

**International Budget Partnership
OPEN BUDGET QUESTIONNAIRE
Czech Republic, September 2009**

International Budget Partnership
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Section One: The Availability of Budget Documents

Table 1. Budget Year of Documents Used in Completing the Questionnaire*

Budget Documents Used in Completing the Questionnaire	
	Budget Year Used
Pre-Budget Statement	Not Available
Budget Summary	2009
Executive's Budget Proposal	2009
Supporting Budget Documents	2009
Citizens Budget	Not Available
Enacted Budget	2009
In-Year Reports	2009
Mid-Year Report	Not Available
Year-End Report	2008
Audit Report	2008

*** Government Comments for Table 1 are available at the end of the Questionnaire**

Table 2. Key Budget Documents Used: Full Titles and Internet Links

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	Not Produced
Budget Summary	<p>Sněmovní tisk 612/0, část č. 10/26 VI.n.z. o státním rozpočtu ČR na rok 2009 This document is produced as a part of Budget Proposal, not a stand-alone document. http://www.psp.cz/sqw/text/text2.sqw?idd=30367</p>
Executive's Budget Proposal	<p>Vládní návrh zákona o státním rozpočtu ČR na rok 2009, 29/9/2008 http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=612&CT1=0 http://www.psp.cz/sqw/historie.sqw?o=5&t=612</p>
Budget Document One in Support of the Executive's Budget Proposal	<p>Střednědobé výdajové rámce na léta 2010 a 2011, 30/9/2008 http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=613&CT1=0 http://www.psp.cz/sqw/historie.sqw?o=5&t=613</p>
Budget Document Two in Support of the Executive's Budget Proposal	<p>Fiscal outlook of the Czech Republic http://www.mfcr.cz/cps/rde/xbcr/mfcr/FiskalniVyhled_2008Q2_komplet_pdf.pdf</p>
Budget Document Three in Support of the Executive's Budget Proposal	
Citizens Budget	Not Produced
Enacted Budget	<p>Zákon o státním rozpočtu na rok 2009, č. 475/2008 Sb., 31/12/2008 http://www.mfcr.cz/cps/rde/xchg/mfcr/xsl/zakon_o_sr_44614.html</p>
In-Year Reports	<p>Čtvrtletní informace o pokladním plnění státního rozpočtu v roce 2009, 24/4/2009 http://www.mfcr.cz/cps/rde/xchg/mfcr/xsl/ctvrt_poklpln_47769.html http://www.mfcr.cz/cps/rde/xchg/mfcr/xsl/ctvrt_poklpln_47769.html?year=PRESENT Monthly reports can be found at: http://www.mfcr.cz/cps/rde/xchg/mfcr/xsl/mes_poklpln.html</p>
Mid-Year Review	<p>Not produced (considered not produced as per OBI methodology because it was available to the public too late). Not produced (considered not produced as per OBI methodology because it was available to the public too late).</p>

Year-End Report	Státní závěrečný účet za rok 2008, 29/4/2009 http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=816&CT1=0 http://www.psp.cz/sqw/historie.sqw?o=5&t=816
Audit Report	Stanovisko k návrhu státního závěrečného účtu České republiky za rok 2008, 22/5/2009 http://www.nku.cz/stan-szu/stanovisko-szu-2008.pdf
Other Documents	
Relevant Ministries & Departments	Ministry of Finance http://www.mfcr.cz Chamber of deputies http://www.psp.cz Supreme audit office http://www.nku.cz Government http://www.vlada.cz

Table 3. Distribution of Documents Related to the Executive’s Budget Proposal*

DISTRIBUTION OF BUDGET DOCUMENTS						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes	Yes					Yes
B. Produced for internal purposes, but not available to the public						
C. Produced and available to the public, but only on request						
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)		Yes	Yes	Yes	Yes	
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i>						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	NA	Yes	Yes	Yes	Yes	NA
2. Advance notification of release is sent to users, media	NA	Yes	Yes	Yes	Yes	NA
3. Released to public same day as official release to media	NA	Yes	Yes	Yes	Yes	NA
4. Available on the Internet free of charge	NA	Yes	Yes	Yes	Yes	NA
5. Free print copies available, limited distribution	NA	Yes	No	No	No	NA
6. Free print copies available, mass distribution	NA	No	No	No	No	NA
7. Readily available outside capital and/or big cities [†]	NA	Yes	Yes	Yes	Yes	NA
8. Written in more than one language	NA	No	No	No	No	NA
9. News conference is held to discuss release	NA	Yes	No	No	NA	NA

*A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

[†]Mark “Yes” if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

*** Government Comments for Table 3 are available at the end of the Questionnaire**

Table 4. Distribution of the Enacted Budget and Other Reports*

DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS					
<i>For the following reports, place a "Yes" in the appropriate row below to indicate if the report is:</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes			Yes		
B. Produced for internal purposes, but not available to the public					
C. Produced and available to the public, but only on request					
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes		Yes	Yes
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	Yes	Yes	NA	Yes	Yes
2. Advance notification of release sent to users, media	Yes	Yes	NA	Yes	Yes
3. Released to public same day as official release to media	Yes	Yes	NA	Yes	Yes
4. Available on the Internet free of charge	Yes	Yes	NA	Yes	Yes
5. Free print copies available, limited distribution	Yes	Yes	NA	Yes	Yes
6. Free print copies available, mass distribution	No	No	NA	No	No
7. Readily available outside capital/big cities ⁺	Yes	Yes	NA	Yes	Yes
8. Written in more than one language	No	No	NA	No	No
9. News conference is held to discuss release	Yes	Yes	NA	Yes	Yes

⁺Mark "Yes" if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

*** Government Comments for Table 4 are available at the end of the Questionnaire**

Section Two: The Executive's Budget Proposal

Notes on abbreviations:

BY = budget year (year for which the budget proposals are being made)

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

Note 1: The Open Budget Survey research process was carried out over a 12-month period and the final version of the Open Budget Questionnaires reflect decisions made after multiple rounds of discussions between Survey researchers, peer reviewers, and the International Budget Partnership (IBP) (in several countries these decisions also considered comments received from governments). When peer reviewers or governments agreed with the answers provided by researchers, they often provided no comment. Thus for many questions, the section in the questionnaire that should contain peer reviewer comments is left blank. However, if the government did not provide any comments to a question (because it did not dispute the answer), the section within the questionnaire that is meant to reflect government comments specifies the answer that the government agreed with (by default).

Since the IBP continued its discussions with the researchers even after receiving peer reviewer and government comments, for some questions these discussions resulted in a mutual decision to change the answers, even if the peer reviewers and governments agreed with the original answer provided by the researcher. Such changes may have happened as a result of:

1. A more consistent application of the Survey methodology;
2. New information identified by the researcher or by IBP that had a bearing on the answer for a particular question; or
3. Decisions made to ensure cross-country comparability of answers.

For more information on these changes for any question please write to info@internationalbudget.org.

The Executive's Budget Proposal	
Estimates for the Budget Year and Beyond	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit. Expenditures are classified by administrative unit, but some small units are not shown separately. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented. Not applicable/other (please comment). <p><u>Citation:</u> Vládní návrh zákona o státním rozpočtu ČR na rok 2009, příloha 3 http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=612&CT1=0#prilohy_file_t0612a0.xls</p> <p><u>Comment:</u> There is a special item "Všeobecná pokladní správa" that contains some expenditure (approx. 13%) that are not attributed to any administrative unit and this item may be subject to some manipulation.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

<p>2. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by functional classification, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function. d. No expenditures classified by function are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Vládní návrh zákona o státním rozpočtu ČR na rok 2009, Tabulková část, part C, http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=612&CT1=0#prilohy_file_t0612k0.xls, sheet T-2-výdSR-odvětví</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
<p>3. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification. d. No expenditures classified by economic classification are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Vládní návrh zákona o státním rozpočtu ČR na rok 2009, Tabulková část, part C, http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=612&CT1=0#prilohy_file_t0612k0.xls, sheet T-1-výdajeSR_sesk.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

<p>4. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ul style="list-style-type: none"> a. Program-level data are presented for all expenditures. b. Program-level data are presented for at least two-thirds of, but not all, expenditures. c. Program-level data are presented, but for less than two-thirds of expenditures. d. No program-level data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Vládní návrh zákona o státním rozpočtu ČR na rok 2009, Zpráva ka návrhu zákona o státním rozpočtu na rok 2009, http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=612&CT1=0#prilohy file t0612o0.xls.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> If you understand program as any level of detail below an administrative unit. A more appropriate response to this question would be "a."</p> <p><u>IBP Comment:</u> Please see Note 1.</p>	a
<p>5. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, multi-year estimates of aggregate expenditure are presented. b. No, multi-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment). <p><u>Citation:</u> Střednědobé výdajové rámce na léta 2010 a 2011, http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=613&CT1=0#prilohy, file t0613b0.xls, sheet T2b výdaje výhled</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

6. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?
- Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).
 - Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.
 - Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.
 - No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all.
 - Not applicable/other (please comment).

Citation:

Střednědobé výdajové rámce na léta 2010 a 2011,
<http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=613&CT1=0#prilohy>,
file t0613b0.xls, sheet T2b výdaje výhled

Comment:

The multi-year estimates are presented for all expenditures for the administrative classification but without further detail.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's answer.

b

<p>7. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ol style="list-style-type: none"> All sources of tax revenue are identified individually. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. No sources of tax revenue are identified individually. Not applicable/other (please comment). <p><u>Citation:</u> Vládní návrh zákona o státním rozpočtu ČR na rok 2009, Tabulková část, part C, http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=612&CT1=0#prilohy_file_t0612k0.xls, sheet T-1-přijmySR_sesk</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
<p>8. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ol style="list-style-type: none"> All sources of non-tax revenue are identified individually. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. No sources of non-tax revenues are identified individually. Not applicable/other (please comment). <p><u>Citation:</u> Vládní návrh zákona o státním rozpočtu ČR na rok 2009, Tabulková část, part C, http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=612&CT1=0#prilohy_file_t0612k0.xls, sheet T-1-přijmySR_sesk</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

<p>9. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate revenue are presented. b. No, multi-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Střednědobé výdajové rámce na léta 2010 a 2011, http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=613&CT1=0#prilohy, file t0613b0.xls ,sheet T2a příjmy výhled</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
<p>10. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <p>a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, multi-year estimates are presented, but only for some individual sources of revenue. d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Střednědobé výdajové rámce na léta 2010 a 2011, http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=613&CT1=0#prilohy, file t0613a0.doc table 11</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

<p>11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <p>a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget).</p> <p>b. Yes, the data reflect the outstanding debt at the end of the budget year.</p> <p>c. Yes, the data reflect the outstanding debt at the start of the budget year.</p> <p>d. No, data on the outstanding debt are not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Vládní návrh zákona o státním rozpočtu ČR na rok 2009, Zpráva ka návrhu zákona o státním rozpočtu na rok 2009, part B, http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=612&CT1=0#prilohy_file_t0612i0.doc, p. 79, table 33 and the following text</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
<p>12. Does the executive's budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>a. Yes, interest payments on the debt are presented.</p> <p>b. No, interest payments on the debt are not presented.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Vládní návrh zákona o státním rozpočtu ČR na rok 2009, Zpráva ka návrhu zákona o státním rozpočtu na rok 2009, part B, http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=612&CT1=0#prilohy_file_t0612i0.doc, p. 80</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

13. Does the executive's budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?

- a. Yes, extensive information related to the composition of government debt is presented.
- b. Yes, key additional information is presented, but some details are excluded.
- c. Yes, some additional information is presented, but it lacks important details.
- d. No, additional information related to the composition of government debt is not presented.
- e. Not applicable/other (please comment).

