

International Budget Partnership
OPEN BUDGET QUESTIONNAIRE

NORWAY

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International Budget Partnership
Center on Budget and Policy Priorities
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Section One: The Availability of Budget Documents

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

Please indicate the budget year of the document used to complete the questionnaire. If the document is not available to the public, please state, "Not Available."

Budget Documents Used in Completing the Questionnaire	
<i>As explained in the guide to the questionnaire, documents from a variety of fiscal years are referred to throughout the questionnaire. Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
	Budget Year Used
Pre-Budget Statement	Not Available
Budget Summary	2007
Executive's Budget Proposal	2007
Supporting Budget Documents	2007
Citizens Budget	Not Available
Enacted Budget	2007
In-Year Reports	2007
Mid-Year Report	2007
Year-End Report	2006
Audit Report	2006

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

Please provide the full title, date and Internet link for all documents to be cited in Sections 2 & 3.

If an Internet link is not available for the document, please indicate one of these three answers: “Not Produced,” “Produced but Not Available to the Public,” “Publicly Available, but Not on the Internet.”

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	Produced but Not Available to the Public
Budget Summary	<p>Finanstalen 2006: Finansminister Kristin Halvorsens redegjørelse i Stortinget, 6. oktober 2006. (The Budget Speech 2006: Minister of Finance Kristin Halvorsen's statement in the National Assembly, 6th October 2006)</p> <p>http://www.regjeringen.no/nb/dep/fin/dep/Finansministeren/taler_artikler/2005-2/Finanstalen-2006.html?id=273407</p>
Executive's Budget Proposal	<p>St.prp. nr. 1, (2006–2007), "Den kongelige proposisjon om statsbudsjettet for budsjettåret 2007. Tilråding fra Finansdepartementet av 29. September 2006, godkjent i statsråd samme dag." (Government proposal for the state budget for the Budget year 2007)</p> <p>http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2007/dokumenter/pdf/gulbok.pdf</p>
Budget Document One in Support of the Executive's Budget Proposal	<p>St.meld. nr. 1 (2006–2007) Nasjonalbudsjettet 2007. 29. September 2006. (The National Budget 2007)</p> <p>http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2007/dokumenter/pdf/stm.pdf</p>
Budget Document Two in Support of the Executive's Budget Proposal	<p>St.prp. nr. 1 (2006–2007) for budsjettåret 2007 Skatte-, avgifts- og tollvedtak. 29. September 2006. (Proposed resolutions on tax, non-tax revenue and Customs duties)</p> <p>http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2007/dokumenter/pdf/skatteprp.pdf</p>
Budget Document Three in Support of the Executive's Budget Proposal	<p>Ot.prp. nr. 1 (2006–2007) Skatte- og avgiftsopplegget 2007 – lovendringer. 29. September 2006. (The taxation proposal for 2007 including changes in legislation)</p> <p>http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2007/dokumenter/pdf/otprp.pdf</p>
Citizens Budget	Not produced

Enacted Budget	<p>Statsbudsjettet for 2007, Saldert budsjett vedtatt i Stortinget høsten 2006. desember 2006. (State budget for 2007, Budget adopted by the National assembly autumn 2006, December 2006)</p> <p>http://www.stortinget.no/budved/2007/vedtatt_budsjett2007.pdf</p>
In-Year Reports	<p>Offentlige finanser. (Public Finance) The portal of the Norwegian Central Bureau of Statistics website gives access to in-year and other information on the state budget.</p> <p>http://www.ssb.no/emner/12/off_finans/ (Accessed 02.12.07)</p> <p>Central government fiscal account including National Insurance Scheme. Revenue and expenditure by type. By Quarter. Million kroner</p> <p>http://www.ssb.no/english/subjects/12/01/10/statsregn_en/tab-01-en.html (Accessed 02.12.07)</p> <p>Central government fiscal account including National Insurance Scheme. Expenditure by program category. By Quarter. Million kroner</p> <p>http://www.ssb.no/english/subjects/12/01/10/statsregn_en/tab-02-en.html (Accessed 02.12.07)</p> <p>Statsregnskapet medregnet folketrygden. Enkelte større inntektsposter. Mill. Kr. Månedlig (Norwegian only) (Central government fiscal account, including National Insurance Scheme, main revenue items. Million Kroner, Monthly)</p> <p>http://www.ssb.no/sm/sm12131n.shtml (Accessed 02.12.07)</p> <p>Central government debt, end of quarter. Nominal value. NOK million, Quarterly:</p> <p>http://www.ssb.no/english/monthly_bulletin/sm12141e.shtml (Accessed 02.12.07)</p>
Mid-Year Review	<p>St.meld. nr. 2 (2006–2007) Revidert nasjonalbudsjett 2007. 15. mai 2007 (Revised National Budget 2007)</p> <p>http://www.statsbudsjettet.dep.no/upload/Revidert_2007/dokumenter/pdf/stm2.pdf</p> <p>St.prp. nr. 69 (2006–2007) Tilleggsbevilgninger og omprioriteringer i statsbudsjettet 2007. 15. May 2007. (Additional Appropriations and changes in priorities in the state budget 2007)</p> <p>http://www.statsbudsjettet.dep.no/upload/Revidert_2007/dokumenter/pdf/stprp69.pdf</p>

	<p>Ot.prp. nr. 61, (2006–2007) Om endringer i skatte- og avgiftslovgivinga mv. 15. May 2007. (On changes in the legislation on tax and non-tax revenue etc.)</p> <p>http://www.statsbudsjettet.dep.no/upload/Revidert_2007/dokumenter/pdf/Otp61.pdf</p>
Year-End Report	<p>St.meld. nr. 3, (2006–2007) Statsrekneskapen for 2006. 27. April 2007. (State Accounts 2006)</p> <p>http://www.regjeringen.no/pages/1969572/PDFS/STM200620070003000DDDPDFS.pdf</p>
Audit Report	<p>Riksrevisjonens rapport om den årlige revisjon og kontroll for budsjettåret 2006 Dokument nr. 1 (2007–2008). 16. oktober 2007 (The Auditor General's report on the annual audit and control for the budget year 2006. 16th October 2007)</p> <p>http://www.riksrevisjonen.no/NR/rdonlyres/C8744E69-54EA-4FB8-829A-18A52F9C572A/0/Dok_1_2007_2008.pdf</p>
Other Documents	<p>Ministry of Finance budget portal with links to documents for the 2007 budget http://www.statsbudsjettet.dep.no/Statsbudsjettet-2007/</p> <p>General government website posting budget documents for the 2007 budget http://www.regjeringen.no/nb/dok/Statsbudsjettet/Statsbudsjettet-2007.html?id=450328</p> <p>The State audit office web site http://www.riksrevisjonen.no/</p> <p>Norway's National Assembly (Stortinget) budget web-site http://www.stortinget.no/saker/statsbudsjettet.html</p> <p>Handlingsplan mot Fattigdom Vedlegg til Statsbudsjettet 2007 (Action Plan against poverty. Annex to Budget 2007) http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2007/dokumenter/pdf/vedlegg/fattigdom.pdf</p> <p>Nasjonalbudsjettet 2008 (includes all information required in a pre-budget statement but is published at the same time as the budget (http://www.regjeringen.no/nb/dep/fin/dok/regpubl/stmeld/2007-2008/Stmeld-nr-1-2007-2008-.html?id=482933)</p> <p>St.prp. no 1 Tillegg nr. 7 (Amendment no 7) Om endring av St.prp. nr 1 om statsbudsjettet 2008 (Om fullmakt til å ta opp statslån o.a. og om saldering av statsbudsjettet for 2008) (http://www.regjeringen.no/nb/dep/fin/dok/regpubl/stprp/2007-2008/Stprp-nr-1-Tillegg-nr-7-2007-2008-.html?id=489351)</p> <p>Updated version of the budget, published towards the end of the fiscal year: http://www.regjeringen.no/pages/2033800/PDFS/STP200720080028000DDDPDFS.pdf</p>

