Are mandatory expenditures part of the medium-term expenditure framework?**

Select one

- a. Yes
- b. No
- c. Other, please specify:

***30. How is the medium term expenditure framework monitored?**

Select one

- a. No formal monitoring
- b. Government reports to parliament
- c. Independent monitoring/fiscal institution
- d. Other, please specify

Additional comments:

Please use this space as needed to clarify your responses above.

II.4 Executive Budget Negotiation

*** 31. Does the government impose budget ceilings on the initial spending requests of each line ministry?**

Select all that apply

- a. Yes for total/overall expenditure of the line ministry
- b. Yes for other aggregate levels (e.g by program or sector)
- c. Yes for agency level or other organisational level
- d. No, there are no such limits

Please specify your answers in *b-c* above, if applicable:

***32. What type of information is contained in the annual budget circular/memorandum issued by the CBA to guide line ministries' preparations of budget proposals/budget estimates?**

Select all that apply

- a. There is no such circular/memo
- b. A set of rules for the budget process and the main forms/templates to be used in the estimates submission
- c. The macroeconomic assumptions to be used in the process
- d. Information on Government priorities
- e. Spending ceilings or targets
- f. Other, please specify:

***33. During the budget negotiation process, who has the final/ultimate decision making power to resolve/settle disputes?**

Select one

- a. President
- b. Prime Minister
- c. Minister of Finance
- d. Cabinet
- e. Ministerial committee
- f. Other, please explain:

***34. Does the CBA require that line ministries separate their capital from operating budget requests?**

Select one

- a. No, capital and operating budget requests are integrated
- b. Yes, there are separate capital and operating budget requests
- c. Other, please specify:

***35. How are multi -year capital projects budgeted for?**

Select one

- a. The budget requests funding for the entire cost of multi-year project up-front
- b. The budget requests funding incrementally each year until the project is completed
- c. The budget establishes other funds outside of the budget
- d. There is no general rule, funding is determined on a case by case basis
- e. Other, please specify:

***36. Are appropriations for operating expenditures presented in gross or in net values?**

Select one

- a. Gross (total expenditures)
- b. Net (only the expenditures changed)
- c. Other, please specify:

37. In practice, which option most accurately describes the way in which the budget is prepared for the following organizations?

*** — a) Judiciary**

Select one

- a. The Judiciary prepares its budget and the Central Budget Authority includes it in the Government's budget proposal without any changes
- b. The Judiciary is subject to the same procedures and policies as any other governmental organisation included in the Government's budget proposal
- c. The Judiciary prepares its budget and submits it directly to the Legislature for approval
- d. Other, please specify:

*** — b) Supreme Audit Institution**

Select one

- a. The Supreme Audit Institution prepares its budget and the Central Budget Authority includes it in the Government's budget proposal without any changes
- b. The Supreme Audit Institution is subject to the same procedures and policies as any other governmental organisation included in the Government's budget proposal
- c. The Supreme Audit Institution prepares its budget and submits it directly to the Legislature for approval
- d. Other, please specify:

*** — c) Legislature**

Select one

- a. The Legislature prepares its budget and the Central Budget Authority includes it in the Government's budget proposal without any changes
- b. The Legislature is subject to the same procedures and policies as any other governmental organisation included in the Government's budget proposal
- c. The Legislature prepares its budget independently
- d. Other, please specify:

Additional comments:

Please use this space as needed to clarify your responses above.

II.5 Off-Budget Expenditure (excluding PPPs)

*38a. Which of the following types of off-budget expenditure exist?

Select all that apply

- a. Social security funds
- b. Off-budget loans
- c. Loan guarantees
- d. Public health care funds
- e. Funds for higher education establishments
- f. Emergency/contingency funds
- g. Donor funds and/or extra-national grants/transfers
- h. Infrastructure/capital funds
- i. Quasi-fiscal activities of state-owned enterprises
- j. Expenditures financed by funds that are fed by proceeds from natural extraction (e.g. oil and gas, etc.)
- k. Stabilization funds
- l. Expenditures financed by public subsidies
- m. Military expenditure
- n. Special accounts managed by the Ministry of Finance/Treasury/CBA and kept out of the budget
- o. Projects and activities financed by ODA grants (Where applicable)
- p. Projects and activities financed by ODA loans and credits (Where applicable)
- q. Other, please specify

Additional comments:

Please use this space as needed to clarify your responses above.