Citation:

Vládní návrh zákona o státním rozpočtu ČR na rok 2009, Zpráva ka návrhu zákona o státním rozpočtu na rok 2009, part B,
http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=612&CT1=0#prilohy_file_t0612i0.doc, p. 79-80

Comment:

There are presented information on internal and external debt and on its composition (i.e., volume of issued bonds), however no information about the interest rates is presented.

Researcher Response to this Question was "b"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a." If it is enough that the budgeted sum of state debt is risky up to the certain point as it depends on floating interest rates generated by financial markets.

IBP Comment: IBP editors chose answer "b" as suggested by the researcher, to maintain consistency with the criteria used for selecting answers across countries.

b

<p>14. Does the executive's budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ol style="list-style-type: none"> Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details. No, information related to the macroeconomic forecast is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Vládní návrh zákona o státním rozpočtu ČR na rok 2009, Makroekonomický rámec na rok 2009, part A, http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=612&CT1=0#prilohy_file_t0612h0.doc</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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15. Does the executive's budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?

- a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on the impact of different macroeconomic assumptions on the budget is not presented.
- e. Not applicable/other (please comment).

Citation:

Vládní návrh zákona o státním rozpočtu ČR na rok 2009, Makroekonomický rámec na rok 2009, part A, http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=612&CT1=0#prilohy_file_t0612h0.doc

Vládní návrh zákona o státním rozpočtu ČR na rok 2009, Zpráva ka návrhu zákona o státním rozpočtu na rok 2009, part B, http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=612&CT1=0#prilohy_file_t0612i0.doc, p. 4-6

Comment:

Cited documents contain a detailed description of all the expenditures, together with comments on the possible differences due to economic development. A lot of information is provided, but not presented in one place.

Researcher Response to this Question was "b"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a."

IBP Comment: IBP editors chose answer "b" as originally suggested by the researcher.

b

16. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?
- Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates.
 - Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded.
 - Yes, some information is presented, but it lacks important details.
 - No, information on the impact of policy proposals on expenditures is not presented.
 - Not applicable/other (please comment).

Citation:

Vládní návrh zákona o státním rozpočtu ČR na rok 2009, Zpráva ka návrhu zákona o státním rozpočtu na rok 2009, part B,
http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=612&CT1=0#prilohy_file_t0612i0.doc, p.24-79

Comment:

A more explicit comparison with the previous year and highlighting of the changes are not included; the description of the individual expenditures is, however, detailed.

Researcher Response to this Question was "c"

Peer Reviewer One Comment: "b" might be appropriate response as well. The budget proposal should be based on the legislated changes (i.e. the expenditures and revenues should already contain the impact of these changes). The impact of policy changes is usually commented upon in the text. The impact of policy changes is estimated and shown in other publicly available documents. See:
http://www.mfcr.cz/cps/rde/xchg/mfcr/xsl/konvergen_programy_43972.html , page 22, Table 3.5, or
http://www.mfcr.cz/cps/rde/xchg/mfcr/xsl/ek_fiskalni_vyhledy.html page 21, Box 2.

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "b." It is highly political issue; possible change in policy proposals depends on the results of election. The possible new legislation resulting from policy objectives is always taken into account while formulating medium-term expenditure frameworks.

Researcher Response: I suggest the answer should be changed as suggested by Peer Reviewer One. The document Fiskální výhled suggested by reviewer contains some information, see:
http://www.mfcr.cz/cps/rde/xbcr/mfcr/FiskalniVyhled_2008Q2_komplet_pdf.pdf

IBP Comment: IBP editors chose answer "b" as suggested by Peer Reviewer One and the Government.

b

17. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?

- a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on the impact of policy proposals on revenues is not presented.
- e. Not applicable/other (please comment).

Citation:

Vládní návrh zákona o státním rozpočtu ČR na rok 2009, Zpráva ka návrhu zákona o státním rozpočtu na rok 2009, part B,
http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=612&CT1=0#prilohy_file_t0612i0.doc, p.12-23.

Comment:

The difference in the discussion of the revenue side of the budget in comparison to the expenditure side (see question 16) is mostly in the structure. Each revenue source classified according to the economic classification is discussed separately as opposed to expenditures which are discussed at a more aggregated level.

Researcher Response to this Question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "b."

IBP Comment: IBP editors chose answer "a" as originally suggested by the researcher.

a

Estimates for Years Prior to the Budget Year	
<p>18. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit for BY-1. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> Vládní návrh zákona o státním rozpočtu ČR na rok 2009, Tabulková část, part C, http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=612&CT1=0#prilohy file t0612k0.xls, sheet T-4-výd celkem-4</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

19. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?
- All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards.
 - All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards.
 - Some, but not all, expenditures are classified by function for BY-1.
 - No expenditures classified by function are presented for BY-1.
 - Not applicable/other (please comment).

Citation:

Vládní návrh zákona o státním rozpočtu ČR na rok 2009, Tabulková část, part C,
http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=612&CT1=0#prilohy_file_t0612k0.xls, sheet T-2-výdSR-odvětví

Comment:

The comparability of Czech and international classifications can probably be questioned.

Researcher Response to this Question was "a"

Peer Reviewer One Comment: "a" is appropriate. However, the local "budgetary classification" is used. It is very close to "older" international standards (GFS 1986), but is not fully compatible. It lags behind the new trends in international standards.

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's answer.

IBP Comment: IBP editors chose answer "a" as originally suggested by the researcher.

a

20. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?
- All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards.
 - All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards.
 - Some, but not all, expenditures are classified by economic classification for BY-1.
 - No expenditures classified by economic classification are presented for BY-1.
 - Not applicable/other (please comment).

Citation:

Vládní návrh zákona o státním rozpočtu ČR na rok 2009, Tabulková část, part C,
http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=612&CT1=0#prilohy_file_t0612k0.xls, T-1-výdajeSR_sesk

Comment:

The full comparability of Czech and international classification can be questioned.

a

Researcher Response to this Question was "b"

Peer Reviewer One Comment: "a" would be more appropriate. However, the local "budgetary classification" is used. It is very close to "older" international standards (GFS 1986) but is not fully compatible. It lags behind the new trends in international standards.

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a." There were no problems in terms of economic classification but functional. Finally they were sort of settled down.

Researcher Response: I suggest the answer should be changed as suggested by Peer Reviewer One and the Government.

IBP Comment: IBP editors chose answer "a" as suggested by Peer Reviewer One and the Government.

21. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

- a. Program-level expenditure data are presented for all expenditures for BY-1.
- b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1.
- c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1.
- d. No program-level expenditure data are presented for BY-1.
- e. Not applicable/other (please comment).

Citation:

Vládní návrh zákona o státním rozpočtu ČR na rok 2009, Zpráva ka návrhu zákona o státním rozpočtu na rok 2009,
[http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=612&CT1=0#prilohy file t0612o0.xls](http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=612&CT1=0#prilohy_file_t0612o0.xls)

Comment:

The program level data are presented only for mandatory spending and for capital spending.
Thus, program-level data are not presented for current spending that is not mandatory spending, e.g. operational costs of government agencies.

Researcher Response to this Question was "b"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a." If you understand program as any level of detail below an administrative unit

IBP Comment: IBP editors chose answer "a" as suggested by the Government.

a

22. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?

- a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure.
- b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure.
- c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure.
- d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented.
- e. Not applicable/other (please comment).

Citation:

Vládní návrh zákona o státním rozpočtu ČR na rok 2009, various parts, for example Tabulková část, part C, http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=612&CT1=0#prilohy_file_t0612k0.xls,
Vládní návrh zákona o státním rozpočtu ČR na rok 2009, Zpráva k návrhu zákona o státním rozpočtu ČR na rok 2009, part B, http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=612&CT1=0#prilohy_file_t0612i0.doc -

Comment:

The budget documentation only includes the budgeted data (original estimates) for the BY-1. The second cited document contains a short paragraph about the 2008 budget, but lacks specific information.

d

Researcher Response to this Question was "d"

Peer Reviewer One Comment: "d" is correct in terms of what is shown in the executive's budget. However, budgeted revenues and expenditures are based on updated BY-1 estimates (approx. 6 months of actual development). The information on BY-1 could be obtained by public in the Mid-Year Report but it is not available at the time of budget proposal submission to Parliament.

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a." Do not understand this question, we have preliminary data from mid-year report but these are actuals and actuals from the BY-2 and in the draft state budget there are also estimates for BY-1. These actual outcomes and estimates are in a certain aggregate level. Surely the estimates take into account the actuals of the latest in-year reports.

Researcher Response: The Government is right, but the figures are not presented in the executive's budget document; we therefore have to give a "d" (as also suggested by the peer reviewer).

IBP Comment: IBP editors chose answer "d" as originally suggested by the researcher.

23. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?

- a. Yes, such prior-year estimates of aggregate expenditure are presented.
- b. No, such prior-year estimates of aggregate expenditure are not presented.
- c. Not applicable/other (please comment).

Citation:

Vládní návrh zákona o státním rozpočtu ČR na rok 2009, Zpráva k návrhu zákona o státním rozpočtu ČR na rok 2009, part B, p. 28, table 13 http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=612&CT1=0#prilohy_file_t0612i0.doc

Comment:

The cited document includes a figure of real expenditures in 2007; however, the table is related to mandatory spending and I found this figure only by chance.

Researcher Response to this Question was "a"

a

Peer Reviewer One Comment: "a" is appropriate with the following remark. Use of BY-2 (or BY-3) data is not a consistent practice in the executive's budget documentation. However, such data can be found for most of the items (apart from mandatory spending of the state budget, for all main revenue and expenditure categories for the general government budgets, state budgets etc.), see file t0612y0.doc on the webpage cited above.