	<p>Report to the Storting On the Management of the Government Pension Fund: http://www.regjeringen.no/pages/2064594/PDFS/STM200720080016000EN_PDFS.pdf</p> <p>The State Ownership Report: http://www.eierberetningen.no/gfx/2006/ownership_report_2006.pdf (Mid-Year: http://www.eierberetningen.no/asset/99/2/99_2.pdf)</p>
<p>Relevant Ministries & Departments</p>	<p>Executive's proposal 2007 for the following Ministries:</p> <p>Arbeids- og inkluderingsdepartementet (Ministry of Labour and Social Affairs) http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2007/dokumenter/pdf/fagdep/aid.pdf</p> <p>Barne- og likestillingsdepartementet (Ministry of Child and Family Affairs) http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2007/dokumenter/pdf/fagdep/bld.pdf</p> <p>Finansdepartementet (Ministry of Finance) http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2007/dokumenter/pdf/fagdep/fin.pdf</p> <p>Fiskeri- og kystdepartementet (Ministry of Fisheries and Coastal Affairs) http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2007/dokumenter/pdf/fagdep/fkd.pdf</p> <p>Fornyings- og administrasjonsdepartementet (Ministry of Modernisation) http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2007/dokumenter/pdf/fagdep/fad.pdf</p> <p>Forsvarsdepartementet (Ministry of Defence) http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2007/dokumenter/pdf/fagdep/fd.pdf</p> <p>Helse- og omsorgsdepartementet (Ministry of Health and Care Services) http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2007/dokumenter/pdf/fagdep/hod.pdf</p> <p>Justis- og politidepartementet (Ministry of Justice and the Police) http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2007/dokumenter/pdf/fagdep/jd.pdf</p> <p>Kommunal og regionaldepartementet (Ministry of Local Government and Regional Development) http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2007/dokumenter/pdf/fagdep/krd.pdf</p>

Kultur- og kirke departementet (Ministry of Culture and Church Affairs)
http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2007/dokumenter/pdf/fagdep/kkd.pdf

Kunnskapsdepartementet (Ministry of Education and Research)
http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2007/dokumenter/pdf/fagdep/kd.pdf

Landbruks- og matdepartementet (Ministry of Agriculture and Food)
http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2007/dokumenter/pdf/fagdep/lmd.pdf

Miljøvern departementet (Ministry of the Environment)
http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2007/dokumenter/pdf/fagdep/md.pdf

Nærings- og handelsdepartementet (Ministry of Trade and Industry)
http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2007/dokumenter/pdf/fagdep/nhd.pdf

Olje og energidepartementet (Ministry of Petroleum and Energy)
http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2007/dokumenter/pdf/fagdep/oed.pdf

Samferdselsdepartementet (Ministry of Transport and Communication)
http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2007/dokumenter/pdf/fagdep/sd.pdf

Utenriksdepartementet (Ministry of Foreign Affairs)
http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2007/dokumenter/pdf/fagdep/ud.pdf

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

DISTRIBUTION OF BUDGET DOCUMENTS						
<i>For the following reports, place “Yes” in the appropriate row below to indicate if the report is:</i>						
	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
B. Produced for internal purposes, but not available to the public	Yes					
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? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.</i>						
	Pre-budget	Executive’s Budget				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	Yes	Yes	Yes	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	Yes	No	No	NA
9. News conference is held to discuss release	NA	Yes	Yes	Yes	Yes	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.

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					
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	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? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.</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	Yes	Yes	Yes
2. Advance notification of release sent to users, media	Yes	Yes	Yes	Yes	Yes
3. Released to public same day as official release to media	Yes	Yes	Yes	Yes	Yes
4. Available on the Internet free of charge	Yes	Yes	Yes	Yes	Yes
5. Free print copies available, limited distribution	Yes	Yes	Yes	Yes	Yes
6. Free print copies available, mass distribution	No	No	No	No	No
7. Readily available outside capital/big cities ⁺	Yes	Yes	Yes	Yes	Yes
8. Written in more than one language	Yes	Yes	Yes	Yes	Yes
9. News conference is held to discuss release	Yes	Yes	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.

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

Please mark your answer by placing the appropriate letter in the box to the right of the question. For all answers marked "not applicable/other," please provide a brief explanation indicating either why the answer choices provided are not applicable or why another response would be more appropriate.

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> St.prp. nr. 1, (2006–2007), Den kongelige proposisjon om statsbudsjettet for budsjettåret 2007. Tilråding fra Finansdepartementet av 29. September 2006, godkjent i statsråd samme dag.” (Government proposal for the state budget for the Budget year 2007) http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2007/dokumenter/pdf/gulbok.pdf. Hereafter: Executive's Budget Proposal 2007</p> <p><u>Comment:</u> The main tables of Expenditure and Revenue (p118 to 175) in the cited document are classified by ministry and underlying units. In addition the executive's proposal contains supporting documents for each ministry and department.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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> Executive's Budget Proposal 200, p 29 ff. contains tables where all expenditure for each ministry is classified by functional category</p> <p><u>Comment:</u> a) Functions are not in all cases consistent with IMF standards (table 6.2 GFS manual). b) Note that comparisons between the proposed 2007 expenditure and 2006 estimated expenditure entered in the tables is not always straightforward e.g. because of transfers of funding between ministries when a task is transferred from one ministry to another during the budget year. Researcher reassessment has led to a change in response from the OBI2006..</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Reviewer Comment:</u> A more appropriate response to this question would be that the functional classification of IMF standards may be derived from the budget. We regard it as an open question whether “a” or “b” is the appropriate marking here.</p> <p><u>Researcher Response:</u> I chose my answer “b” because even though the classification may be compatible at some high level of aggregation it does not have a one to one compatibility at the level presented in budget documents. Put differently I interpret ‘compatible’ as being comparable at the level of disaggregation presented and not at some higher level.</p>	<p>b</p>
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3. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?
- All expenditures are classified by economic classification, and the categorization is compatible with international standards.
 - All expenditures are classified by economic classification, but the categorization is not compatible with international standards.
 - Some, but not all, expenditures are classified by economic classification.
 - No expenditures classified by economic classification are presented.
 - Not applicable/other (please comment).

Citation:

Budget documents from "Relevant Ministries & Departments" (Se table 2 above)

Comment:

The main budget document does not contain economic classification tables but the above cited documents do contain tables where broad economic categories are given. Some categories are compatible with the IMF standards but not all

Researcher's Response to this Question was "c."

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

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

The main document does contain economic classification tables, cf. the Executive's Budget Proposal 2007, chapter 4, p 58 ff. Classification is for the most part consistent with GFSM 2001, however because the budget is cash-based, there are categories in GFSM 2001 that do not have their counterparts in the budget, such as capital depreciation and a distinction between accrual and paid wages. The four broad economic categories of the budget are operating expenses, investment, transfers (of which there are three types) and lending and borrowing. In addition, the chart of account is organized in a way that makes it simple to single out interests and expenses towards petroleum activities

Researcher Response: I chose my answer "c" because although all expenditure is classified in the four major categories in chapter 4 some of the sub items are not 'economic' in the same sense in the classification set out in the GFSM (see table 6.1 page 63). Put differently, all the sub items are not 'economic' in the GFSM sense. Even though insiders in the Ministry of Finance might know where an item would belong within an international classification scheme, this is not clear to the interested outsider. OBI is focused on the openness of the budget to the general reader and not to insiders.

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

c

<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> Budget documents from "Relevant Ministries & Departments" (Se table 2 above). For example: The Ministry of Health and Care services: http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2007/dokumenter/pdf/fagdep/hod.pdf.</p> <p><u>Comment:</u> These documents present the budget by functional categories. Each function is broken down by sub-categories of programmatic content (the budget states aims and objectives), although many of the sub categories build on administrative or institutional units.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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> Executive's Budget Proposal 2007. Se p 104 ff. and Table 10.2</p> <p><u>Comment:</u> Aggregate three-year projections have been presented in the main budget publication since 2005</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>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)?</p> <ol style="list-style-type: none"> a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. 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. d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u> Executive's Budget Proposal 2007. Se p 104 ff. and Table 10.2</p> <p><u>Comment:</u> Estimates are presented by administrative and functional classification</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<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"> a. All sources of tax revenue are identified individually. b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. d. No sources of tax revenue are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> Executive's Budget Proposal 2007. See p 14 , Table 1.3</p> <p><u>Comment:</u> All main types of tax and revenue are identified in the cited table.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “All the main types of tax revenue, including earmarked, mandatory social security contributions, are specified in the cited table.</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> <ul style="list-style-type: none"> a. All sources of non-tax revenue are identified individually. b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. d. No sources of non-tax revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> Executive's Budget Proposal 2007. See p 14, Table 1.3</p> <p><u>Comment:</u> All main types of tax and revenue are identified in the cited table.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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> <ul style="list-style-type: none"> 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><u>Citation:</u> Executive's Budget Proposal 2007. See p 113 Table 10.3</p> <p><u>Comment:</u> Estimates for main revenue categories are presented for a multi-year period. Change from answer OBI2006 due to researcher reassessment.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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> <ul style="list-style-type: none"> 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><u>Citation:</u> Executive's Budget Proposal 2007. See p 113, Table 10.3. National Budget p 38 Table 2.6</p> <p><u>Comment:</u> Multi year revenue estimates for the oil sector (to 2010) are presented in the National Budget 2007, some other sources of revenue (to 2010) presented in the Executive's Budget Proposal 2007p113. Change from OBI 2006 because of researcher reassessment.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?