***38b. For each of the selected types of off-budget expenditure indicate whether they require legislative authorization and whether they are included in the budget documentation.**

	Does this activity require annual legislative approval?	Is it included in the documentation of the final approved Budget?	If possible, please indicate/specify the expenditure amount:
a. Social security funds	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	
b. Off-budget loans	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	
c. Loan guarantees	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	
d. Public health care funds	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	
e. Funds for higher education establishments	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	
f. Emergency/contingency funds	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	
g. Donor funds and/or extra-national grants/transfers	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	
h. Infrastructure/capital funds	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	
i. Quasi-fiscal activities of state-owned enterprises	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	
j. Expenditures financed by funds that are fed by proceeds from natural extraction (e.g. oil and gas, etc.)	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	
k. Stabilization funds	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	
l. Expenditures financed by public subsidies	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	
m. Military expenditure	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	
n. Special accounts managed by the Ministry of Finance/Treasury/CBA and kept out of the budget	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	
o. Projects and activities financed by ODA grants (Where applicable)	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	
p. Projects and activities financed by ODA loans and credits (Where applicable)	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	
q. Other (as specified in Q38a.)	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	

***39a. Which of the following are considered contingent liabilities?**

Select all that apply

- a. Loan guarantees
- b. Law suits pending
- c. Public Private Partnerships;/Private
- d. Financial Initiatives
- e. Environmental degradation
- f. Obligations arising from natural disasters
- g. Financial failure (insurance)
- h. Other guarantees
- i. Not applicable, this term is not defined for the public sector
- j. Other, please specify:

Additional comments:

Please use this space as needed to clarify your responses above.

***39b. For each of the selected types of contingent liabilities in Q39a, indicate whether they require legislative authorization and whether they are included in the budget documentation.**

	Does this activity require annual legislative approval?	Is it listed as a line item in the documentation of the final approved Budget?	Is it included but not listed as a line item in the documentation of the final approved Budget?	If possible, please indicate/specify the expenditure amount
a. Loan guarantees	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	
b. Law suits pending	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	
c. Public Private Partnerships;/Private	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	
d. Financial Initiatives	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	
e. Environmental degradation	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	
f. Obligations arising from natural disasters	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	
g. Financial failure (insurance)	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	
h. Other guarantees	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	
j. Other (as specified in Q39a.)	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	

II.6 Public-private partnerships

***40a. Does the Executive have a dedicated unit for public-private partnerships?**

Select all that apply

- a. No (skip to Question 41).
- b. Yes, within the departmental structure of the Ministry of Finance
- c. Yes, as a separate agency answering to the Minister of Finance
- d. Yes, within the departmental structure of a line ministry
- e. Yes, as a separate agency answering to a line ministry
- f. Yes, other unit, please specify

***40b. If you selected options *c/d/e* in Q40a, please specify agency/ministry**

40c. If several units exist please explain:

40d. Please provide approximately the number of full-time staff employed in this unit, if possible, in terms of full-time equivalents (FTE):

	Insert number of staff	Please specify if head-count or full-time equivalent	Comments (optional)
Total full-time staff	<input type="text"/>	<input type="checkbox"/> Head count <input type="checkbox"/> FTE	<input type="text"/>

***42. Is the Central Budget Authority *required* to approve capital/infrastructure projects of line ministries (even when these projects fall within the existing approved budget envelope of the responsible line ministry/agency)?**

Select one choice per row

	a. Yes for all projects	b. Yes for those projects above a certain threshold	c. Yes on an ad-hoc basis	d. Yes, other	e. No	Please provide additional information, if possible (if selected "projects above a certain threshold", specify the threshold; if selected "other", specify)
PPPs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
TIPs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

43a. In general, does your government apply an *absolute value-for-money analysis* (such as a cost-benefit or cost effectiveness analysis) that takes a whole-of-life (net present value) approach to prospective capital projects?