Peer Reviewer Two Comment:

Government Comment: There is a development of mandatory expenditures since 2000 but the data are actuals not estimates. I find this question also confusing.

Researcher Response: There is no change suggested, however the document indicated by the peer reviewer shows data on total public expenditures not state budget expenditures, therefore the indicated document is not useful in this case (see p. 15 of the file t0612y0.doc).

IBP Comment: IBP editors chose answer "a" as originally suggested by the researcher.

24. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?
- Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).
 - Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.
 - Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.
 - No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all.
 - Not applicable/other (please comment).

Citation:

Vládní návrh zákona o státním rozpočtu ČR na rok 2009, Zpráva k návrhu zákona o státním rozpočtu ČR na rok 2009, part B, p. 28, table 13 http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=612&CT1=0#prilohy_file_t0612i0.doc

Comment:

Such estimates are presented for aggregate expenditure only.

Researcher Response to this Question was "d"

Peer Reviewer One Comment: "c" is more appropriate. BY-2, BY-3, and even BY-5 data can be found for many items (all main revenue and expenditure categories for the general government budgets, state budgets etc., see file t0612y0.doc (pages 12-15, 17, 20 ...) on the webpage cited above.

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "c." There is a development of mandatory expenditures since 2000 but the data are actuals not estimates. I find this question also confusing.

Researcher Response: The document indicated by the peer reviewer shows data on total public revenues not state budget revenues, therefore the indicated document is not useful in this case.

IBP Comment: IBP editors chose answer "d" as originally suggested by the researcher.

d

<p>25. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for all expenditures are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> See §30(5) http://www.mfcr.cz/cps/rde/xchg/mfcr/xsl/zakon_o_sr_1155.html?year=PRESENT In 2008, the government approved the State final account for the year 2007 by its ordinance No. 470 from 21 April 2008, see: http://www.mfcr.cz/cps/rde/xchg/mfcr/xsl/statni_zav_ucet.html</p> <p><u>Comment:</u> The state final account for BY-2 is submitted to the parliament in April BY-1, when the preparation of the budget for BY starts – April 30 is the deadline for the submission given in the budget rules</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
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<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ol style="list-style-type: none"> Yes, prior-year data are always adjusted to be comparable to the budget year data. Yes, in most cases, prior-year data are adjusted to be comparable. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. Not applicable/other (please comment). <p><u>Citation:</u> Vyhláška č. č. 323/2002 Sb.- rozpočtová skladba http://www.mfcr.cz/cps/rde/xchg/mfcr/xsl/vyhlaskey_1375.html</p> <p><u>Comment:</u> Since 1997, a new budget classification applied for the public budget operations is used and all the expenditures are classified based on this classification, and are therefore comparable.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
<p>27. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> All tax revenues are identified individually for BY-1. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. No tax revenues are identified individually for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> Vládní návrh zákona o státním rozpočtu ČR na rok 2009, Tabulková část, part C, http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=612&CT1=0#prilohy_file_t0612k0.xls, sheet T-1-příjmySR_sesk</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

<p>28. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> All non-tax revenues are identified individually for BY-1. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. No non-tax revenues are identified individually for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> Vládní návrh zákona o státním rozpočtu ČR na rok 2009, Tabulková část, part C, http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=612&CT1=0#prilohy_file_t0612k0.xls, sheet T-1-přijmySR_sesk</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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29. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?

- a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections.
- b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections.
- c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections.
- d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented.
- e. Not applicable/other (please comment).

Citation:

Vládní návrh zákona o státním rozpočtu ČR na rok 2009, various parts, for example Tabulková část, part C,
http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=612&CT1=0#prilohy_file_t0612k0.xls,
Vládní návrh zákona o státním rozpočtu ČR na rok 2009, Zpráva k návrhu zákona o státním rozpočtu ČR na rok 2009, part B,
http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=612&CT1=0#prilohy_file_t0612i0.doc

Comment:

In the budget documentation there are only the budgeted data (original estimates) for the BY-1. The second cited document contains a short paragraph about the 2008 budget, but lacks specific information.

d

Researcher Response to this Question was "d"

Peer Reviewer One Comment: "a" would be more a appropriate answer. Although the updated revenue estimates are not presented in the executive's budget, the budget revenues are in fact based on actual development (approx. 6 months).

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "b."

Researcher Response: As written by the peer reviewer, these data are not presented in the executive's budget (they are used but not released to the public).

IBP Comment: IBP editors chose answer "d" as originally suggested by the researcher.

<p>30. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year estimates of aggregate revenue are presented. b. No, such prior-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> Such estimates are not presented.</p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "a." Aggregate revenue estimates for prior years (BY-2 ... BY-5) can be found for general government and state funds at: http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=612&CT1=0#prilohy_file_t0612y0.doc (page 14, Table 7). However, the data for state budget are not shown.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> There is an expected outcome for Y-1 (2008) in tax revenues and social insurance and table concerning development of budget deficit since 2002.</p> <p><u>Researcher Response:</u> The peer reviewer confirms that the data on the state budget are not shown.</p> <p><u>IBP Comment:</u> IBP editors chose answer "b" as originally suggested by the researcher.</p>	<p>b</p>
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31. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?

- a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).
- b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.
- c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue.
- d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all.
- e. Not applicable/other (please comment).

Citation:

Comment:

Such estimates are not presented.

d

Researcher Response to this Question was "d"

Peer Reviewer One Comment: A more appropriate response to this question would be "a." Aggregate revenue estimates for prior years (BY-2... BY-5) can be found for general government and state funds at: http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=612&CT1=0#prilohy_file_t0612y0.doc (page 14, Table 7). However, the data for state budget are not shown.

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's answer.

IBP Comment: IBP editors chose answer "d" as originally suggested by the researcher.

32. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

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

Citation:

See §30(5)

http://www.mfcr.cz/cps/rde/xchg/mfcr/xsl/zakon_o_sr_1155.html?year=PRESENT

In 2008, the government approved the State final account for the year 2007 by its ordinance No. 470 from 21 April 2008, see:

http://www.mfcr.cz/cps/rde/xchg/mfcr/xsl/statni_zav_ucet.html

Comment:

The state final account for BY-2 is submitted to the parliament in April BY-1, when the preparation of the budget for BY starts – April 30 is the deadline for the submission given in the budget rules.

a

Researcher Response to this Question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "d." The State Final Account is not a part of supporting budget documentation.

IBP Comment: IBP editors chose answer "a" as originally suggested by the researcher.

33. Does the executive's budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?

- a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year.
- b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded.
- c. Yes, but only information on the level of debt is presented.
- d. No, information related to the government debt for BY-1 is not presented.
- e. Not applicable/other (please comment).

Citation:

Vládní návrh zákona o státním rozpočtu ČR na rok 2009, Zpráva ka návrhu zákona o státním rozpočtu na rok 2009, part B,
http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=612&CT1=0#prilohy_file_t0612i0.doc, p. 79-80

Comment:

There is information on the total volume of debt in 2007, but nothing else.

Researcher Response to this Question was "c"

Peer Reviewer One Comment: A more appropriate response to this question would be "a." Government debt split by subsectors and holder is shown at http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=612&CT1=0#prilohy_file_t0612y0.doc (page 17, Table 9). Even more information (in fact very detailed) can be found at:
http://www.mfcr.cz/cps/rde/xchg/mfcr/xsl/vrsd_dluhova_statistika.html.

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "b."

Researcher Response: I suggest the answer should be changed as suggested by the Government. In the document indicated by the peer reviewer we can find information on the debt of various subsectors such as local governments or extra-budgetary funds; however, there is no information on the debt instruments used. The second source indicated cannot be used for the purposes of this questionnaire.

IBP Comment: IBP editors chose answer "b," as suggested by the government, to maintain consistency with the criteria used for selecting answers across countries.

b

<p>34. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for government debt are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> Vládní návrh zákona o státním rozpočtu ČR na rok 2009, Zpráva ka návrhu zákona o státním rozpočtu na rok 2009, part B, http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=612&CT1=0#prilohy file t0612i0.doc, p. 79-80</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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Comprehensiveness	
<p>35. Does the executive's budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on extra-budgetary funds is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Vládní návrh zákona o státním rozpočtu ČR na rok 2009, Hospodaření veřejných rozpočtů, part H, http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=612&CT1=0#prilohy_file_t0612y0.doc, p. 18-39</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "b."</p> <p><u>IBP Comment:</u> IBP editors chose answer "a" as originally suggested by the researcher.</p>	a

<p>36. Does the executive's budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ul style="list-style-type: none"> a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on intergovernmental transfers is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Vládní návrh zákona o státním rozpočtu ČR na rok 2009, Rozpočty územních samosprávných celků, dobrovolných svazků obcí a regionálních rad soudržnosti, part G, http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=612&CT1=0#prilohy file t0612z0.doc, p. 16-23 and file t0612x0.xls - příloha 3 and 4</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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37. Does the executive's budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?

- a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on transfers to public corporations is not presented.
- e. Not applicable/other (please comment).

Citation:

Comment:

Such information is not presented.

Researcher Response to this Question was "d"

Peer Reviewer One Comment: A more appropriate response to this question would be "b." Key numbers can be found at: http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=612&CT1=0#prilohy_file_t0612i0.doc (page 72, Chapter 5.3.5). Some data are also provided in the file t0612k0.xls (Table T-9-VPS-vydaje). However, the information could be better summarized and presented.

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's original answer "d," which the IBP modified for consistency purposes.

Researcher Response: I suggest the answer should be changed to "c." The documents indicated by the peer reviewer contain some information, but I hesitate to evaluate this information as "highlighting key transfers to public corporations."

IBP Comment: IBP editors chose answer "c," as suggested by the researcher, to maintain consistency with the criteria used for selecting answers across countries.

C

38. Does the executive's budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?

- a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates.
- b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

Citation:

state guarantees: Vládní návrh zákona o státním rozpočtu ČR na rok 2009, Zpráva ka návrhu zákona o státním rozpočtu na rok 2009, part B, <http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=612&CT1=0#prilohy> file t0612i0.doc, p. 74-77 and Tabulková část, part C file t0612k0.xls, sheet T-18-záruky

Comment:

Only information on state guarantees can be found. Information about other types of quasi-fiscal activities such as tax holidays for foreign investors is missing.

Researcher Response to this Question was "c"

b

Peer Reviewer One Comment: A more appropriate response to this question would be "a" or "b." In the past, the Czech Republic focused on identifying and monitoring quasi-fiscal activities. The budget documentation was extended substantially to cover those activities (e.g. list of state guarantees mentioned above, monitoring and after all abolition of the so-called transformation institutions). Estimates of tax expenditures (e.g. tax holidays for foreign investors but also reduced VAT rate) are not presented but a generally accepted methodology is missing. The tax expenditures do not, in my view, represent quasi-fiscal activities.