- 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).
- b. Yes, the data reflect the outstanding debt at the end of the budget year.
- c. Yes, the data reflect the outstanding debt at the start of the budget year.
- d. No, data on the outstanding debt are not presented.
- e. Not applicable/other (please comment).

Citation:

Executive's Budget Proposal 2007 p156-157 and
<http://www.ssb.no/sm/sm12141n.shtml>

Comment:

Whereas payments of interest and principal for central government debt are given in the Executive's Budget Proposal, the total stock of government debt outstanding for the year is not given. Detailed information is however easily found on the website of the Central Bureau of Statistics (web address cited above). Change from OBI2006 because of researcher reassessment.

Researcher's Response to this Question was "d."

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

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

In an amendment to the fiscal budget (Budget Document 4) concerning the authorization to borrow on behalf of the Norwegian state, extensive data on government debt is presented. The document may be accessed here:

<http://www.regjeringen.no/pages/2027641/PDFS/STP200720080001T07DDDPDFS.pdf>

Researcher Response: I chose my answer "d" because the document referred to is not part of the executive's budget proposal, but an amendment produced some time after the budget decision of the executive.

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

d

<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. b. No, interest payments on the debt are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Executive's Budget Proposal 2007 p156-157.</p> <p><u>Comment:</u> Local government debt not included</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>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?</p> <p>a. Yes, extensive information related to the composition of government debt is presented.</p> <p>b. Yes, key additional information is presented, but some details are excluded.</p> <p>c. Yes, some additional information is presented, but it lacks important details.</p> <p>d. No, additional information related to the composition of government debt is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Executive's Budget Proposal 2007 p 63.</p> <p><u>Comment:</u> The government debt is minimal compared to central government financial assets and therefore a minimal amount of information is given in the Budget Proposal.</p> <p><u>Researcher’s 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 Reviewer Comment:</u> A more appropriate response to this question would be “a,” cf. the comment to question 11.</p> <p><u>Researcher Response:</u> I chose my answer “b” because the document referred to in question 11 is not part of the executive’s budget proposal, but an amendment produced some time after the budget decision of the executive.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>b</p>
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<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> The National Budget 2007 p 16 ff.</p> <p><u>Comment:</u> A macro forecast is presented over some 40 pages of the so called National Budget and includes a brief section on uncertainties in economic forecasting</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>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)?</p> <ol style="list-style-type: none"> Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the impact of different macroeconomic assumptions on the budget is not presented. Not applicable/other (please comment). <p><u>Citation:</u> The National Budget 2007, Ch 2. p 16 ff.</p> <p><u>Comment:</u> Throughout the narrative description in the cited chapter of the "National Budget 2007" reference is made to the effect of alternative developments in macroeconomic assumptions. Ch 2 also includes a brief section on uncertainties in economic forecasting. Only few quantitative estimates are included.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>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?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, 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 expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Executive's Budget Proposal 2007 ch 2 p 19 ff. The National Budget 2007 ch 3, p57 ff.</p> <p><u>Comment:</u> The Executive's Budget Proposal focuses on the effect of the main concrete measures in the 2007 budget. The presentation in the National Budget takes a more macroeconomic approach and also looks at the recent past and a few years beyond the budget year.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>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?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> Executive's Budget Proposal 2007 ch 2 p 19 ff. The National Budget 2007 ch 3 p57 ff.</p> <p><u>Comment:</u> The Executive's Budget Proposal focuses on the effect of the main concrete measures in the 2007 budget. The presentation in the National Budget takes a more macroeconomic approach and also looks at the recent past and a few years beyond the budget year.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	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> <ul style="list-style-type: none"> a. All expenditures are classified by administrative unit for BY-1. b. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. c. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. d. No expenditures classified by administrative unit are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> Executive's Budget Proposal 2007, Ch 3 p29 ff.</p> <p><u>Comment:</u> Tables in Ch 3 also contain expenditure classified by functional category.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>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?</p> <ul style="list-style-type: none"> a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function for BY-1. d. No expenditures classified by function are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> Executive's Budget Proposal 2007, Ch 3 p29 ff.</p> <p><u>Comment:</u> Tables in Ch 3 also contain expenditure classified by functional category.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Reviewer Comment:</u> A more appropriate response to this question would be that the functional classification of IMF standards may be derived from the budget. We regard it as an open question whether “a” or “b” is the appropriate marking here</p> <p><u>Researcher Response:</u> I chose my answer “b” because although the IMF functional classification may be <i>derived</i> from the budget, this requires comparison only at a higher level of aggregation. (If one were to accept as compatible all cases where a higher level of aggregation would be necessary to show compatibility one would, at the extreme, accept a classification that would be ‘compatible’ only at the ‘total expenditure’ level!)</p>	<p>b</p>
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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:

Executive's Budget proposal table 1.3 p 15-17

Comment:

Expenditures only classified by five broad categories that do not coincide with the IMF standard for economic classification. (Operating expenses, investment, three different kinds of transfers, interests, and expenses towards petroleum activities). Change from OBI2006 because of researcher reassessment.

Researcher's Response to this Question was "b."

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Reviewer Comment: For a more appropriate response to this question cf. the comment to question 3.

Researcher Response: I chose my answer "b" because although (as referred to in the researcher response to the government reviewer in question 3) all expenditure is classified in the four major categories in chapter 4 some of the sub items are not 'economic' in the same sense in the classification set out in the GSFM (see table 6.1 page 63). Put differently, all the sub items do not appear 'economic' in the GSFM sense. Even though insiders in the Ministry of Finance might know where an item would belong within an international classification scheme, this is not clear to the interested outsider. OBI is focused on the openness of the budget to the general reader and not to insiders.

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

b

<p>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)?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> Budget documents from "Relevant Ministries & Departments" (Se table 2 above). For example: The Ministry of Health and Care services: http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2007/dokumenter/pdf/fagdep/hod.pdf.</p> <p><u>Comment:</u> These documents set out the budget by functional categories. Each function is broken down by sub-categories of programmatic content (the budget states aims and objectives), although many of the sub categories build on administrative or institutional units.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>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)?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> Executive's Budget proposal table 1.3 p 15-17. Budget documents from "Relevant Ministries & Departments" (Se table 2 above). For example: The Ministry of Health and Care services:</p> <p><u>Comment:</u> Tables in the Executive Budget Proposal use both the last balanced budget ("saldert budsjett" usually done November each year) and an estimate for the year BY-1. Ministerial budget publications use the balanced budget and also a final for BY-2</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Reviewer Comment:</u> The last balancing of the budget is done in December each year</p> <p><u>Researcher Response:</u> I agree that the last balancing of the budget is usually done in December each year.</p>	a
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<p>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)?</p> <p>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).</p> <p><u>Citation:</u> Executive's Budget proposal Tables in annex 1 p214. Budget documents from "Relevant Ministries & Departments." For example: The Ministry of Health and Care services, tables from p33 ff.</p> <p><u>Comment:</u> The Executive's Budget proposal show account figures for aggregate expenditure items from 2001 to 2005 ("balanced budget" figures for 2006). In the budget documents from "Relevant Ministries and Departments" accounts figures are shown in more detail for 2005.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>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)?</p> <ol style="list-style-type: none"> 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). <p><u>Citation:</u> Budget documents from "Relevant Ministries & Departments" (Se table 2 above). For example: The Ministry of Health and Care services, tables from p33 ff.</p> <p><u>Comment:</u> Budget documents from "Relevant Ministries and Departments" show accounts figures with more detail for 2005.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<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> Budget documents from "Relevant Ministries & Departments" (Se table 2 above). For example: The Ministry of Health and Care services, tables from p33 ff.</p> <p><u>Comment:</u> BY-2 figures are based on accounts. BY-1 usually based on "balanced budget" figures.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<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> <ul style="list-style-type: none"> a. Yes, prior-year data are always adjusted to be comparable to the budget year data. b. Yes, in most cases, prior-year data are adjusted to be comparable. c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Executive's Budget proposal section 3.1 p29</p> <p><u>Comment:</u> The cited section explains why BY-1 figures are not always comparable</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<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> <ul style="list-style-type: none"> a. All tax revenues are identified individually for BY-1. b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. d. No tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> The National Budget 2007, p202 table 1.19</p> <p><u>Comment:</u> The table shows tax revenues backdated to B-4</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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> <ul style="list-style-type: none"> a. All non-tax revenues are identified individually for BY-1. b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. d. No non-tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> The National Budget 2007, p202 table 1.19 and Executive's Budget proposal Table 1.3 p14</p> <p><u>Comment:</u> The National Budget 2007 gives some categories up to B-4, Executive's budget proposal gives B-1 only</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>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)?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> Executive's Budget proposal and Budget documents from "Relevant Ministries & Departments." For example: The Ministry of Health and Care services.</p> <p><u>Comment:</u> BY-1 is usually based on the "balanced budget" which is produced in November and might use 9 or 10 months of accounts data. Information for prior years is based on accounts.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Reviewer Comment:</u> The balanced budget is approved in December and might use 6 – 7 months of accounting data. The estimates are presented to the parliament in the beginning of October.</p> <p><u>Researcher Response:</u> Corrected descriptions accepted.</p>	a
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<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> Executive's Budget Proposal p220 Table 1.7, the National Budget p202 Table 1.19</p> <p><u>Comment:</u> Backdated to respectively B-6 and B-4 in the cited tables</p> <p><u>Peer Reviewer One Comment:</u> additional citation. All revenues: Executive's Budget Proposal p 221 Table 1.8.</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>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)?</p> <p>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).</p> <p><u>Citation:</u> Executive's Budget Proposal p220 Table 1.7, the National Budget p202, Table 1.19</p> <p><u>Comment:</u> More detail than mere aggregates are presented in both the cited tables.</p> <p><u>Peer Reviewer One Comment:</u> additional citation. All revenues: Executive's Budget Proposal p 221 Table 1.8.</p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>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?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> Executive's Budget Proposal p220 Table 1.7, the National Budget p202 Table 1.19</p> <p><u>Comment:</u> BY-2 figures reflect actual outcomes in all cases where they are presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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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:

National Budget Table 1.21, p 204

Comment:

Only information on payment of interest and principal of government debt are presented.

Researcher's Response to this Question was "b."

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

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

In an amendment to the fiscal budget (Budget Document 4) concerning the authorization to borrow on behalf of the Norwegian state, extensive data on government debt is presented. The document may be accessed here: <http://www.regjeringen.no/pages/2027641/PDFS/STP200720080001T07DDDPDFS.pdf>

Researcher Response: I chose my answer "b" because the document referred to in question 11 and 13 above is not part of the executive's budget proposal, but an **amendment** decided on some time after the budget decision of the executive.

IBP Comment: IBP editors chose answer, "b" 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> National Budget Table 1.21, p 204</p> <p><u>Comment:</u> Only information on interest and principal paid on government debt are presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Reviewer Comment:</u> A more appropriate response to this question would be "In an amendment to the fiscal budget (Budget Document 4) concerning the authorization to borrow on behalf of the Norwegian state, extensive data on government debt is presented. The document may be accessed here: http://www.regjeringen.no/pages/2027641/PDFS/STP200720080001T07DDDPDFS.pdf."</p> <p><u>Researcher Response:</u> The document referred to in question 11, 13 and 33 above is not part of the executive's budget but an amendment produced some time after the budget decision of the executive.</p>	a
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> Executive's Budgetary Proposal 2007.</p> <p><u>Comment:</u> It has been argued (OBI2006) that social security in Norway should be dealt with as an extra budgetary item. This item is well described, thus justifying an "a" answer to this question. I would argue rather that the social security (folkepensjon) is part of the Norwegian budget which has long had near 100% coverage and insignificant extra-budgetary funds. Extensive information on extra-budgetary funds is therefore</p>	a

not considered necessary. Since the question is formulated as if it is assuming that extra-budgetary funds exist to a significant degree, my preference would be an "e" answer. Change from OBI2006 because of researcher reassessment.

Researcher's Response to this Question was "e."

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

I agree with the researcher that the incomes and expenditures of the National Social Security Program (universal pension scheme) are fully integrated in the state budget, and therefore, it is correct not to regard the income from social security contributions as an 'extra budgetary fund'.

Then 'e' is the most appropriate answer

However, I would argue that there are two sources of extra budgetary funds in the Norwegian case, and that is revenue from the State Petroleum Fund and yield from the states ownership in limited companies. Both sources are significant state revenues, and the decision on how much resources should be taken out of these two sources in order to finance expenditures, is definitely a fiscal policy measure. The budget includes full information on these issues.

Thus, if these two sources of income is within the definition of 'extra-budgetary funds', the answer to question 35, I would argue, should be an 'a', with the following comment:

Information on the two major sources of extra-budgetary income; yield from the State Petroleum fund and state ownership of limited companies are presented.

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

The most important extra budgetary funds, the Pension Fund – Global and the Pension Fund – Norway, are given an extensive presentation in the budget documents. Information on other extra-budgetary funds is thoroughly presented, of the budget documents for the Ministry of Health and Care Services and the Ministry of Government Administration and Reform, both listed under "Relevant ministries and departments" in table 2 above.

Researcher Response: I chose to change my answer to "a" because the pensions funds may be regarded as extra budgetary funds. Because they are given extensive treatment in the budget documents, the answer would be (a). However note my comments and the Peer Reviewer Two's comment above which indicates that the question of budgetary or extra-budgetary is not straightforward.

The blurred line between extra-budgetary and on-budget funds is also commented on elsewhere, e.g. in the IMF Public Finance Management Blog: <http://blog-pfm.imf.org/pfmblog/2008/03/extrabudgetary.html>

"The term EBF is misleading, and is a remnant of an earlier era when many special funds were entirely off-budget. Today, a wider array of funds exist, some of which may be reported in the annual budget even if not approved in the budget." Also: "... there are principles that, if followed, can minimize the risks from EBF's, effectively removing their 'extra-budgetary' character." It may easily be argued that

<p>the Norwegian pension funds follows principles which in fact makes it doubtful whether they should be regarded as non-budgetary. The question is in my opinion a bit ‘academic’. The answer to this question and question 110 accepts that the Norwegian pension funds are indeed ‘extra budgetary’</p>	
<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> Executive's Budget Proposal, table 1.3 p16</p> <p><u>Comment:</u> Transfers to other state accounts and to the municipal sectors are presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
<p>37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> Executive's Budget Proposal, table 1.3 p16; Table I (main budget table), p118 ff</p> <p><u>Comment:</u> Aggregated transfers in Table 1.3 p16, disaggregated by institution in the main budget table. Additional information in Budget documents from "Relevant Ministries & Departments"</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>

<p>38. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> IMF Report on the Observance of Standards and Codes - Norway 2003 and p95 section 2.2.1; Executive's Budget Proposal 2007; the National Budget 2007</p> <p><u>Comment:</u> The IMF, according to the cited publication does not appear to indicate that quasi-fiscal activities exist. "No quasi-fiscal activities are carried out by public corporations and by Norges Bank."</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	e
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39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?
- 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).

Citation:

National Budget 2007, Table 3.7 page 66

Comment:

Total assets of the pension fund are presented in the cited table. This covers the overwhelming part of the state assets. There is little information on other financial assets.

Researcher's Response to this Question was "c."

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

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

The most important funds for financial asset management, the Pension Fund – Global and the Pension Fund – Norway, are given an extensive presentation in the budget documents.

Information on financial assets held by the government is also presented in several supporting documents.

The Ministry of Finance present a separate report to the parliament on the management of the Pension fund, you will find the English version at:

<http://www.regjeringen.no/nb/dep/fin/dok/regpubl/stmeld/2007-2008/report-no-16-2007-2008-to-the-storting.html?id=506664>

The Ministry of Trade and Industry present a separate report on state ownership.

The objective of the state ownership report is to provide an overview of the State ownership, the administration of this ownership and the developments in the companies in which the state owns stakes. You will find an English online version at: <http://www.ownershipreport.net>

Information on financial assets are also presented in the year-end report, see table 3.6

Researcher Response: I chose to keep my answer "c" because the two documents cited by the Government Reviewer cannot be considered part of the executive's budget proposal (which the questionnaire up to question 65 are supposed to deal with) The first report is e.g. referred to is a "Recommendation of 4 April 2008 from the Ministry of Finance" and the second report 'is up to date as at 31 March 2007'

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

C

<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on non-financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Executive's Budget Proposal 2007, the National Budget 2007</p> <p><u>Comment:</u> No mention of non financial assets</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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> Ample revenues and an appropriate payment system in government has reduced the existence of arrears to the extent that the question is not applicable</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	e

<p>42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ol style="list-style-type: none"> Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on contingent liabilities is not presented. Not applicable/other (please comment). <p><u>Citation:</u> National Budget 2007, p 142, Executive's Budget Proposal 2007 p 82, 6.2</p> <p><u>Comment:</u> Guarantees are fairly well covered.</p> <p><u>Researcher’s Response to this Question was “b.”</u></p> <p><u>Peer Reviewer One Comment:</u> Budget documents from "Relevant Ministries and Departments" show accounts figures with more detail from 2005, for instance Ministry of Local Government and Regional Development, p 153, Table 4.8.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Reviewer Comment:</u> A more appropriate response to this question would be “a” All guarantees, including a maximum level of each guarantee, are approved by the parliament. These are included in the budget proposal.”</p> <p><u>Researcher Response:</u> I chose to keep my answer “b” because I do not consider that the citations referred to can be said to contain ‘extensive’ information.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>b</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?
- Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates.
 - Yes, information is presented, highlighting key future liabilities, but some details are excluded.
 - Yes, some information is presented, but it lacks important details.
 - No, information on future liabilities is not presented.
 - Not applicable/other (please comment).