Select one choice per row

	a. Yes for all projects	b. Yes for those projects above a certain threshold	c. Yes on an ad-hoc basis	d. Yes, other	e. No	f. Not applicable	Please comment, where relevant
PPPs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
TIPs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

43b. In general, does your government apply a *relative value-for-money analysis* (such as public sector comparators) that takes a whole-of-life (net present value) approach to prospective capital projects?

Select one choice per row

	a. Yes for all projects	b. Yes for those projects above a certain threshold	c. Yes on an ad-hoc basis	d. Yes, other	e. No	f. Not applicable	Please comment, where relevant
PPPs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
TIPs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Additional comments:

Please use this space as needed to clarify your responses above.

***47a. Based on the general experience, how do PPPs perform relative to traditional infrastructure procurement with regard to the following dimensions?**

Select one for each row (if no Other option exists please select iv.)

	i. Better than TIPs	ii. The same as TIPs	iii. Worse than TIPs	iv. Not enough data to make a judgement
a. Timeliness—e.g. being completed on-time/according to projected deadline	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Construction cost—e.g. projects completed on or under expected budget	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Operating costs- e.g. projects operate on or under expected budget	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Quality of the finished project—e.g. projects comply with code, innovations, etc.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e. Transaction costs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f. Other dimension, please specify: <input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

47b. Please add any other observations regarding the experience of using PPPs rather than traditional infrastructure projects:

II.7 Budget transparency and participation

***48. In the annual budget documentation presented to the Legislature are expenditures under current commitments in law and policy distinguished from new policies?**

Select one

- a. Yes always
- b. Yes sometimes
- c. Rarely
- d. Never

***49. In the annual budget documentation presented to the Legislature, are new revenue-raising measures distinguished?**

Select one

- a. Yes always
- b. Yes sometimes
- c. Rarely
- d. Never

***50a. How many line item appropriations are contained in the Executive Budget Proposal?**

Please indicate the number of line items

***50b. Which of the following are included in the budget documentation approved by the Legislature?**

Select all that apply

- a. Financial liabilities
- b. Financial assets
- c. State transfers/guarantees
- d. Municipal transfers/guarantees
- e. Tax expenditures with estimates of revenues forgone

***51a. Please indicate whether the following are made publically available:**

Select one choice per row (if no Other option exists please select "Not applicable")

Budgetary information

	Publically available	Not publically available	Not applicable (e.g. not produced or not produced by government)
a. Methodology and assumptions for establishing fiscal projections used in the budget	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Sensitivity analyses of fiscal and/or macroeconomic models	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Independent reviews/analysis of macroeconomic and/or fiscal assumptions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Budget Circular	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e. Pre-Budget Report to the legislature	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f. Executive budget proposal submitted to the legislature	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
g. Fiscal policy objectives for the medium term	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
h. Comprehensive annual financial plan encompassing all revenues and expenditures including off budget expenditures and extra-budgetary funds	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
i. Comprehensive annual financial plan encompassing all revenues and expenditures for all levels of government (including regional and local)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
j. Medium-term perspective on total revenue and expenditure (possibly in the form of a Medium-term Expenditure Framework)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
k. Long term perspective on total revenue and expenditure (10 or more years)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
l. Citizens budget	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
m. Citizens budget guide (explaining the budget process and actors involved)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
n. Budget approved by the Legislature	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
o. Other, please specify:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input style="width: 100px; height: 20px;" type="text"/>			

Additional comments:

Please use this space as needed to clarify your responses above.

	Single-entry central government information portal, (e.g. data.gov)	Single entry spending portal dedicated only to govt spending information (e.g. spending.gov)	CBA website	Line ministries' websites	Government communiqué (online or print)	Other channel	Please provide additional information (if selected single-entry "information portal" and/or "spending portal", provide the weblinks; if selected "other channel", specify)
j. Medium-term perspective on total revenue and expenditure (possibly in the form of a Medium-term Expenditure Framework)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
k. Long term perspective on total revenue and expenditure (10 or more years)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
l. Citizens budget	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
m Citizens budget guide (explaining the budget process and actors involved)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
n. Budget approved by the Legislature	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
o. Other (as specified in Q51a.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

***52. Do any of the following institutions hold public consultations on the budget prior to approval by the legislature?**

Select one. If no "Other" option exists, please indicate "Not applicable".