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "b." Incentives on tax duty, military costs, wages in state administration, foreign humanitarian aid. State guarantees are considered to be mandatory.

Researcher Response: I suggest the answer should be changed as suggested by Peer Reviewer One and the Government. I chose my answer because of the reasons given by the peer reviewer.

IBP Comment: IBP editors chose answer "b" as suggested by Peer Reviewer One and the Government.

<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ol style="list-style-type: none"> Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value. Yes, information is presented, highlighting key information, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on financial assets is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Vládní návrh zákona o státním rozpočtu ČR na rok 2009, Zpráva o očekávaném vývoji státních finančních aktiv a pasiv, part F, http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=612&CT1=0#prilohy_file_t0612w0.doc,</p> <p><u>Comment:</u> The document presents the overview of financial assets, lists its main categories and presents their value in January 2006 and estimates their value at the end of 2007 (= changes during recent year and planned changes for budget year). However, not all the information listed in answer "a" (especially their purpose) can be found, the answer is therefore "b."</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	b
<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ol style="list-style-type: none"> Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value. Yes, information is presented, highlighting key information, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on non-financial assets is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Such information is not presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	d

<p>41. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on expenditure arrears is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Expenditure arrears are not a problem in the Czech Republic.</p> <p><u>Researcher Response to this Question was “e”</u></p> <p><u>Peer Reviewer One Comment:</u> I agree that expenditure arrears are not a major problem in the Czech Republic (at least so far). But it does not hold true for all sub-sectors of the general government budgets. E.g. public health insurance fund (VZP) solved the problem of insufficient health insurance contributions by postponing the payments (and it was a very bad but widely accepted practice). This problem is likely to occur again due to falls in health insurance contributions.</p> <p><u>Peer Reviewer Two Comment:</u> The answer “e” is correct. Accrual principle is not used in the budget evidence.</p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p> <p><u>Researcher Response:</u> No change is suggested, the comments are right, although the questionnaire does not deal with sectors of the public budgets other than the state budget.</p> <p><u>IBP Comment:</u> IBP editors chose answer “e” as originally suggested by the researcher.</p>	<p>e</p>
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<p>42. Does the executive's budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on contingent liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Vládní návrh zákona o státním rozpočtu ČR na rok 2009, Zpráva ka návrhu zákona o státním rozpočtu na rok 2009, part B, http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=612&CT1=0#prilohy file t0612i0.doc, p. 74-77 and Tabulková část, part C file t0612k0.xls, sheet T-18-záruky</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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43. Does the executive's budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?
- a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates.
 - b. Yes, information is presented, highlighting key future liabilities, but some details are excluded.
 - c. Yes, some information is presented, but it lacks important details.
 - d. No, information on future liabilities is not presented.
 - e. Not applicable/other (please comment).

Citation:

STŘEDNĚDOBÝ VÝHLED STÁTNÍHO ROZPOČTU ČESKÉ REPUBLIKY NA LÉTA 2010 A 2011,
http://www.psp.cz/sqw/text/text2.sqw?idd=30388#prilohy_file_t0613a0.doc, p. 31-33, table 15

Comment:

This part discusses the mandatory expenditures (i.e. entitlements) for 2010 and 2011, including future liabilities from these programs. However, this is not done systematically for all the existing programs.

Researcher Response to this Question was "c"

Peer Reviewer One Comment: A more appropriate response to this question would be "d." Implicit liabilities (such as a stock variable, measured by the present value of future spending) are not calculated and reported for pensions (or other long-term expenditure programs for which benefits accrue over a long period) in the budget documentation. It is a field of research of independent economists and researchers only. Apart from the armed forces, there is no special civil service pension plan. Civil servants are covered by the universal PAYG system.

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "b."

Researcher Response: Some information is presented as described in our original comment.

IBP Comment: IBP editors chose answer "c" as originally suggested by the researcher.

C

<p>44. Does the executive's budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ul style="list-style-type: none"> a. All sources of donor assistance are identified individually. b. At least two-thirds of, but not all, sources of donor assistance, are identified individually. c. Less than two-thirds of sources of donor assistance are identified individually. d. No sources of donor assistance are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> Vládní návrh zákona o státním rozpočtu ČR na rok 2009, Zpráva ka návrhu zákona o státním rozpočtu na rok 2009, part B, http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=612&CT1=0#prilohy file t0612i0.doc, p. 24-25</p> <p><u>Comment:</u> The information provided is on the sources coming from the EU, EEP/Norway, as well as the Program of Swiss-Czech cooperation</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ul style="list-style-type: none"> a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on tax expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> This information is not presented.</p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be “b” (Incentives on tax duty).</p> <p><u>Researcher Response:</u> This information is not present; see also peer reviewer comment to question 38.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” as originally suggested by the researcher.</p>	<p>d</p>
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46. Does the executive's budget or any supporting budget documentation identify all earmarked revenues?

- a. All earmarked revenues are identified individually.
- b. At least two-thirds of, but not all, earmarked revenues are identified individually.
- c. Less than two-thirds of earmarked revenues are identified individually.
- d. No earmarked revenues are identified individually.
- e. Not applicable/other (please comment).

Citation:

Local governments: Vládní návrh zákona o státním rozpočtu ČR na rok 2009, Rozpočty územních samosprávných celků, dobrovolných svazků obcí a regionálních rad soudržnosti, file t0612x0.xls - příloha 2
State funds: Vládní návrh zákona o státním rozpočtu ČR na rok 2009, Hospodaření veřejných rozpočtů, part H,
[http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=612&CT1=0#prilohy file t0612y0.doc](http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=612&CT1=0#prilohy_file_t0612y0.doc), p. 18-39

Comment:

The budget documentation lists revenues of local governments and state funds, including information about earmarked revenues (in case of local governments, the shared tax revenues and in case of the state funds, the revenues assigned to the individual funds). However there is no summary about earmarked revenues.

Researcher Response to this Question was "c"

Peer Reviewer One Comment: I do not dare to judge the percentage of earmarked revenues identified. But in my opinion, the use of earmarked revenues is rather limited in the Czech Republic. As a result, I would guess that those identified above (municipalities and state extra-budgetary funds) account for the vast majority of earmarked revenues. Thus the response "b" might apply.

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "d." We have discretionary and non-discretionary (mandatory) expenditures but nothing like that with revenues. The only thing which is determined is sharing of collected taxes within central and regional governments and municipalities. In fact, there has to be enough revenues for mandatory expenditures regardless the origin of revenues.

Researcher Response: I suggest the answer should be changed as suggested by Peer Reviewer One. I agree with the peer reviewer's comment; it is quite hard to estimate earmarked revenues, but his reasoning seems correct. The government explains the Czech system which does not use the term earmarked revenues at all. However, in reality, we have them, as explained in the other two comments.

IBP Comment: IBP editors chose answer "c," as originally suggested by the researcher, to maintain consistency with the criteria used for selecting answers across countries.

C

<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> a. One percent or less of expenditure is dedicated to secret items. b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items. c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items. d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There is no information on spending on secret items.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>d</p>
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The Budget Narrative & Performance Monitoring	
<p>48. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals, by administrative unit (or functional category), for the budget year?</p> <p>a. Yes, extensive information on the link between the budget and the government's stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on the link between the budget and the government's stated policy goals is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Vládní návrh zákona o státním rozpočtu ČR na rok 2009, Zpráva ka návrhu zákona o státním rozpočtu na rok 2009, part B, http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=612&CT1=0#prilohy file t0612i0.doc, p. 24-79</p> <p><u>Comment:</u> The changes of the expenditures from year to year are explained by changes in the policy. However, the level of a particular expenditure (either for administrative unit or function) is not linked to the policy goals.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	C

49. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals for a multi-year period (for at least two years beyond the budget year)?
- Yes, extensive information on the link between the budget and the government's stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates.
 - Yes, information is presented, highlighting the major policy goals, but some details are excluded.
 - Yes, some information is presented, but it lacks important details.
 - No, information on the link between the budget and the government's stated policy goals over a multi-year period is not presented.
 - Not applicable/other (please comment).

Citation:

STŘEDNĚDOBÝ VÝHLED STÁTNÍHO ROZPOČTU ČESKÉ REPUBLIKY NA LÉTA 2010 A 2011,
http://www.psp.cz/sqw/text/text2.sqw?idd=30388#prilohy_file_t0613a0.doc, p. 31-33, table 15

Comment:

In the budget outlook, information on such a link is not clearly presented.

d

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a." The fiscal convergence criteria concerning deficit 3% GDP and debt 60% GDP are strictly observing parameters determining draft budget significantly, even though that at the very moment we have already exceeded deficit 3% GDP thanks to financial crisis and the other factors.

Researcher Response: The Government comment is right, but the documentation does not explicitly explain how the proposed budget is linked to government's stated policy goals for a multi-year period.

IBP Comment: IBP editors chose answer "d" as originally suggested by the researcher.

<p>50. Does the executive's budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ol style="list-style-type: none"> Non-financial data are presented for all programs. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. Non-financial data are presented for programs representing less than two-thirds of expenditure. No non-financial data are presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Such information is not presented.</p> <p>Peer Reviewer One Comment: There are some non-financial data presented (e.g. number of employees per "budget chapter" at http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=612&CT1=0#prilohy_file_t0612k0.xls, Table T-10-mzdy-UO) but the level of detail for other programs is very poor. Response "d" seems appropriate.</p> <p>Peer Reviewer Two Comment:</p> <p>Government Comment: Government did not dispute researcher's answer.</p> <p>IBP Comment: IBP editors chose answer "d" as originally suggested by the researcher.</p>	d
<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ol style="list-style-type: none"> The non-financial data are very useful for assessing program performance. The non-financial data are mostly useful for assessing program performance. The non-financial data are somewhat useful for assessing program performance. No non-financial data are provided or they are not useful for assessing program performance. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The non-financial data are not presented.</p> <p>Peer Reviewer One Comment:</p> <p>Peer Reviewer Two Comment:</p> <p>Government Comment: Government did not dispute researcher's answer.</p>	d

<p>52. Does the executive’s budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ul style="list-style-type: none"> a. Performance indicators are presented for all programs. b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. c. Performance indicators are presented for programs representing less than two-thirds of expenditures. d. No performance indicators are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No performance indicators are presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d
<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ul style="list-style-type: none"> a. All performance indicators are well designed. b. Most performance indicators are well designed. c. Some performance indicators are well designed, but most are not. d. No programs have performance indicators, or they are not well designed. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No performance indicators are presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d

<p>54. Are performance indicators used in conjunction with performance targets presented in the executive’s budget or any supporting budget documentation?</p> <ul style="list-style-type: none"> a. All performance indicators are used in conjunction with performance targets. b. Most performance indicators are used in conjunction with performance targets. c. Some performance indicators are used in conjunction with performance targets, but most are not. d. No performance indicators are used in conjunction with performance targets. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No performance indicators are presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>d</p>
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55. Does the executive's budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country's most impoverished populations?