Citation:

National Budget 2007 p 159 ff

Comment:

The National Budget 2007 is generally quite focused on the issue of future liabilities. It contains (at the cited page) a section on sustainable development. The change in rating from OBI is at least partly based on the increased attention to sustainability in the main budget documents.

Researcher's Response to this Question was "a."

Peer Reviewer One Comment: A more appropriate response to this question would be "b."

See The National Budget 2007 p 65, Table 3.6

Peer Reviewer Two Comment:

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

Future civil service pension liabilities are not shown. The correct reference to the National Budget is p 71 ff."

Researcher Response: I chose to keep my answer "a" because extensive information on future liabilities is presented. At the same time it is true that some details are excluded. The importance of these details I consider minor. The exclusion of more detail is acceptable since I assume it is done to prevent that the presentation of this issue expands to ridiculous proportions.

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

a

<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></p> <p><u>Comment:</u> Question not applicable to Norway</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	e
<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> National Budget 2007, p 106</p> <p><u>Comment:</u> The national Budget 2007 contains a very extensive treatment of tax expenditures but with numbers only for 2006. Change in rating compared to OBI2006 because of researcher's reassessment.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> Executive's Budget Proposal 2007 p 72 ff</p> <p><u>Comment:</u> Earmarked revenue from the separate folketrygd is clearly identified (see cited pages in Executive's proposal) and might justify an "a." On the other hand, if this tax is not assumed to be a separate tax the correct answer would be "e."</p> <p><u>Researcher’s Response to this Question was “e.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.” “All earmarked revenues are presented.”</p> <p><u>Government Reviewer Comment:</u> A more appropriate response to this question would be “a.” Most revenues and all large revenue groups, as taxes, are general income sources and are not earmarked. But there are earmarked revenues on agency levels. These are smaller revenue sources, such as fees, and they are identified individually.”</p> <p><u>Researcher Response:</u> I chose to change my answer to “a” because I agree that this “tax” may be assumed to be a separate tax.</p>	a
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<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> Information about secret items is not available. The answer is based on an impression as for OBI2006.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</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> <ol style="list-style-type: none"> 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. b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government's stated policy goals is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> The Executive's Budget Proposal 2007, ch's 3 and 5 and particularly Budget documents from "Relevant Ministries & Departments," for example: The Ministry of Health and Care services.</p> <p><u>Comment:</u> The Ministerial budgets focus particularly on the link between policy goals and the budget. Although it is difficult to judge whether the information is "extensive" or not and a "b" indeed may be impossible, the main reason for the change from the OBI2006 is that the present assessment also takes into consideration all the supporting documents which do not seem to be referred to in the OBI2006. In these documents there is considerably more information about budgets and policy goals than in the main budget document.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>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)?</p> <ul style="list-style-type: none">a. 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.b. Yes, information is presented, highlighting the major policy goals, but some details are excluded.c. Yes, some information is presented, but it lacks important details.d. No, information on the link between the budget and the government’s stated policy goals over a multi-year period is not presented.e. Not applicable/other (please comment). <p><u>Citation:</u> The Executive's Budget Proposal 2007, p 104 ch 10</p> <p><u>Comment:</u> The cited document contains a special chapter on multi year budgetary consequences of government policies. The narrative discussion is brief and the quantitative estimates are few.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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50. Does the executive's budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?
- 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).

Citation:

The Executive's Budget Proposal 2007, ch's 3 and 5 and particularly budget documents from "Relevant Ministries & Departments," for example: The Ministry of Health and Care services.

Comment:

Non financial data are presented but not for all programs. (An estimate of how much of the expenditure is linked to non financial data is difficult. A "c" rating is therefore possible.)

Researcher's Response to this Question was "b."

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

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

There are given information on non-financial data for all expenditure programs, for large programs the information is quite extensive. The data is presented as a part of the ministries reporting to the parliament on the results, in the budget documents from "Relevant Ministries and Departments."

Researcher Response: I chose to keep my answer "b" because my impression from the OBI guide p34 is that the question is not just about 'some' non-financial data but about non-financial data that 'reflect information directly related to expenditures'. I do not believe that one can say that such non-financial data is presented for all programs.

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

b

51. Are the non-financial data presented useful for assessing how an expenditure program is performing?
- 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).

Citation:

The Executive's Budget Proposal 2007, ch's 3 and 5 and particularly Budget documents from "Relevant Ministries & Departments," for example: The Ministry of Health and Care services.

Comment:

There is likely to be considerable political "spin" in the description of the performance of an expenditure program.

Researcher's Response to this Question was "c."

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

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

The question is whether the non-financial data are useful in order to assess how an expenditure program is performing. The documents from relevant ministries contain a lot of data that is useful for assessing program performance. These data are presented and discussed in ways that some would describe as "spin." But that does not exclude the possibility that the actual data are useful when assessing performance. One example of a supporting document that contains a lot of essential data, is the budget document for Ministry of Labor and Social Affairs.

Researcher Response: I chose to change my answer to "b" because I think it is right to upgrade the assessment from 'somewhat' to 'mostly' but it should be said that the amount and depth of data differ a lot from ministry to ministry.

b

<p>52. Does the executive's budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ol style="list-style-type: none"> Performance indicators are presented for all programs. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. Performance indicators are presented for programs representing less than two-thirds of expenditures. No performance indicators are presented. Not applicable/other (please comment). <p><u>Citation:</u> The Executive's Budget Proposal 2007, ch's 3 and 5 and particularly Budget documents from "Relevant Ministries & Departments," for example: The Ministry of Health and Care services.</p> <p><u>Comment:</u> Descriptions of program do not regularly contain clear performance indicators. (Making an estimate of how much of the expenditure is linked to non financial data is difficult and a "c" rating is possible)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ol style="list-style-type: none"> All performance indicators are well designed. Most performance indicators are well designed. Some performance indicators are well designed, but most are not. No programs have performance indicators, or they are not well designed. Not applicable/other (please comment). <p><u>Citation:</u> The Executive's Budget Proposal 2007, ch's 3 and 5 and particularly Budget documents from "Relevant Ministries & Departments," for example: The Ministry of Health and Care services.</p> <p><u>Comment:</u> Difficulties in properly measuring progress and a tendency to political "spin" in descriptions render many performance indicators uncertain.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c

54. Are performance indicators used in conjunction with performance targets presented in the executive's budget or any supporting budget documentation?

- 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).

Citation:

The Executive's Budget Proposal 2007, ch's 3 and 5 and particularly Budget documents from "Relevant Ministries & Departments," for example: The Ministry of Health and Care services.

Comment:

Few performance indicators are clearly linked with performance targets other than at a very general level.

Researcher's Response to this Question was "c."

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

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

Each ministry shall in its budget proposition provide the Starting with objectives for which the proposed appropriations are intended and a report on the results of the work within its area of responsibility. After the adoption of the central government budget by the Storting, each ministry shall take the steps required to implement the decisions, both appropriation decisions and other decisions made in connection with the budget. In Norway we have adopted Regulations on Financial Management in the Central Government and Provisions on Financial Management. The purpose of the Regulations on Financial Management is to ensure that established objectives and performance requirements are achieved.

According to the Regulations ministries shall place appropriations at the disposition of subordinate agencies by letters of allocation. The letters of allocation shall among others contain overall objectives, governance indicators, allocated funds and reporting requirements.

All agencies shall within their respective area of responsibility ensure that established objectives and performance requirements are achieved in an efficient manner. To ensure this the agencies shall report on achievement of objectives and results both internally and to the superior authority. In addition all agencies shall ensure that evaluations are performed to obtain information on efficiency, achievement of objectives and results within the agency's entire area of responsibility and activities or within parts thereof. The frequency and scope of the evaluations shall be based on the agency's distinctive characteristics, its risk profile and its significance.