	Yes, always	Yes, sometimes	No	Not applicable
CBA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Line ministries	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other, please specify: <input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Additional comments:

Please use this space as needed to clarify your responses above.

***53a. If you answered yes always or yes sometimes to Q52, what form do these public consultations take?**

Please check all that apply

- a. Public hearings
- b. Written submissions
- c. Not applicable
- d. Other (please specify)

***53b. If you selected option *a* to Q53a, how much time, on average, passes between a call for interested parties to appear at a public hearing and the date of the public hearing?**

Please specify days/weeks/months

***53c. If you selected option *b* to Q53a, how much time, on average, passes between a call for written submissions and the due date of the written submissions?**

Please specify days/weeks/months

***53d. If you selected options *a/b/d* to Q53a, how is the call for a public hearing/written submission/other form generally made public?**

Select all that apply

- a. Published in the Government Gazette
- b. Published in nationally distributed newspapers
- c. Published on government's website
- d. Published through social media (e.g. Facebook, Twitter)
- e. None
- f. Other, please specify:

II.8 Performance budgeting

***54. Do ministers sign performance agreements?**

Select one

Yes

No

***55. Do the chief civil servants in charge of line departments sign performance agreements?**

Select one

Yes

No

56. If line departments have to specify outputs and/or outcomes, must these be approved by parliament?

Select one

Yes

No

57. Do you have additional comments or remarks pertaining to PART II of this questionnaire?

PART III - BUDGET APPROVAL

***58. If there is more than one chamber in the Legislature, how would you describe their relative powers over the budget?**

Select one

- a. The Legislature is unicameral
- b. There are two chambers with equal powers over the budget
- c. There are two chambers, but only the lower chamber is involved in the budget process
- d. Both chambers are involved in the budget process but the lower chamber can overrule the upper chamber
- e. Other, please specify:

***59. Thinking about the following types of committee structures for dealing with the budget, please indicate which arrangement applies to each chamber.**

Please select one for each chamber. Unicameral countries, please fill in lower chamber column only (indicating "Not applicable" for upper chamber).

	a. A single Budget/ Finance Committee coordinates a process in which sectoral committees make recommendation s to the Budget/ Finance Committee. The Budget/Finance Committee then reviews and accepts or rejects these recommendation s and formally considers all budget related matters.	b. A single Budget/ Finance Committee formally considers the budget, but members from sectoral committees attend meetings of the Budget/ Finance Committee when expenditures in their specific areas are discussed.	c. A single Budget/ Finance Committee formally considers budget aggregates (total level of revenue and spending and their allocation to each sector) and sectoral committees formally consider spending for sector specific appropriations.	d. Sectoral committees formally consider appropriations for each respective sector. No Budget/ Finance Committee is in place or it provides technical assistance only.	e. No formal committee involvement, but committees may choose to consider aspects of the budget.	f. Other	g. Not applicable	If selected Other, please specify
Lower chamber	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Upper chamber	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

***60a. Is there a specialised budget research office/unit attached to the Legislature to conduct analyses of the budget?**

Select one

- a. No
- b. Yes, there is a specialised budget research office/unit
- c. Other, please specify:

60b. If yes to Q61a, please estimate the number of full-time equivalent staff employed by this office/unit (comment, if necessary)

60c. If yes to Q61a, please indicate the year the office/unit was established

***61. In the presentation of central Government budget documents to the Legislature, which of the following elements are included?**

Select all that apply

- a. Fiscal policy objectives for the medium-term
- b. Macroeconomic assumptions
- c. Budget priorities
- d. Comprehensive annual financial plan encompassing all revenues and expenditures including off budget expenditures and extra budgetary funds
- e. Comprehensive annual financial plan encompassing all revenues and expenditures for all levels of Government (including regional and local)
- f. Comprehensive table of tax expenditures (exemptions, deductions and credits)
- g. Non-financial performance targets for programmes and/or agencies
- h. Medium-term perspective on total revenue and expenditure (possibly in the form of a Medium-term Expenditure Framework)
- i. Long-term perspective on total revenue and expenditure (10 or more years)
- j. Clearly defined appropriations to be voted by the Legislature
- k. Linkage of appropriations to administrative units (e.g. ministry, agency)
- l. Text of legislation for policies proposed in the budget