- a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on policies intended to alleviate poverty is not presented.
- e. Not applicable/other (please comment).

Citation:

Comment:

This information is not presented.

d

Researcher Response to this Question was "d"

Peer Reviewer One Comment: I agree but some information is provided - total amount spent on social allowances to the poor "davky pomoci ve hmotne nouzi a pro zdravotne postizene" (see:

http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=612&CT1=0#prilohy_file_t0612i0.doc, page 39, Table 18). No relevant policy description is, however, available. The reader would have to painfully look for the information in documents published by the Ministry of Labor and Social Affairs.

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's answer.

IBP Comment: IBP editors chose answer "d" as originally suggested by the researcher.

Additional Key Information for Budget Analysis & Monitoring	
<p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>	
<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <ol style="list-style-type: none"> Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Vládní návrh zákona o státním rozpočtu ČR na rok 2009, Zpráva ka návrhu zákona o státním rozpočtu na rok 2009, part B, http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=612&CT1=0#prilohy file t0612i0.doc, p.10-23</p> <p><u>Comment:</u> The information on tax rates and fee schedules is in the particular tax laws; the budget documentation provides extensive information about revenues.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ul style="list-style-type: none"> a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded. c. Yes, some analysis is presented, but it lacks important details. d. No analysis on the distribution of the tax burden is presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No analysis of the distribution of the tax burden is presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>d</p>
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58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?

- a. Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.
- b. Yes, information is presented, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on conditions associated with IFI assistance is not presented.
- e. Not applicable/other (please comment).

Citation:

Comment:

No conditions are presented, only the expected amounts coming from the EU.

Researcher Response to this Question was "d"

Peer Reviewer One Comment: A more appropriate response to this question would be "a." A detailed description is provided by the particular ministries (e.g. Ministry of Agriculture provides all the details at: <http://eagri.cz/public/eagri/dotace/>). Those interested in the IFI grants have to look for the information but they can generally get it (especially when it comes to EU financed programs).

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "b." On the Internet www.mfcr.cz, www.mmr.cz. The Czech Republic receives significant sum of money from the EU budget for Cohesion, Agricultural and Regional policy.

Researcher Response: The sources suggested by the reviewers cannot be considered in the framework of this questionnaire.

IBP Comment: IBP editors chose answer "d" as originally suggested by the researcher.

d

59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?
- Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.
 - Yes, information is presented, but some details are excluded.
 - Yes, some information is presented, but it lacks important details.
 - No, information on conditions associated with donor country assistance is not presented.
 - Not applicable/other (please comment).

Citation:

Comment:

No conditions are presented, only the expected amounts coming from the EU.

Researcher Response to this Question was "d"

Peer Reviewer One Comment: A more appropriate response to this question would be "a." A detailed description is provided by the particular ministries (e.g. Ministry of Agriculture provides all the details at: <http://eagri.cz/public/eagri/dotace/>). Those interested in the IFI grants have to look for the information but they can generally get it (especially when it comes to EU financed programs).

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "b." On the Internet www.mfcr.cz, www.mmr.cz. The Czech Republic receives significant sum of money from the EU budget for Cohesion, Agricultural and Regional policy.

Researcher Response: The sources suggested by the reviewers cannot be considered in the framework of this questionnaire.

IBP Comment: IBP editors chose answer "d" as originally suggested by the researcher.

d

<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ul style="list-style-type: none"> a. Yes, it provides a summary that is very informative. b. Yes, it provides a summary that is somewhat informative. c. Yes, but the summary is not very informative. d. No, it does not provide a summary. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> We were not able to find any press release which summarizes the budget and its proposals.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d
<p>61. Does the executive publish a “citizens budget” or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <ul style="list-style-type: none"> a. Yes, it publishes a citizens budget that is very informative. b. Yes, it publishes a citizens budget that is somewhat informative. c. Yes, but the citizens budget is not very informative. d. No, it does not publish a citizens budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> A citizens budget is not produced.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d

<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ul style="list-style-type: none"> a. Yes, thorough definitions of budget terms are provided. b. Yes, definitions are provided, but some details are excluded. c. Yes, some definitions are provided, but it lacks important details. d. No, definitions are not provided. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Definitions or a glossary are not provided.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d
<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ul style="list-style-type: none"> a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information. c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information. d. No, the right to access government information has not been codified into law, or this right does not include access to budget information. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sagit.cz/pages/sbirkatxt.asp?zdroj=sb99106&cd=76&typ=r</p> <p><u>Comment:</u> The law on Free Access to Information (Act #106/1999 Coll.) gives citizens the right to obtain information about the activity of the government bodies, including budget information. The provision of information sometimes requires a reproduction fee.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a

64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it (for example, from a ministry or agency)?

- a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence.
- b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures.
- c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures.
- d. In practice, no highly disaggregated expenditure information is available.
- e. Not applicable/other (please comment).

Citation:

Comment:

The law on Free Access to Information (Act #106/1999 Coll.) gives citizens the right to obtain information about the activity of the government bodies, including budget information. Some agencies put their budgets on the Internet, some do not. However, the government claims that the law on free access to information is fulfilled. In fact, this depends on the agency, some answer all the questions promptly and some do not.

b

Researcher Response to this Question was "b"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a."

IBP Comment: IBP editors chose answer "b" as originally suggested by the researcher.

65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it from a ministry or agency?

- a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence.
- b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures.
- c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.
- d. In practice, no highly disaggregated non-financial expenditure information is available.
- e. Not applicable/other (please comment).

Citation:

Comment:

The law on free access to information (Act #106/1999 Coll.) gives citizens the right to obtain information about the activity of the government bodies.

Governmental agencies compile various statistics about their programs. However, these statistics are not linked to the budget - see the answers for all questions related to this topic (50-51).

C

Researcher Response to this Question was "c"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "d."

Researcher Response: I chose my answer because of reasons indicated above. For example, we have extremely detailed information on education (see Educational statistics, at: <http://www.uiv.cz/clanek/512/1857>).

IBP Comment: IBP editors chose answer "c" as originally suggested by the researcher.

Section Three: The Budget Process

The Budget Process	
Executive's Formulation of the Budget	
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> The release date is set in permanent law. The executive announces the release date at least two months in advance. The executive announces the release date less than two months but more than two weeks in advance. The executive announces the release date two weeks or less before the release, or makes no announcement. Not applicable/other (please comment). <p><u>Citation:</u> http://www.psp.cz/docs/laws/1995/90.html#_13</p> <p><u>Comment:</u> The budget proposal shall be submitted to the Parliament at least 3 months before the beginning of the budget year (Act No. 90/1995, Art. 101).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

<p>67. Does the executive release to the public its timetable for preparation of the executive's budget proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the ministry of finance or what ever central government agency is in charge of coordinating the budget's formulation)?</p> <p>a. Yes, a detailed timetable is released to the public. b. Yes, a timetable is released, but some details are excluded. c. Yes, a timetable is released, but it lacks important details. d. No, a timetable is not issued to the public. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://www.mfcr.cz/cps/rde/xchg/mfcr/xsl/zakony_1155.html?year=PRE SENT http://mfcr.cz/cps/rde/xchg/mfcr/xsl/vyhlasaky_1338.html?year=2001</p> <p><u>Comment:</u> A timetable is included in the Budgetary Rules (art. 8 and 8a) and related decree No. 131/2001.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Decree No. 131/2001 Coll. was amended to decree No. 165/2008 Coll.</p>	a
<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <p>a. The executive adheres to the dates in its timetable. b. The executive adheres to most of the key dates in its timetable. c. The executive has difficulty adhering to most of the dates in its timetable. d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://www.psp.cz/sqw/historie.sqw?o=5&T=612</p> <p><u>Comment:</u> The 2009 budget proposal was submitted on the 29th of September 2008. Of course, it is hard to follow the internal budget preparation managed by the Ministry of Finance.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ul style="list-style-type: none">a. Yes, the executive holds extensive consultations with a wide range of legislators.b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.c. Yes, the executive holds very limited consultations, involving only a few members of the legislature.d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process.e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Nearly all ministers are the members of the Parliament as well and they discuss the budget priorities within each political fraction. However, there is not an annual general discussion about budget priorities.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>C</p>
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70. Does the executive hold consultations with the public as part of its process of determining budget priorities?

- a. Yes, the executive holds extensive consultations with a wide range of constituencies.
- b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded.
- c. Yes, the executive holds very limited consultations, involving only a few constituencies.
- d. No, the executive does not typically consult with the public as part of the budget preparation process.
- e. Not applicable/other (please comment).

Citation:

Comment:

Apart from the general elections, there is no official consultation with the public.

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "c."

Researcher Response: I suggest the answer should be changed as suggested by the Government to "c." If e.g. trade unions are considered as public then yes "c" would be more appropriate and the comment should be modified – typically, consultations are held with trade unions but on a rather occasional basis.

IBP Comment: IBP editors chose answer "c," as suggested by the Government, to maintain consistency with the criteria used for selecting answers across countries.

C

<p>71. When does the executive release a pre-budget statement to the public?</p> <ul style="list-style-type: none"> a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year. b. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year. c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. d. The executive does not release a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There is no pre-budget statement.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>d</p>
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72. Does the pre-budget statement describe the government's macroeconomic and fiscal framework?

- a. Yes, an extensive explanation of the government's fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.
- e. Not applicable/other (please comment).

Citation:

http://www.mfcr.cz/cps/rde/xchg/mfcr/xsl/makro_pre.html

Comment:

Even if the pre-budget statement does not exist, there are regular (quarterly issued) reports on the macroeconomic and fiscal framework, including previsions. Data for 2008 can be found on the "archives" pages.

d

Researcher Response to this Question was "c"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "d."

Researcher Response: As stated, there is no official pre-budget statement, but macro data are available anyway – which is why I prefer the answer "c."

IBP Comment: IBP editors chose answer "d" to maintain consistency with the criteria used for selecting answers across countries.

73. Does the pre-budget statement describe the government's policies and priorities that will guide the development of detailed estimates for the upcoming budget?

- a. Yes, an extensive explanation of the government's budget policies and priorities is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key aspects of the government's budget policies and priorities, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.
- e. Not applicable/other (please comment).