Our view is that most programs have performance indicators used in conjunction with performance targets. However, it is an inherent challenge in Norway as

c

<p>elsewhere, to find relevant performance indicators measuring what is most relevant to measure."</p> <p>Researcher Response: I chose to keep my answer “c” because I believe that a painstaking evaluation would result in the answer that most performance targets are not judged against a clear and relevant performance indicator. (Although it is not within my capacity to do such an evaluation. I believe the Government Reviewer has set out what the ambition is, and not what is actually happening.)</p> <p>IBP Comment: IBP editors chose answer, “c” to keep consistency with the criteria used for selecting answers across countries.</p>	
<p>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?</p> <p>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).</p> <p><u>Citation:</u> a) The Executive's Budget Proposal 2007, p21 section 2.4; b) An action plan for alleviating poverty ("Vedlegg til St.prp. nr. 1 (2006-2007) – Statsbudsjettet 2007" http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2007/dokumenter/pdf/vedlegg/fattigdom.pdf) which is annexed to the 2007 budget documents.</p> <p><u>Comment:</u> The cited section in the Executive's budget proposal deals with measures against poverty and for integration of marginal groups. The special action plan cited by b) above is attached to the budget documents and contains measures against poverty. The change from the OBI2006 is due to the cited Action Plan issued as part of the budget documents 2007.</p> <p>Peer Reviewer One Comment:</p> <p>Peer Reviewer Two Comment:</p>	<p>a</p>
<p>Additional Key Information for Budget Analysis & Monitoring</p>	
<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> The National Budget 2007, page 97 Table 4.2 and 4.3</p> <p><u>Comment:</u> The tables cited give extensive information on tax rates, fee schedules and expected revenue outcome for all revenue sources (although small or insignificant ones may be excluded or aggregated)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ol style="list-style-type: none"> Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded. Yes, some analysis is presented, but it lacks important details. No analysis on the distribution of the tax burden is presented. Not applicable/other (please comment). <p><u>Citation:</u> The National Budget 2007, p91 ch 4 and in particular table 4.1 p 92</p> <p><u>Comment:</u> The section and the table cited contain both quantitative analysis by income group and a narrative discussion of the changes in taxation compared to last years budget. Extensive statistics of taxation may also be drawn from the Norwegian Bureau of Statistics. Change compared with the OBI2006 rating is due to the fact that this table 4.2 and the narrative discussion referred to was not included in the 2005 National Budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u></p> <p><u>Comment:</u> The question is not applicable to Norway</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	e
<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ul style="list-style-type: none"> a. 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. 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 donor country assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The question is not applicable to Norway</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	e

60. Does the executive make available to the public a summary that describes the budget and its proposals?

- 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).

Citation:

The National Budget 2007, Ung økonomi <http://www.ungokonomi.no>

Comment:

The National Budget treatment is somewhat aggregated. The information in "Ung Økonomi" (young economy) is very pedagogical but focuses on the younger citizens only.

Researcher's Response to this Question was "b."

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

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

The budget is extensively presented on the budget web portal. In addition to the documents themselves, the portal among other things includes an index of the budget's most important terms and policy areas, and an overview of the budget's consequences for the different counties. The use of press releases, both Norwegian and English, is extensive

Researcher Response: I chose to keep my answer "b" because while I agree that there is ample information on the budget emanating from the executive, I understand this question to be about what the executive **itself** does directly vis-à-vis the citizens and not what comes out of an extensive public interest and extensive media work around the budget. (The way the question is asked will have relevance for most developing countries but for a country like Norway with a high level of democracy and press freedom, government is normally not an active informant *directly* vis-à-vis the public. In "developed" and democratic countries much of the communication between the state and the public is conveyed by the media. In developing countries with a less active and professionally strong media the state often is (and should be) more active in communicating the salient features of the budget.)

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

b

<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> <p>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> <p><u>Citation:</u> a) The National Budget 2007, b) Ung økonomi http://www.ungokonomi.no; c) The Pocket Budget: http://www.statsbudsjettet.dep.no/upload/Statsbudsjett_2008/dokumenter/pdf/Lom mebudsjet_2008.pdf</p> <p><u>Comment:</u> The treatment in the National Budget is somewhat technical, the Ung Økonomi focuses one particular group and the Pocket budget does contain only a few figures. Also the latter two are not part of the executives proposal but reflects the enacted budget. The budget site of the Ministry of Finance however has extensive professional information services for the media and essentially works through the media. The change from the OBI2006 is due to researcher reassessment and some improvement as e.g. the Ung Økonomi web-site.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<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> <p>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> <p><u>Citation:</u> "Statsbudsjettet fra A til Å" at http://www.statsbudsjettet.dep.no/Statsbudsjettet-2008/Statsbudsjettet-fra-A-til-A/?bid=B and The National Budget p211 Vedlegg 5</p> <p><u>Comment:</u> Good non technical explanation of most budget concepts and public sector economy concepts may be found at the two cited sources.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<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> Offentlighetsloven (Law on right to information in the public service, June 19th, 1970). Lov om offentlighet i forvaltningen 19. juni 1970 nr 69.</p> <p><u>Comment:</u> The cited law lays down the right to information for citizens.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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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:

A considerable part of the budget is allocated to second and third tier government ("fylke" and "kommune") Citizens do have access to information on the detail of expenditure on these lower levels. However, whether the fraction for which detailed information may be accessed in such a way is above or below two thirds would require research beyond the scope of the OBI exercise. Change from OBI2006 because of researcher's reassessment.

Researcher's Response to this Question was "b."

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

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

According to "the Regulations on Financial Management in Central Government and the Provisions on Financial Management in Central Government" all government entities are obliged to have a highly disaggregated accounting system. The systems shall be well documented, and the documentation shall be in such a way that others can understand and check the information. Financial information on this more highly disaggregated level is available on request. Some agencies do also publish this information in their year-end report. In addition, the municipalities take part in KOSTRA, a system for electronic data reporting and publishing. (For a presentation of KOSTRA, see:

http://www.ssb.no/english/subjects/00/00/20/kostra_en/.

Researcher Response: I chose to change my answer to "a" because I feel that the Government reviewer's argument should be accepted although his / her comment is on the regulation in force and not to what actually happens and the KOSTRA reference merely points out the system and not its results.

a

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:

The Executive's Budget Proposal 2007, and particularly Budget documents from "Relevant Ministries & Departments," for example: The Ministry of Health and Care services.

Comment:

The ministerial budget proposals contain some non-financial information. In addition, many of the program are based on white papers, special reports or the like which are referred to in the budget and which contain non financial information. However such information is not regularly available and often refers to years before the budget year. If requested from a ministry, such information is likely to be given but it would take quite some time and effort to get it. In practice, such information would really only be available for particularly interested and well informed citizens.

b

Researcher's Response to this Question was "b."

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

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

Some information is available in the ministerial budget proposals, but there are differences in how much information on non-financial data for the budget year that is presented. However, all assumptions on the number of beneficiaries, number of persons employed by the program, etc. which the budget are based on are available if requested and ministries and agencies will be helpful in providing these data."

Researcher Response: I chose to keep my answer "b" because the question is whether the information is available to the public for all programs. The Government Reviewers comment that the ministries and agencies will be *helpful* in finding such information is not the same as that it will be available.

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

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"> a. The release date is set in permanent law. b. The executive announces the release date at least two months in advance. c. The executive announces the release date less than two months but more than two weeks in advance. d. The executive announces the release date two weeks or less before the release, or makes no announcement. e. Not applicable/other (please comment). <p><u>Citation:</u> Kongeriget Norges Grundlov (The Constitution of the Kingdom of Norway). §68 http://www.lovdato.no/all/nl-18140517-000.html. Also bevilgningsreglementet (appropriation regulations) §8 http://www.stortinget.no/om_stortinget/lover_regler/Bevilgningsreglementet.pdf</p> <p><u>Comment:</u> The constitution stipulates that the Storting (national assembly) must assemble on the first working day of October each year. The appropriation regulations determine that the Budget will be tabled no more than six days after this.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

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)?

- 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).

Citation:

Budsjettkalender.

<http://www.regjeringen.no/nb/dep/fin/tema/Statsbudsjettet/Budsjettkalender.html?id=439273>

Comment:

A budget calendar at the Ministry of Finance website is publicly available. The list does not include all detail and indicate dates for deadlines in general, not for a specific budget year.

Researcher's Response to this Question was "b."

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

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

The calendar for a specific budget year is specified in circular letters from the Ministry of Finance. For 2009: R-7/2007

(http://www.regjeringen.no/Upload/FIN/Vedlegg/okstyring/rundskriv/arlige/2007/r7_2007.pdf) and R-4/2008.