***62. Does the Legislature formally debate/discuss overall budget policy?**

Select one

- a. No, there is no formal overall budget policy debate in the Legislature
- b. Yes, there is a formal pre-budget policy debate in the Legislature, i.e. prior to the introduction of the Executive's budget proposal
- c. Yes, there is a formal debate on overall budget policy following the introduction of the Executive's budget proposal
- d. There is no formal debate on overall budget policy, but legislators discuss it in committee sessions prior to the introduction of the Executive's budget proposal
- e. There is no formal debate on overall budget policy, but legislators discuss it in committee
- f. Other, please specify:

***63. Does the Legislature first vote on the total amount of expenditure before it votes on specific appropriations?**

Select one

Yes

No

***64. What are the formal powers of the Legislature to amend the budget proposed by the Executive?**

Select one

a. The Legislature has unrestricted powers to amend the budget

b. The Legislature may make amendments but only if it does not change the total deficit/surplus proposed by the Executive

c. The Legislature may only decrease existing expenditures/revenues (i.e. the Legislature cannot increase existing items nor create new ones)

d. The Legislature may not make any changes; it can only approve or reject the budget as a whole

e. Other, please specify

***65a. In the last fiscal year, what has been the total size of changes made by the Legislature to the budget presented by the Executive?**

Please provide, in national currency, the total increase or decrease in spending made by the legislature

65b. If possible, please estimate and write the size of the changes as a percentage of the proposed budget

***65c. Please indicate whether this change entailed an increase or decrease in the total budget**

Select one

- a. Increase in total spending
- b. Total spending was unchanged
- c. Decrease in total spending

***66. Notwithstanding the formal powers of the Legislature to modify the budget, is a vote on the budget considered a vote of confidence in the Government?**

Select one

- a. No
- b. Yes, there is a specialised budget research office/unit
- c. Other, please specify:

***67. If the budget is not approved by the Legislature before the start of the fiscal year, which of the following describes the consequences?**

Select one

- a. The Executive's budget proposal takes effect
- b. The Executive's budget proposal takes effect on an interim basis, i.e. for a limited period
- c. Last year's budget takes effect on an interim basis, i.e. for a limited period
- d. Other interim measures are voted on by the Legislature
- e. Government shuts down, emergency budget applies until (interim) agreement is reached
- f. Expenditure without legislative approval are not allowed
- g. Other, please specify:

***68a. Does the Executive have the power to veto the budget approved by the Legislature?**

Select one

- a. No, it does not have such power (skip to Q68d).
- b. Yes, it has line item veto power
- c. Yes, it has package veto power
- d. Yes, it has both line item and package veto powers
- e. Other, please specify:

***68b. If yes to b-e in Q68a, according to law what happens if the executive vetos the budget approved by the legislature (both line item and package veto)?**

***68c. If yes to b-e in Q68a, when was the last time the Executive used its veto power?**

***68d. If you answered option a "No, it does not have such power" to Q68a, please specify:**

69. Do you have additional comments or remarks pertaining to PART III of this questionnaire?

PART IV - BUDGET EXECUTION

IV.1 Expenditure Flexibility

***70a. Generally speaking, do agencies receive lump sum appropriations for their operating expenditure?**

Select one

- a. Yes, they receive a lump-sum with no limits
- b. Yes, they receive a lump-sum but with sub-limits
- c. Other, please specify:

***70b. If you selected option *b* above, please indicate which sub-limits are in place**

Select all that apply

- a. Limits on wages
- b. Limits on capital spending
- c. Limits on travel
- d. Limits on office expenses
- e. Other limits, please specify:

***71a. Generally speaking, is any charge imposed on agencies for using capital assets (e.g. use of a government- owned building)?**

Select one

- a. No charge for using capital assets is imposed
- b. Yes, in general a charge for using capital assets is imposed
- c. A charge for using capital assets is imposed but only in certain cases
- d. Other, please specify:

***71b. If you selected option *c* above, please indicate when charge is used**

***72a. Can line ministers *re-allocate funds* within their own budget envelope?**

Select one

- a. No, not permitted (skip to Q73).
- b. Yes up to certain threshold
- c. Yes without any limit/threshold
- d. Other please specify:

***If you selected option *b* above, please specify the threshold**

***72b. Please indicate what institution(s) must grant approval for line ministers to re-allocate funds in their budget envelope**

Select one in each row. If none please indicate "No approval needed."