Citation:

http://www.mfcr.cz/cps/rde/xchg/mfcr/xsl/ek_fiskalni_vyhledy.html

Comment:

In spite of the fact that an official pre-budget does not exist, there is a report called Fiskalni vyhled (Fiscal forecast) issued twice a year where government's priorities are explained.

d

Researcher Response to this Question was "c"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "d."

Researcher Response: I would retain "c" due to the fact that some data and explanations exist.

IBP Comment: IBP editors chose answer "d" to maintain consistency with the criteria used for selecting answers across countries.

Legislative Approval of the Budget	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> a. The legislature receives the budget at least three months before the start of the budget year. b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. c. The legislature receives the budget less than six weeks before the start of the budget year. d. The legislature does not receive the budget before the start of the budget year. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.psp.cz/sqw/historie.sqw?o=5&T=612</p> <p><u>Comment:</u> The budget proposal shall be submitted to the Parliament at least 3 months before the beginning of the budget year (Act No. 90/1995, Art. 101).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

<p>75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ul style="list-style-type: none"> a. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies. b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies. c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard. d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.psp.cz/sqw/text/tiskt.sqw?o=5&ct=612&ct1=-2</p> <p><u>Comment:</u> In general, the Budgetary Committee is responsible for this matter. The members of Parliament usually discuss it with the Finance Minister. The public is allowed to follow the discussion but cannot participate without the previous approval of the majority of committee members.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>b</p>
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76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?

- a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard.
- b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard.
- c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard.
- d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard.
- e. Not applicable/other (please comment).

Citation:

<http://www.psp.cz/sqw/text/tiskt.sqw?o=5&v=US&ct=901>
<http://www.psp.cz/sqw/text/text2.sqw?idd=52285>

Comment:

Each committee is responsible for a number of chapters according to its activity fields (citation 1). As for the Economic Committee, the discussion and meeting notes appear very detailed. However, the public is again not allowed to participate actively during the discussion without prior approval.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's answer.

b

<p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ol style="list-style-type: none"> Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. Yes, a limited number of hearings are held in which testimony from the public is heard. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. Not applicable/other (please comment). <p><u>Citation:</u> http://www.psp.cz/sqw/text/text2.sqw?idd=52405</p> <p><u>Comment:</u> The example of the Social Affairs Committee gives evidence that the public (here the head of trade unions) can participate.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	b
<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ol style="list-style-type: none"> Yes, the committees release very informative reports, which include all written testimony presented at the hearings. Yes, the committees release reports, but some details are excluded. Yes, the committees release reports, but they are not very informative. No, the committees do not release reports or do not hold public hearings. Not applicable/other (please comment). <p><u>Citation:</u> http://www.psp.cz/sqw/text/text2.sqw?idd=52472</p> <p><u>Comment:</u> The quality of reports differs from one committee to another, here is the example of minutes issued by the Environment Committee.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a

<p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <p>a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures.</p> <p>b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://www.psp.cz/sqw/text/text2.sqw?idd=53914</p> <p><u>Comment:</u> The minutes report from the Security Committee covers the discussion of the head of the national intelligence unit.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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80. Does the legislature have authority *in law* to amend the budget presented by the executive?

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

Citation:

<http://www.psp.cz/docs/laws/1995/90.html#105>

Comment:

The amendments can be presented during the second reading but these shall not exceed the overall sum voted in the first reading.

Researcher Response to this Question was "a"

Peer Reviewer One Comment: In the first reading the overall revenues and expenditures (and the deficit) are voted on. If the legislature does not agree, they do not approve it, new political negotiations will start, and in that way they can make the executive change the overall revenues and expenditures (although it is not them who redraft the budget and set revenues and expenditures).

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "d." Once the total revenues and expenditures are approved in the first reading by the House of Deputies, the legislative can make some adjustments within these totals or if there is a political will and need the approved budget can be amended within the budget year and a supplementary budget is approved. Nevertheless it does not happen so often.

Researcher Response: Question 80 focuses on the authority, and not the reality – both comments distinguish between the first and second reading as I did in my comments. If the PR 1's and the government's comments are merged, a new, more appropriate comment arises.

IBP Comment: IBP editors chose answer "a" as originally suggested by the researcher.

a

<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ul style="list-style-type: none"> a. The approved budget includes program-level detail. b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). c. The approved budget includes only departmental totals. d. The approved budget includes less information than departmental totals or the approved budget is not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.psp.cz/eknih/2006ps/stenprot/045schuz/s045002.htm#r2</p> <p><u>Comment:</u> For some parts, even the single projects are approved separately.</p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "a."</p> <p><u>Researcher Response:</u> There is difference among chapters. As such, I prefer the answer "b."</p> <p><u>IBP Comment:</u> IBP editors chose answer "b" as originally suggested by the researcher.</p>	<p>b</p>
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Executive's Implementation of the Budget	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> In-year reports on actual expenditure are released at least every month. In-year reports on actual expenditure are released at least every quarter. In-year reports on actual expenditure are released at least semi-annually. In-year reports on actual expenditure are not released. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mfcr.cz/cps/rde/xchg/mfcr/xsl/ctvrt_poklpln.html</p> <p><u>Comment:</u> Each month a press release gives information about the actual revenue and expenditure. A more detailed report is available quarterly. The semi-annual report is submitted to the Parliament.</p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "a." On a monthly basis, the Ministry of Finance publishes a rather detailed report that is several pages long and accompanied by several tables on actual revenue and expenditure, organized by economic classification. See: http://www.mfcr.cz/cps/rde/xchg/mfcr/xsl/mes_poklpln.html.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's original answer "b," which the IBP modified for consistency purposes.</p> <p><u>Researcher Response:</u> I suggest the answer should be changed as suggested by Peer Reviewer One. I accept the modification even though data presented monthly only covers economic classification.</p> <p><u>IBP Comment:</u> IBP editors chose answer "a" as suggested by the peer reviewer, to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>a</p>

<p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ul style="list-style-type: none"> a. Yes, in-year reports cover all expenditures. b. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. c. Yes, in-year reports cover less than two-thirds of expenditures. d. No in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.psp.cz/sqw/historie.sqw?o=5&T=637</p> <p><u>Comment:</u> The semi-annual report covers all expenditures.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ul style="list-style-type: none"> a. The in-year reports on actual expenditures organized by administrative unit contain program-level detail. b. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs). c. The in-year reports on actual expenditures organized by administrative unit contain only departmental totals. d. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.psp.cz/sqw/text/tiskt.sqw?o=5&ct=637&ct1=0</p> <p><u>Comment:</u> For the most important items, detailed information is available.</p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> A more appropriate response to this question would be "a."</p> <p><u>Researcher Response:</u> There are significant differences among in-year reports. I would retain the answer "b."</p> <p><u>IBP Comment:</u> IBP editors chose answer "b" as originally suggested by the researcher.</p>	<p>b</p>
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<p>85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ol style="list-style-type: none"> Yes, comparisons are made for all expenditures. Yes, comparisons are made for at least two-thirds, but not all, of expenditures. Yes, but comparisons are made for less than two-thirds of expenditures. No, comparisons are not made, or no in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mfcr.cz/cps/rde/xchg/mfcr/xsl/tiskove_zpravy_48637.html</p> <p><u>Comment:</u> Reports issued monthly, quarterly, and semi-annually contain comparisons with the previous years and with the budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	b
<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ol style="list-style-type: none"> In-year reports on actual revenue collections by source of revenue are released at least every month. In-year reports on actual revenue collections are released at least every quarter. In-year reports on actual revenue collections are released at least semi-annually. In-year reports on actual revenue collections by source of revenue are not released. Not applicable/other (please comment). <p><u>Citation:</u> Monthly press release: http://www.mfcr.cz/cps/rde/xchg/mfcr/xsl/tiskove_zpravy_48637.html</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a

<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ol style="list-style-type: none"> a. In-year reports cover the actual revenue collections of all sources of revenue. b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. d. In-year reports on actual revenue collections are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mfcr.cz/cps/rde/xchg/mfcr/xsl/tiskove_zpravy_48637.html</p> <p><u>Comment:</u> All sources are covered.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a
<p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ol style="list-style-type: none"> a. Yes, comparisons are made for all revenue sources. b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources. c. Yes, but comparisons are made for less than two-thirds of revenue sources. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mfcr.cz/cps/rde/xchg/mfcr/xsl/tiskove_zpravy_48637.html</p> <p><u>Comment:</u> Comparisons are made for the previous year and for the current annual budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a

<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ol style="list-style-type: none"> Yes, in-year reports on actual borrowing are released at least every month. Yes, in-year reports on actual borrowing are released at least every quarter. Yes, in-year reports on actual borrowing are released at least semi-annually. No, in-year reports on actual borrowing are not released. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mfcr.cz/cps/rde/xchg/mfcr/xsl/tiskove_zpravy_48637.html</p> <p><u>Comment:</u> Brief information is included every month, a more detailed analysis is included in quarterly issued reports, and the semi-annual reports contains even more detailed information.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a
<p>90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <ol style="list-style-type: none"> Yes, extensive information related to the composition of government debt is presented. Yes, key additional information is presented, but some details are excluded. Yes, some additional information is presented, but it lacks important details. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mfcr.cz/cps/rde/xchg/mfcr/xsl/ctvrt_poklpln_43121.html</p> <p><u>Comment:</u> This information is published in quarterly issued reports.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a

<p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <p>a. Reports are released 1 month or less after the end of the period. b. Reports are released 2 months or less (but more than 1 month) after the end of the period. c. Reports are released more than 2 months after the end of the period. d. In-year reports are not released. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://www.mfcr.cz/cps/rde/xchg/mfcr/xsl/tiskove_zpravy_48637.html http://www.mfcr.cz/cps/rde/xchg/mfcr/xsl/zakony_1155.html</p> <p><u>Comment:</u> The press release is published on the MoF website the first working day after the end of month. The budgetary Rules Act, art. 20, stipulates that quarterly reports must be prepared within the month.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?
- Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget.
 - Yes, the mid-year review includes a discussion of the economy, but it lacks some details.
 - Yes, the mid-year review includes a discussion of the economy, but it lacks important details.
 - No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget.
 - Not applicable/other (please comment).

Citation:

<http://www.psp.cz/sqw/text/tiskt.sqw?o=5&ct=637&ct1=0>
Pololetní zpráva o plnění státního rozpočtu v roce 2008 8/10/2008
http://www.mfcr.cz/cps/rde/xchg/mfcr/xsl/polo_l_poklpln.html

Comment:

The executive publishes the mid-year report more than 3 months after the end of the first half of the year; the answer is therefore "d." However, the report contains information that corresponds to the description in answer "a." Semi-annual reports discuss the changes in economic forecasts in depth.

d

Researcher Response to this Question was "d"

Peer Reviewer One Comment: The mid-year report is publicly available. However, there is a substantial delay in releasing the report since it has to be first discussed in the Parliament and it is published only after that. As a result, only the 2008 mid-year report is now available.