(<http://www.regjeringen.no/upload/FIN/Vedlegg/okstyring/rundskriv/arlige/2008/r-4-2008.pdf>)

Researcher's Response: I chose to change my answer to "a" because the reference given by the Government Reviewer points to a document which I had not found. I had used another document which was also a budget calendar. It was easier to find on the net but not as detailed as the one referred to by the Government Reviewer.

a

<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ol style="list-style-type: none"> 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><u>Citation:</u></p> <p><u>Comment:</u> Informed members of the public do not know of any year where the budget has not been released on time</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ol 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> Stortingets forretningsorden (procedures of the national assembly) § 12 http://www.stortinget.no/om_stortinget/lover_regler/forretningsorden.html#para12</p> <p><u>Comment:</u> The cited regulation stipulates the distribution of work among the committees of the national assembly. The various committees which have one or more member from each of the parties represented in the national assembly (apart from the smaller parties which may not have the capacity to participate in all committees) each scrutinize their allotted part of the executive's budget proposal. Change from OBI2006 due to researcher reassessment.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> 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). <p><u>Citation:</u></p> <p><u>Comment:</u> Consultations take place occasionally but the executive's budget preparation cycle does not include any routine of consultations with the public.</p> <p><u>Researcher's Response to this Question was "c."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Reviewer Comment:</u> A more appropriate response to this question would be "b." Consultations are held with the large municipal sector. This arrangement has its own website: http://www.regjeringen.no/nb/dep/krd/tema/Kommune-_og_fylkesforvaltning/konsultasjoner.html?id=418388&epslanguage=NO</p> <p><u>Researcher Response:</u> I chose to keep my answer "c" because the consultations take place through an organization functioning as a service organization for the municipal sector but not with the individual constituencies. The arrangement revolves around four meetings a year and the preparation of a joint document after the presentation of the state budget.</p> <p><u>IBP Comment:</u> IBP editors chose answer, "c" to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>c</p>
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<p>71. When does the executive release a pre-budget statement to the public?</p> <ol style="list-style-type: none"> The executive releases a pre-budget statement at least four months in advance of the start of the budget year. 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. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. The executive does not release a pre-budget statement. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The so called National Budget is in a sense such a pre-budget statement with the content stipulated in the OECD manual for Best Practices for Budget Transparency. It is however issued at the same time as the executive's budget proposal.</p> <p><u>Researcher's 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 Reviewer Comment:</u> A more appropriate response to this question would be "b" The National Budget is released 3 months before the start of the budget year."</p> <p><u>Researcher Response:</u> I chose to keep my answer "d" because although the Government reviewer is right that the National Budget is released three months before the start of the budget year the OECD's concept of "best practice" for the pre budget requires the executive to release its pre-budget statement to the public <i>at least one month prior to submitting its budget proposal to the legislature.</i></p> <p><u>IBP Comment:</u> IBP editors chose answer, "d" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire.</i></p>	<p>d</p>
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<p>72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u></p> <p><u>Comment:</u> Government does not release a pre budget statement as defined in question 71 above.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Reviewer Comment:</u> A more appropriate response to this question would be “a – The National Budget which is released 3 months before the start of the budget year, gives an extensive explanation of the government’s fiscal and macroeconomic policy.”</p> <p><u>Researcher Response:</u> I have argued under question 71 that the national Budget is in fact not a pre-budget. My answer is unchanged, “d.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	<p>d</p>
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<p>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?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u></p> <p><u>Comment:</u> Government does not release a pre budget statement as defined in question 71 above.</p> <p><u>Researcher’s 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 Reviewer Comment:</u> A more appropriate response to this question would be “e” the information required is given in the budget documents since the pre-budget document is released at the same date as the budget.”</p> <p><u>Researcher Response:</u> I chose my answer “d” because I have argued under question 71 that the national Budget is in fact not a pre-budget.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the <i>Guide to the Open Budget Questionnaire</i>.</p>	<p>d</p>
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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></p> <p><u>Comment:</u> As explained under question 66 above, the Storting receives the budget on the first working day of October. This is in many years less than three months before the beginning of the budget year, but practically very close to three months!</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>

<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> Stortingets Forretningsorden (The proceedings of the national assembly) http://www.stortinget.no/om_stortinget/lover_regler/forretningsorden.html#para21</p> <p><u>Comment:</u> Directions for hearings are laid down in cited procedural regulations. It is reported that several hundred public hearing are arranged annually. It is not clear how often members of the executive meet during such hearings.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</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:

Stortingets Forretningsorden (The proceedings of the national assembly)
http://www.stortinget.no/om_stortinget/lover_regler/forretningsorden.html#para21

Comment:

See question 75 above. Such hearings also pertain to specific programs and ministerial budgets.

Researcher's Response to this Question was "a."

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

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

There are generally held a large number of hearings, but the executive branch is normally not a part of these hearings. It does however happen that the executive branch participate in some of these hearings. Even though the executive branch rarely appear in public hearings, the executive branch answers numerous (appx. 1 000) questions from the Parliament committees during October and November in relation to the budget process"

Researcher Response: I chose to change my answer to "c" because I believe in the information provided by the Government reviewer.

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

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> Description of the budget procedures in the national assembly, including public hearings. Web site of the national assembly. http://www.stortinget.no/budsjett/budsjettbehandling.html#Høringer</p> <p><u>Comment:</u> The cited description of hearings says: "Komiteene gjennomfører et stort antall høringer i forbindelse med budsjettbehandlingen" In English: The committees execute a large number of hearings in relation with the budget procedures. Change from the OBI2006 due to researcher reassessment.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<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></p> <p><u>Comment:</u> The procedural rules for hearings state that the hearing may be recorded by short hand or taped but the hearing reports as a whole are not normally released to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<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></p> <p><u>Comment:</u> Such information is given to the legislature but the extent of the information is not fully known.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>80. Does the legislature have authority <i>in law</i> to amend the budget presented by the executive?</p> <p>a. Yes, the legislature has unlimited authority <i>in law</i> to amend the budget.</p> <p>b. Yes, the legislature has authority <i>in law</i> to amend the budget, with some limitations.</p> <p>c. Yes, the legislature has authority <i>in law</i> to amend the budget, but its authority is very limited.</p> <p>d. No, the legislature does not have any authority <i>in law</i> to amend the budget.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Kongeriget Norges Grundlov (The Constitution of the Kingdom of Norway). §68 http://www.lovdato.no/all/nl-18140517-000.html. Also bevilgningsreglementet (appropriation regulations) §8 http://www.stortinget.no/om_stortinget/lover_regler/Bevilgningsreglementet.pdf</p> <p><u>Comment:</u> The Storting has unlimited power to propose amendments to budgets and may approve them by a simple majority. In practice this power is curbed by party discipline and depends on the type of coalition government (minority or majority). The initial budget proposal of a minority government will frequently be changed to some extent due to the intervention of Parliament to ensure the passing of the budget proposal.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ol style="list-style-type: none"> The approved budget includes program-level detail. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). The approved budget includes only departmental totals. The approved budget includes less information than departmental totals. Not applicable/other (please comment). <p><u>Citation:</u> Approved Budget. http://www.stortinget.no/budved/2007/vedtatt_budsjett2007.pdf</p> <p><u>Comment:</u> The committees decide on detail presented in the approved budget document.. The national assembly vote will take place for the larger "frames."</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Reviewer Comment:</u> "We agree on the answer choice, but the process in Parliament is not accurately described in the comment above. After discussions in the committee for Financial Affairs, the national assembly votes on larger frames for the budget. They vote on 21 spending limits and 2 income limits. The limits are voted on in one collective vote. The different committees will then discuss the allocation within their limits, before they present a suggestion for the national assembly. The national assembly will then in plenary sessions vote over the detailed allocations within each limit. This means that most of the discussions are done in the committees, but all votes are made by the national assembly in plenary sessions."</p>	a
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> See "In Year reports table 2"</p> <p><u>Comment:</u> Some items are published monthly.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<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> See "In Year reports table 2."</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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> <ol style="list-style-type: none"> The in-year reports on actual expenditures organized by administrative unit contain program-level detail. 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). The in-year reports on actual expenditures organized by administrative unit contain only departmental totals. 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. Not applicable/other (please comment). <p><u>Citation:</u> See "In Year reports table 2."</p> <p><u>Comment:</u></p> <p><u>Researcher's 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 Reviewer Comment:</u> A more appropriate response to this question would be "e." The in-year reports on actual expenditures shows the expenditures on a program level detail, but not by administrative unit. Most of the program categories cover expenditures under only one ministry, and you can therefore find information on these ministries actual expenditures, but some program categories cover expenditures under more than one ministry."</p> <p><u>Researcher Response:</u> I chose to keep my answer "a" because the additional information does not indicate that the 'a' rating is wrong.</p> <p><u>IBP Comment:</u> IBP editors chose answer, "a" to maintain consistency with the criteria used for selecting answers across countries.</p>	a
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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?

- a. Yes, comparisons are made for all expenditures.
- b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures.
- c. Yes, but comparisons are made for less than two-thirds of expenditures.
- d. No, comparisons are not made, or no in-year reports are released to the public.
- e. Not applicable/other (please comment).