	Ex-ante approval	Ex-post approval	No approval needed	Comments, if any:
Ministry of Finance/Economy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Legislature	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Other, please specify: <input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

***73. For operating and investment expenditures, can the line ministries or agencies overspend in one year and compensate by underspending in the following year (e.g. borrow against future appropriations)?**

Select one for each row

	i. No, not permitted	ii. Yes up to certain threshold	iii. Yes without any limit/threshold	Please provide additional information (e.g. if selected ii. please specify threshold; if selected ii. or iii. please specify whether approval is needed)
a. Operating expenditures	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
a. Investment expenditures	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

IV.1.1 Mandatory spending

***74a. Is an *increase in mandatory spending* by the Executive possible after the budget has been approved by the Legislature?**

Select one

- a. No, not permitted
- b. Yes without a threshold and without requiring any approval
- c. Yes without a threshold but requiring approval
- d. Yes up to a certain threshold without approval, but above this threshold approval is required
- e. Yes up to a certain threshold and also requiring approval
- f. Other, please specify:

*** If you selected option *d* or *e* above, please specify the threshold**

***74b. If you selected option *c/d/e/f* in Q74a, please indicate what institution(s) must grant approval**

Please check all that apply. If no "Other" option exists, please select "this institution is not involved".

	Ex-ante approval	Ex-post approval	This institution is not involved	Comments, if any:
Ministry of Finance/Economy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Legislature	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Other, please specify: <div style="border: 1px solid black; height: 25px; width: 100%;"></div>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

***75a. Does the Executive have the authority to *cut/cancel/rescind mandatory spending* once the budget has been approved by the Legislature?**

Select one

- a. No, not permitted
- b. Yes without a threshold and without requiring any approval
- c. Yes without a threshold but requiring approval
- d. Yes up to a certain threshold without approval, but above this threshold approval is required
- e. Yes up to a certain threshold and also requiring approval
- f. Other, please specify:

***If you selected option *d* or *e* above, please specify the threshold**

***75b. If you selected option *c/d/e/f* in Q75a, please indicate what institution(s) must grant approval**

Please check all that apply. If no "Other" option exists, please select "this institution is not involved".

	Ex-ante approval	Ex-post approval	This institution is not involved	Comments, if any:
Ministry of Finance/Economy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Legislature	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Other, please specify: <div style="border: 1px solid black; height: 25px; width: 100%;"></div>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

IV.1.2 Discretionary spending (excluding operational spending)

***76a. Is an increase in discretionary spending by the Executive possible after the budget has been approved by the Legislature?**

Select one

- a. No, not permitted
- b. Yes without a threshold and without requiring any approval
- c. Yes without a threshold but requiring approval
- d. Yes up to a certain threshold without approval, but above this threshold approval is required
- e. Yes up to a certain threshold and also requiring approval
- f. Other, please specify:

*** If you selected option d or e above, please specify the threshold**

***76b. If you selected option c/d/e/f in Q76a, please indicate what institution(s) must grant approval**

Please check all that apply. If no "Other" option exists, please select "this institution is not involved".

	Ex-ante approval	Ex-post approval	This institution is not involved	Comments, if any:
Ministry of Finance/Economy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Legislature	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Other, please specify: <div style="border: 1px solid black; height: 25px; width: 100%;"></div>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

***77a. Does the Executive have the authority to *cut/cancel/rescind discretionary spending* once the budget has been approved by the Legislature?**

Select one

- a. No, not permitted
- b. Yes without a threshold and without requiring any approval
- c. Yes without a threshold but requiring approval
- d. Yes up to a certain threshold without approval, but above this threshold approval is required
- e. Yes up to a certain threshold and also requiring approval
- f. Other, please specify:

***If you selected option *d* or *e* above, please specify the threshold**

***77b. If you selected option *c/d/e/f* in Q77a, please indicate what institution(s) must grant approval**

Please check all that apply. If no "Other" option exists, please select "this institution is not involved".