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a."

Researcher Response: I suggest the answer should be changed as suggested by the government to "a." As already stated in the comment section, information is available and apparently the delay in publication is not important in this question – please change the answer to "a."

IBP Comment: A mid-year review is released more than three months after the reporting period and, according to the *Guide to the Open Budget Questionnaire*, is considered not available. Therefore, IBP editors chose answer "d" to maintain consistency with the criteria used for selecting answers across countries.

93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?

- a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.
- b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided.
- c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided.
- d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget.
- e. Not applicable/other (please comment).

Citation:

<http://www.psp.cz/sqw/text/tiskt.sqw?o=5&ct=637&ct1=0>

Comment:

The executive publishes the mid-year report more than 3 months after the end of the first half of the year; the answer is therefore "d."

However, the report contains information that corresponds to the description in answer "a." All tables include the column "budget after changes" that indicate updated values.

d

Researcher Response to this Question was "d"

Peer Reviewer One Comment: Due to procedural reasons the mid-year report is hardly ever published before the year-end, therefore the response "d" is appropriate.

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a."

Researcher Response: I suggest the answer should be changed as suggested by the Government to "a." As stated in the comments section, the data are available – please change the answer to "a."

IBP Comment: A mid-year review is released more than three months after the reporting period and, according to the *Guide to the Open Budget Questionnaire*, is considered not available. Therefore, IBP editors chose answer "d" to maintain consistency with the criteria used for selecting answers across countries.

94. What is the most detail provided in the mid-year review for expenditures?

- a. The mid-year review includes program-level detail for expenditures.
- b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs).
- c. The mid-year review includes only departmental totals (or functional totals).
- d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget.
- e. Not applicable/other (please comment).

Citation:

<http://www.psp.cz/sqw/text/tiskt.sqw?o=5&ct=637&ct1=0>

Comment:

The executive publishes the mid-year report more than 3 months after the end of the first half of the year; the answer is therefore "d." However, the report contains information that corresponds to the description in answer "a." The document contains program-level detail but the quality of the additional information varies.

Researcher Response to this Question was "d"

Peer Reviewer One Comment: A more appropriate response to this question would be "b." The question does not require the mid-year review to be released in any particular period (e.g. 3 months). The mid-year review is, however, released with a very long delay.

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a."

Researcher Response: I suggest the answer should be changed as suggested by Peer Reviewer One to "b." As the quality of data varies, I would prefer the answer "b."

IBP Comment: A mid-year review is released more than three months after the reporting period and, according to the *Guide to the Open Budget Questionnaire*, is considered not available. Therefore, IBP editors chose answer "d" to maintain consistency with the criteria used for selecting answers across countries.

d

95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?

- a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.
- b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided.
- c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided.
- d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget.
- e. Not applicable/other (please comment).

Citation:

<http://www.psp.cz/sqw/text/tiskt.sqw?o=5&ct=637&ct1=0>

Comment:

The executive publishes the mid-year report more than 3 months after the end of the first half of the year; the answer is therefore "d."

However, the report contains information that corresponds to the description in answer "a." A very detailed description is available.

d

Researcher Response to this Question was "d"

Peer Reviewer One Comment: A more appropriate response to this question would be "a." The question does not require the mid-year review to be released in any particular period (e.g. 3 months). The mid-year review is, however, released with a very long delay.

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a."

Researcher Response: I suggest the answer should be changed as suggested by Peer Reviewer One to "a." I agree with the PR that the question does not tackle the time period, as such, please change to "a."

IBP Comment: A mid-year review is released more than three months after the reporting period and, according to the *Guide to the Open Budget Questionnaire*, is considered not available. Therefore, IBP editors chose answer "d" to maintain consistency with the criteria used for selecting answers across countries.

<p>96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain <i>minimal</i> level specified in law or regulation)?</p> <ul style="list-style-type: none"> a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units. b. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment. c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented. d. No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below). e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mfcr.cz/cps/rde/xchg/mfcr/xsl/zakony_1155.html</p> <p><u>Comment:</u> According to the Budgetary Rules, the government is allowed to shift only funds not exceeding 10 percent of the sum approved for the corresponding indicator. For any larger transfer, the approval of the parliamentary Budgetary Committee is necessary.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ul style="list-style-type: none"> a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year. b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities. c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities. d. No, the procurement process was not open and competitive in practice. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.nku.cz/scripts/detail.asp?id=2134</p> <p><u>Comment:</u> The example concerns irregularities in the sale of bad loans by the Czech Consolidation Agency. There were several reports of irregularities concerning procurement of goods and services in past years.</p> <p><u>Researcher Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u> "c" is appropriate. There are fairly many examples of irregularities (road maintenance and construction, tenders of the Czech Statistical Office, etc.)</p> <p><u>Peer Reviewer Two Comment:</u> The best answer is "c." There are a lot of procurements that are somehow influenced (via inadequately set qualification criteria or during evaluation of the tender winner).</p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p> <p><u>IBP Comment:</u> IBP editors chose answer "c" as originally suggested by the researcher.</p>	<p>C</p>
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<p>98. When does the legislature typically approve supplemental budgets?</p> <ul style="list-style-type: none"> a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> For 2008, there were no supplemental budgets (usually the budgetary reserve covers unexpected expenditure), but in 2006, such changes were approved before the shortage of funds. Budgetary Rules stipulate that the Chamber of Deputies has to be consulted when changes exceeding a certain percentage are considered. Supplemental budgets fall under the mechanism of budget changes. There is a final deadline of 30 November of the ongoing year for a request of any changes to be submitted to the Ministry of Finance and a deadline of 15 December to present it to the Chamber of Deputies (Budgetary Committee).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ul style="list-style-type: none"> a. Supplemental budgets are generally equal to 2 percent or less of the original budget. b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget. c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget. d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No supplemental budget for 2008, if applicable in 2006, the sum did not exceed 2 %.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?

- a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget.
- b. Expenditures are approved after the funds are expended, but before the end of the fiscal year.
- c. Expenditures are approved after the end of the fiscal year, for example in the next budget.
- d. Such expenditure takes place without legislative approval.
- e. Not applicable/other (please comment).

Citation:

<http://www.psp.cz/sqw/text/orig2.sqw?idd=30369>

Comment:

The list of existing guarantees and "budgetary reserve" are part of the State Budget voted by the Parliament.

Researcher Response to this Question was "b"

Peer Reviewer One Comment: If I understand the meaning of the contingency fund correctly (vladni rozpoctova rezerva, i.e. reserve for unspecified, unexpected events), then a more appropriate response to this question would be "c" or even "d." No approval is required, but the legislature approves the year-end report. However, the reserve is usually rather limited.

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a."

Researcher Response: There is always a reserve under the decision power of the government; I would keep "b." Reviewers suggest totally different answers.

IBP Comment: IBP editors chose answer "b" as originally suggested by the researcher.

b

Executive's Year-end Report and the Supreme Audit Institution	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?</p> <ol style="list-style-type: none"> a. The report is released six months or less after the end of the fiscal year. b. The report is released 12 months or less (but more than six months) after the end of the fiscal year. c. The report is released more than 12 months after the end of the fiscal year. d. The executive does not release a year-end report. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.psp.cz/sqw/historie.sqw?o=5&T=816</p> <p><u>Comment:</u> Based on the Budgetary Rules (art. 30), the year-end report must be submitted before the end of April.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

102. In the year-end report have the data on the actual outcomes been audited?

- a. Yes, all data on actual outcomes have been audited.
- b. At least two-thirds, but not all, of the data on actual outcomes have been audited.
- c. Less than two-thirds of the data on actual outcomes have been audited.
- d. None of the data on actual outcomes has been audited, or a year-end report is not released.
- e. Not applicable/other (please comment).

Citation:

<http://www.psp.cz/sqw/text/tiskt.sqw?O=5&CT=816&CT1=1>

Comment:

The Supreme Audit Institution 's report is discussed together with the year-end report but all the data have not been audited.

Researcher Response to this Question was "b"

Peer Reviewer One Comment: A more appropriate response to this question would be "c." Usually, less than two-thirds of the data have been audited. See e.g. http://www.transparency.cz/pdf/rozpocet_studie_01.pdf page 197.

Peer Reviewer Two Comment: A more appropriate response to this question would be "c." Less than half of the data (personal expert opinion) can be audited because of the capacity of the Supreme Audit Office.

Government Comment: A more appropriate response to this question would be "c." Supreme Audit Office issues the statement to year-end report (State Final Account) analyzing some of the data.

Researcher Response: I agree with the change to "c."

IBP Comment: IBP editors chose answer "c" as suggested by peer reviewers and the Government.

C

<p>103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.psp.cz/sqw/text/tiskt.sqw?o=5&ct=816&ct1=0</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a
<p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ul style="list-style-type: none"> a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level. b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases). c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals). d. No explanation of the differences is provided, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.psp.cz/sqw/text/tiskt.sqw?o=5&ct=816&ct1=0</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a

<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.psp.cz/sqw/text/orig2.sqw?idd=54568</p> <p><u>Comment:</u> See part C.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a
<p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.psp.cz/sqw/text/orig2.sqw?idd=54568</p> <p><u>Comment:</u> See part B.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a

107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?

- a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

<http://www.psp.cz/sqw/text/orig2.sqw?idd=54568>

Comment:

More detailed information can be found on the revenue side; the expenditures are just enumerated, frequently without any explanation.

Researcher Response to this Question was "b"

d

Peer Reviewer One Comment: The question relates to non-financial data. If I understand the meaning of non-financial data correctly (e.g. the number of benefitting recipients, the number of state employees, etc.), then I would rather respond "d."

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "c."

Researcher Response: I suggest the answer should be changed as suggested by the government to "c." I agree with the change to "c" because important details do not appear.

IBP Comment: IBP editors chose answer "d" to maintain consistency within the questionnaire (see question 50).

<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The budget does not contain any performance indicators.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d
<p>109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country’s most impoverished populations and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> http://www.psp.cz/sqw/text/orig2.sqw?idd=54568</p> <p><u>Comment:</u> Details on the social benefits are included but without any analysis of real impacts (see page 74).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	b

<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key issues, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information is not presented on extra-budgetary funds, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.psp.cz/sqw/text/orig2.sqw?idd=54571</p> <p><u>Comment:</u> See part F, the year-end reports of all extra-budgetary funds are enclosed.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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The Independence and Performance of the Supreme Audit Institution	
<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ol style="list-style-type: none"> a. Final audited accounts are released to the public six months or less after the end of the fiscal year. b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.psp.cz/sqw/text/tiskt.sqw?o=5&ct=816&ct1=0</p> <p><u>Comment:</u> The Supreme Audit Institution's report is enclosed in the year-end report.</p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Comment is not true, Supreme Audit office report is not enclosed to year-end report and all the data presented in the Final Account are definitely not audited by the SAO. There is SAO plan of audit actions within a year and then they comment on the State Final Account itself.</p> <p><u>Researcher Response:</u> There is no suggestion for changes and the question focuses on the time of release. Comment could be modified to "report is treated together with the year-end report."</p> <p><u>IBP Comment:</u> IBP editors chose answer "a" as originally suggested by the researcher.</p>	a

112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?