	Ex-ante approval	Ex-post approval	This institution is not involved	Comments, if any:
Ministry of Finance/Economy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Legislature	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Other, please specify: <div style="border: 1px solid black; height: 25px; width: 100%;"></div>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

***78a. For discretionary spending, can line ministers carry over unused funds or appropriations from one year to another?**

Select one

- a. No, not permitted
- b. Yes without a threshold and without requiring any approval
- c. Yes without a threshold but requiring approval
- d. Yes up to a certain threshold without approval, but above this threshold approval is required
- e. Yes up to a certain threshold and also requiring approval
- f. Other, please specify:

***If you selected option d or e above, please specify the threshold**

***78b. If you selected option c/d/e/f in Q78a, please indicate what institution(s) must grant approval**

Please check all that apply. If no "Other" option exists, please select "this institution is not involved".

	Ex-ante approval	Ex-post approval	This institution is not involved	Comments, if any:
Ministry of Finance/Economy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Legislature	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Other, please specify: <div style="border: 1px solid black; height: 30px; width: 100%;"></div>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

IV.1.3 Discretionary spending - Operational spending

***79a. Is an *increase in operational spending* by the Executive possible after the budget has been approved by the Legislature?**

Select one

- a. No, not permitted
- b. Yes without a threshold and without requiring any approval
- c. Yes without a threshold but requiring approval
- d. Yes up to a certain threshold without approval, but above this threshold approval is required
- e. Yes up to a certain threshold and also requiring approval
- f. Other, please specify:

*** If you selected option *d* or *e* above, please specify the threshold**

***79b. If you selected option *c/d/e/f* in Q79a, please indicate what institution(s) must grant approval**

Please check all that apply. If no "Other" option exists, please select "this institution is not involved".

	Ex-ante approval	Ex-post approval	This institution is not involved	Comments, if any:
Ministry of Finance/Economy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Legislature	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Other, please specify: <div style="border: 1px solid black; height: 25px; width: 100%;"></div>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

80a. Does the Executive have the authority to *cut/cancel/rescind operational spending* once the budget has been approved by the Legislature?

Select one

- a. No, not permitted
- b. Yes without a threshold and without requiring any approval
- c. Yes without a threshold but requiring approval
- d. Yes up to a certain threshold without approval, but above this threshold approval is required
- e. Yes up to a certain threshold and also requiring approval
- f. Other, please specify:

***If you selected option *d* or *e* above, please specify the threshold**

*** 80b. If you selected option *c/d/e/f* in Q80a, please indicate what institution(s) must grant approval**

Please check all that apply. If no "Other" option exists, please select "this institution is not involved".

	Ex-ante approval	Ex-post approval	This institution is not involved	Comments, if any:
Ministry of Finance/Economy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Legislature	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Other, please specify: <div style="border: 1px solid black; height: 25px; width: 100%;"></div>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

***81a. For operational spending, can line ministers carry over unused funds or appropriations from one year to another?**

Select one

- a. No, not permitted
- b. Yes without a threshold and without requiring any approval
- c. Yes without a threshold but requiring approval
- d. Yes up to a certain threshold without approval, but above this threshold approval is required
- e. Yes up to a certain threshold and also requiring approval
- f. Other, please specify:

***If you selected option d or e above, please specify the threshold**

***81b. If you selected option c/d/e/f in Q81a, please indicate what institution(s) must grant approval**

Please check all that apply. If no "Other" option exists, please select "this institution is not involved".

	Ex-ante approval	Ex-post approval	This institution is not involved	Comments, if any:
Ministry of Finance/Economy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Legislature	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Other, please specify: <div style="border: 1px solid black; height: 25px; width: 100%;"></div>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

IV.1.4 Investment spending

***82a. Is an increase in investment spending by the Executive possible after the budget has been approved by the Legislature?**

Select one

- a. No, not permitted
- b. Yes without a threshold and without requiring any approval
- c. Yes without a threshold but requiring approval
- d. Yes up to a certain threshold without approval, but above this threshold approval is required
- e. Yes up to a certain threshold and also requiring approval
- f. Other, please specify:

***If you selected option d or e above, please specify the threshold**

***82b. If you selected option c/d/e/f in Q82a, please indicate what institution(s) must grant approval**

Please check all that apply. If no "Other" option exists, please select "this institution is not involved".