- a. All expenditures have been audited and the reports released to the public.
- b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited.
- c. Expenditure representing less than two-thirds of expenditure have been audited.
- d. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year.
- e. Not applicable/other (please comment).

Citation:

<http://www.nku.cz/scripts/rka/plan-kontrol.asp?rok=2008&submit2=OK>

Comment:

Apart from the regular audit, the SAI issues an annual control program (here for 2008) that covers selected ministries or actions. Usually these controls focus on the 2 - 4 previous years but remain very specific and the share of audited expenditures is more of an estimation.

C

Researcher Response to this Question was "c"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "b."

Researcher Response: I suggest the answer should remain as I indicated in the questionnaire. There is hardly a larger percentage of audited expenditures after two years than after the fiscal year closing. The correct answer would be between "b" and "c."

IBP Comment: IBP editors chose answer "c" as originally suggested by the researcher.

<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ol style="list-style-type: none"> The annual audit report(s) includes one or more executive summaries summarizing the report's content. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u> http://www.nku.cz/scripts/detail.asp?id=1952 http://www.nku.cz/stan-szu/stanovisko-szu-2008.pdf</p> <p><u>Comment:</u> A press release summarizing the main findings is a part of each audit report. The annual report is available and the conclusion could be considered as an executive summary.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
<p>114. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?</p> <ol style="list-style-type: none"> Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before they are removed. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature. Not applicable/other (please comment). <p><u>Citation:</u> http://www.nku.cz/downloads/zakladni-dokumenty/zakon_166-93.pdf</p> <p><u>Comment:</u> The Chamber of Deputies may initiate the dismissal of the SAI's President under two conditions - if he has not performed his function for six months or more, or if there has been a legally effective decision of the SAI disciplinary commission to remove him from office. The President of the Republic makes the final decision.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, the SAI releases to the public audits of all extra-budgetary funds. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u> http://www.nku.cz/stan-szu/stanovisko-szu-2008.pdf</p> <p><u>Comment:</u> All extra-budgetary funds are included and treated together with other chapters.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> SAI releases all its final audit reports.</p>	a
<p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ol style="list-style-type: none"> The SAI has full discretion to decide which audits it wishes to undertake. The SAI has significant discretion, but faces some limitations. The SAI has some discretion, but faces considerable limitations. The SAI has no discretion to decide which audits it wishes to undertake. Not applicable/other (please comment). <p><u>Citation:</u> http://www.nku.cz/downloads/zakladni-dokumenty/zakon_166-93.pdf http://www.nku.cz/scripts/rka/plan-kontrol.asp?rok=2009</p> <p><u>Comment:</u> The law 166/1993, art. 3 gives the SAI quite a large field of control that is specified in the annual control plans prepared by the SAI (here for 2009).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ol style="list-style-type: none"> a. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. b. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. d. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mfcr.cz/cps/rde/xchg/mfcr/hs.xsl/zakon_o_sr_1155.html</p> <p><u>Comment:</u> Budgetary Rules provide a special treatment of the SAI budget; the Ministry of Finance is not allowed to change the budget submitted by the SAI, see art. 8.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?

- a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate.
- b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate.
- c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate.
- d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector.
- e. Not applicable/other (please comment).

Citation:

<http://www.nku.cz/vyr-zpravy/vyrocnizprava-nku-2008.pdf>

Comment:

See page 46 where stated that during 2008 the SAI was not able to hire enough new skilled employees.

b

Researcher Response to this Question was "b"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a."

Researcher Response: I suggest keeping "b," because of the reasons given above.

IBP Comment: IBP editors chose answer "b" as originally suggested by the researcher.

119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?

- a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year.
- b. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year.
- c. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit.
- d. No, the SAI does not maintain any formal mechanisms of communication with the public.
- e. Not applicable.

Citation:

<http://www.nku.cz/pages/cs/kontrola/kontrolni-cinnost.htm>

Comment:

Based on the SAI information, the plan of control takes into account only the suggestions from the Government and the Parliament. As such, public has to act via deputies.

C

Researcher Response to this Question was "c"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a."

Researcher Response: It depends on the definition of "the public." If the public includes the Government then "a" is more appropriate. However, I would not consider the Government and the Parliament as "the public" and would retain the answer "c."

IBP Comment: IBP editors chose answer "c" as originally suggested by the researcher.

120. Does a committee of the legislature view and scrutinize the audit reports?

- a. Yes, all audit reports are scrutinized.
- b. Yes, most audit reports are scrutinized.
- c. Yes, some audit reports are scrutinized.
- d. No, audit reports are not scrutinized.
- e. Not applicable/other (please comment).

Citation:

<http://www.psp.cz/sqw/hp.sqw?k=93&ido=760>

<http://www.psp.cz/sqw/text/text2.sqw?idd=57852>

Comment:

The Control Committee puts all audit reports on its agenda and concerned ministries shall present their opinion.

Researcher Response to this Question was "a"

b

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "b."

Researcher Response: I would keep "a." As stated above, the committee discusses all audit reports; however, I am not able to evaluate in what detail they are scrutinized.

IBP Comment: IBP editors chose answer "b," as suggested by the Government, to maintain consistency with the criteria used for selecting answers across countries.

<p>121. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?</p> <p>a. Yes, the executive reports publicly on what steps it has taken to address audit findings.</p> <p>b. Yes, the executive reports publicly on most audit findings.</p> <p>c. Yes, the executive reports publicly on some audit findings.</p> <p>d. No, the executive does not report on steps it has taken to address audit findings.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://www.mfcr.cz/cps/rde/xchg/mfcr/xsl/tiskove_zpravy_24945.html?year=2006 http://sport.ihned.cz/c1-34309540-nku-podal-na-liberec-trestni-oznameni-kvuli-priprave-na-ms</p> <p><u>Comment:</u> Ministries and other concerned bodies usually comment on the SAI findings via press releases, but there are no official reports.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>C</p>
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<p>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations. b. Yes, a report is released, covering key audit recommendations, but some details are excluded. c. Yes, a report is released, but it lacks important details. d. No, a report is not produced or it is prepared for internal purposes only (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u> http://mfcr.cz/cps/rde/xchg/mfcr/xsl/podklady_pro_jednani_vlady_33327.html</p> <p><u>Comment:</u> No official reports are available but some reactions from previous years could be found (but not for 2008).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> No official reports are available but some reactions from previous years could be found.</p>	<p>d</p>
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123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?

- a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs.
- b. Yes, legislators are provided audit reports on secret items, but some details are excluded.
- c. Yes, legislators are provided audit reports on secret items, but they lack important details.
- d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify).
- e. Not applicable/other (please comment).

Citation:

<http://www.nku.cz/vyr-zpravy/vyrocní-zprava-nku-2008.pdf>

Comment:

According to the law 166/1993 Art 30.2, the Government and members of the Parliament may obtain all audit reports upon request. In the 2008 annual report of the SAI (page 31), there is summary of audits maintained in previous years. Concerning the Ministry of Interior or of Defense, no audit has been maintained in 6 years. However, nearly each year there was a specific audit.

b

Researcher Response to this Question was "c"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: A more appropriate response to this question would be "a."

Researcher Response: As stated above there is only a limited scope of control and "c" or "b" are better.

IBP Comment: IBP editors chose answer "b" to maintain consistency with the criteria used for selecting answers across countries.

Government Comments: Section One

Table 1. Budget Year of Documents Used in Completing the Questionnaire

Budget Documents Used in Completing the Questionnaire	
	Budget Year Used
Pre-Budget Statement	Not Available
Budget Summary	2009
Executive's Budget Proposal	2009
Supporting Budget Documents	2009
Citizens Budget	Not Available
Enacted Budget	2009
In-Year Reports	2009
Mid-Year Report	Not Available Government Comment: 2008 IBP Comment: IBP editors chose answer "Not Available" because more than three months had passed between the end of the reporting period and release of the document.
Year-End Report	2008
Audit Report	2008

Table 3. Distribution of Documents Related to the Executive’s Budget Proposal

DISTRIBUTION OF BUDGET DOCUMENTS						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes	Yes					Yes
B. Produced for internal purposes, but not available to the public						
C. Produced and available to the public, but only on request						
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)		Yes	Yes	Yes	Yes	
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i>						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	NA	Yes	Yes	Yes	Yes	NA
2. Advance notification of release is sent to users, media	NA	Yes	Yes	Yes	Yes	NA
3. Released to public same day as official release to media	NA	Yes	Yes	Yes	Yes	NA
4. Available on the Internet free of charge	NA	Yes	Yes	Yes	Yes	NA
5. Free print copies available, limited distribution	NA	No GC: Yes	No	No	No	NA
6. Free print copies available, mass distribution	NA	No	No	No	No	NA
7. Readily available outside capital and/or big cities ⁺	NA	Yes	Yes	Yes	Yes	NA
8. Written in more than one language	NA	No	No	No	No	NA
9. News conference is held to discuss release	NA	No GC: Yes	No	No	NA	NA

*A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

⁺Mark “Yes” if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

GC: Government Comment

Table 4. Distribution of the Enacted Budget and Other Reports

DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes					
B. Produced for internal purposes, but not available to the public			Yes GC: No		
C. Produced and available to the public, but only on request					
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes	GC: Yes	Yes	Yes
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	Yes	Yes	NA GC: Yes	Yes	Yes
2. Advance notification of release sent to users, media	Yes	Yes	NA GC: Yes	Yes	Yes
3. Released to public same day as official release to media	Yes	Yes	NA GC: Yes	Yes	Yes
4. Available on the Internet free of charge	Yes	Yes	NA GC: Yes	Yes	Yes
5. Free print copies available, limited distribution	No GC: Yes	No GC: Yes	NA GC: Yes	No GC: Yes	No GC: Yes
6. Free print copies available, mass distribution	No	No	NA GC: No	No	No
7. Readily available outside capital/big cities ⁺	Yes	Yes	NA GC: Yes	Yes	Yes
8. Written in more than one language	No	No	NA GC: No	No	No
9. News conference is held to discuss release	Yes	Yes	NA GC: Yes	Yes	Yes

⁺Mark "Yes" if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

GC: Government Comment