	Ex-ante approval	Ex-post approval	This institution is not involved	Comments, if any:
Ministry of Finance/Economy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Legislature	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Other, please specify: <div style="border: 1px solid black; height: 30px; width: 100%;"></div>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

***83a. Does the Executive have the authority to *cut/cancel/rescind investment spending* once the budget has been approved by the Legislature?**

Select one

- a. No, not permitted
- b. Yes without a threshold and without requiring any approval
- c. Yes without a threshold but requiring approval
- d. Yes up to a certain threshold without approval, but above this threshold approval is required
- e. Yes up to a certain threshold and also requiring approval
- f. Other, please specify:

***If you selected option *d* or *e* above, please specify the threshold**

***83b. If you selected option *c/d/e/f* in Q83a, please indicate what institution(s) must grant approval**

Please check all that apply. If no "Other" option exists, please select "this institution is not involved".

	Ex-ante approval	Ex-post approval	This institution is not involved	Comments, if any:
Ministry of Finance/Economy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Legislature	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Other, please specify: <input style="width: 100%; height: 25px;" type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

***84a. For investment spending, can line ministers carry over unused funds or appropriations from one year to another?**

Select one

- a. No, not permitted
- b. Yes without a threshold and without requiring any approval
- c. Yes without a threshold but requiring approval
- d. Yes up to a certain threshold without approval, but above this threshold approval is required
- e. Yes up to a certain threshold and also requiring approval
- f. Other, please specify:

***If you selected option d or e above, please specify the threshold**

***84b. If you selected option c/d/e/f in Q84a, please indicate what institution(s) must grant approval**

Please check all that apply. If no "Other" option exists, please select "this institution is not involved".

	Ex-ante approval	Ex-post approval	This institution is not involved	Comments, if any:
Ministry of Finance/Economy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Legislature	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Other, please specify: <div style="border: 1px solid black; height: 25px; width: 100%;"></div>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Additional comments:

Please use this space as needed to clarify your responses above.

IV.2 Supplementary Budgets

***85. How many supplementary budgets have been approved for each of the following fiscal years?**

Please exclude end of year cleaning budgets

	Number of supplementary budgets	Total amount of supplementary budgets in national currency (optional)	Comments, if any
FY 2009			
FY 2010			
FY 2011			

***86. Please select the top 3 reasons why the supplementary budget/s were necessary:**

Please rank in priority order (with "first" being the highest priority)

Rank "first", "second" and "third"		If selected "Other reason", please specify
	<input type="checkbox"/> a. Changing economic forecasts resulting in lower/higher expenditure	
	<input type="checkbox"/> b. Increase of estimates of mandatory spending; stimulus measures	
	<input type="checkbox"/> c. Ad hoc emergency needs (e.g. natural disaster)	
	<input type="checkbox"/> d. New policy initiatives	
	<input type="checkbox"/> e. Transfer of funds from one appropriation to another (no net increase)	
	<input type="checkbox"/> f. Formal approval of appropriations carried forward from one fiscal year to the next	
	<input type="checkbox"/> g. Recession/cancelation of planned spending	
	<input type="checkbox"/> h. Other reason	

IV.3 Reserve Funds

***87. What has been the total size of reserve funds for the following fiscal years?**

	Total size of reserve funds in national currency	Comments, if any
FY 2009		
FY 2010		
FY 2011		

***88. Please select the top 3 reasons why the reserve funds were necessary:**

Please rank in priority order (with "first" being the highest priority)

Rank "first", "second" and "third"		If selected "Other reason", please specify
<input type="checkbox"/>	<input type="checkbox"/> a. To meet general unforeseen expenditures	
<input type="checkbox"/>	<input type="checkbox"/> b. To finance new policy initiatives	
<input type="checkbox"/>	<input type="checkbox"/> c. To meet major forecasting errors in macroeconomic and other assumptions underlying the budget	
<input type="checkbox"/>	<input type="checkbox"/> d. Other reason	

89. Do you have additional comments or remarks pertaining to PART IV of this questionnaire?

90. Are there any additional issues you would like to clarify/note that were not addressed in the whole questionnaire?

END OF THE QUESTIONNAIRE