Citation:

See "In Year reports table 2"

Comment:

Researcher's Response to this Question was "d."

Peer Reviewer One Comment: A more appropriate answer would be "a."

See for instance http://www.ssb.no/english/subjects/12/01/10/statsregn_en/tab-01-en.html

Peer Reviewer Two Comment:

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

The reports presented by Statistics Norway always compare with the expenditure for same period in the previous year.

The executive's budget proposal for the coming fiscal year includes an in-year report for the ongoing budget year, which shows accounts by June 30. In second revision of the budget, presented in November/December you will find accounts by September 30. Both documents show accounts for both incomes and expenditures and compare actual year-to-date expenditures/incomes with the enacted budget. The reporting here is however on a very aggregated level."

Researcher Response: I chose to change my answer to "b" because comparisons are made with the same period in the previous year but this does not include all expenditures.

IBP Comment: IBP editors chose answer, "b" in light of the researcher's comment, to maintain consistency with the criteria used for selecting answers across countries.

b

<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ul style="list-style-type: none"> a. In-year reports on actual revenue collections by source of revenue are released at least every month. b. In-year reports on actual revenue collections are released at least every quarter. c. In-year reports on actual revenue collections are released at least semi-annually. d. In-year reports on actual revenue collections by source of revenue are not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See "In Year reports table 2"</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ul 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> See "In Year reports table 2"</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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> <p>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> <p><u>Citation:</u> See "In Year reports table 2"</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate answer would be “a.” See http://www.ssb.no/english/subjects/12/01/10/statsregn_en/tab-01-en.html</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Reviewer Comment:</u> A more appropriate response to this question would be “a.” Se comment on question 85.”</p> <p><u>Researcher Response:</u> I chose to change my answer to “b” because comparisons are made with the same period previous year but not for all revenue sources</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” in light of the researcher’s comment, to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>b</p>
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<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <p>a. Yes, in-year reports on actual borrowing are released at least every month. b. Yes, in-year reports on actual borrowing are released at least every quarter. c. Yes, in-year reports on actual borrowing are released at least semi-annually. d. No, in-year reports on actual borrowing are not released. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> See "In Year reports table 2"</p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question was "a."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate answer would be "b." See http://www.ssb.no/english/monthly_bulletin/sm12141e.shtml</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Reviewer Comment:</u> A more appropriate response to this question would be "b." The Central Government Outstanding Debt has its own website (http://www.regjeringen.no/nb/dep/fin/tema/Norsk_ekonomi/statsgjelden.html?id=443404). Information here is updated quarterly, but the auction calendar as well as the results of auctions are public, so keeping track of how much is borrowed is simple.</p> <p><u>Researcher Response:</u> I chose to change my answer to "b" because in year reports on borrowing are released only quarterly</p>	<p>b</p>
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<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> <ul style="list-style-type: none"> 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, or such in-year reports on borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation:</u> See "In Year reports table 2" and Table 2. Mid-year Review</p> <p><u>Comment:</u> Pension fund extensively reported on in mid-term review. Maturity classes given in SSB quarterly reports</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<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> <ul style="list-style-type: none"> 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><u>Citation:</u> See "In Year reports table 2"</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c

<p>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?</p> <ul style="list-style-type: none"> a. 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. b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details. c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details. d. 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. e. Not applicable/other (please comment). <p><u>Citation:</u> See Table 2. Mid-year Review</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>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?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> See Table 2. Mid-year Review</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> See Table 2. Mid-year Review</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 Reviewer Comment:</u> A more appropriate response to this question would be “a.” Updates of appropriations are proposed on the most detailed level.”</p> <p><u>Researcher Response:</u> I chose to keep my answer “b” because although it is agreed that proposals for updates of appropriations are given at the most detailed level, I understand the question as asking for the detail of mid-year expenditure. Mid-year results are not given at the most detailed level.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” in light of researcher’s comment.</p>	<p>b</p>
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<p>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?</p> <ul style="list-style-type: none"> 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). <p><u>Citation:</u> See Table 2. Mid-year Review</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<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> <ol 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> Bevilgningsreglementet §11 (Appropriation regulations) http://www.stortinget.no/om_stortinget/lover_regler/Bevilgningsreglementet.pdf</p> <p><u>Comment:</u> Only minor amounts of expenditure above budget limits are allowed without legislative approval.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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></p> <p><u>Comment:</u> There is constantly worry and rumors about deviations from open and competitive processes. 0.3 per cent of Norwegian municipal staff are reported to have received requests involving corruptive practices. A major case involving procurement failure this year gave the perpetrator an eight year prison sentence in the lower courts. The case will be tried for the higher courts. The change compared to OBI2006 is partly due to the quoted prominent and well reported case but also to researcher reassessment. Whereas there is much concern about this in Norway, the extent of transgressions is probably minuscule compared to most of the rest of the world.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “An independent public body (KOFA) handles all instances where private actors complain that irregularities might have taken place.”</p>	<p>b</p>
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<p>98. When does the legislature typically approve supplemental budgets?</p> <ol style="list-style-type: none"> Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). Not applicable/other (please comment). <p><u>Citation:</u> Mid-year Budget Review 2007</p> <p><u>Comment:</u> The normal practice is that supplementaries are appropriated during the mid-year budget revision.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ol style="list-style-type: none"> Supplemental budgets are generally equal to 2 percent or less of the original budget. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget. 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. Not applicable/other (please comment). <p><u>Citation:</u> St.prp. om tilleggsbevilgninger og omprioriteringer i statsbudsjettet 2006 http://www.statsbudsjettet.dep.no/upload/Revidert_2006/dokumenter/pdf/stprp.pdf</p> <p><u>Comment:</u> In 2006 the supplemental amount was 4.3 billion compared to total expenditure of 677 billion, i.e. well under 1%. Change from the OBI2006 because of the lower level of supplementaries for 2007.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

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:

Mid Term Budget Review

Comment:

The normal practice is that supplementaries are appropriated during the mid-year budget revision.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Reviewer Comment: A more appropriate response to this question would be “a.”

Supplementary appropriations are, (except in extraordinary circumstances) approved before the funds are expended. Even though there is a policy to concentrate proposals to the Mid Term Review, proposals to the Parliament are sent during the whole year. Important supplemental proposals are related to the appropriations to increase public pensions and the wages of persons employed by the state (after negotiations in the Spring). A sum of money is each year set aside to cover for these expenditures. A summary and final proposals are presented in late November or early December from the Ministry of Finance.”

Researcher Response: I agree to change my answer to “a.” I consider this question to deal with supplementaries. The procedure for supplementaries (as e.g. outlined in Bedre budsjettering og regnskapsføring i staten. Innstilling fra et utvalg oppnevnt ved kongelig resolusjon 14. September 2001, p62) says that the executive may approve supplementaries, but only in case of smaller amounts and changes not implying a change of principles.

a

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"> The report is released six months or less after the end of the fiscal year. The report is released 12 months or less (but more than six months) after the end of the fiscal year. The report is released more than 12 months after the end of the fiscal year. The executive does not release a year-end report. Not applicable/other (please comment). <p><u>Citation:</u> Year End Report, see reference table 2 above. Also Budsjettkalender. http://www.regjeringen.no/nb/dep/fin/tema/Statsbudsjettet/Budsjettkalender.html?id=439273</p> <p><u>Comment:</u> Normally released in April, never much later.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ol style="list-style-type: none"> Yes, all data on actual outcomes have been audited. At least two-thirds, but not all, of the data on actual outcomes have been audited. Less than two-thirds of the data on actual outcomes have been audited. None of the data on actual outcomes has been audited, or a year-end report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Year end Report. Reference see table 2 above.</p> <p><u>Comment:</u> The accounts of the end year report released in April has only been subjected to internal audit which is run in parallel with the activities in all departments. The audit of the "Riksrevisjonen" (Supreme Audit Institution, SAI) is not completed and released before October BY+1. (Hard to say what percentage of the budget may have been audited). The OBI2006 included also other documents than the end year report in the question. In the OBI2008 question only the year end report is included and gives rise to a change in the answer.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<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> Year end Report. Reference, see table 2 above, Ch 2 p15 ff.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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> Year end Report. Reference see table 2 above Ch 2 p15 ff</p> <p><u>Comment:</u> The change from the OBI2006 answer is due to researcher reassessment.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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> Year end Report. Reference see table 2 above</p> <p><u>Comment:</u> See ch 1 in the cited document for both quantitative and narrative explanation.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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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?

- 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:

Year-End Report 2007 ch 1

Comment:

Some differences are explained but largely restricted to those related to the public sector. The answer is different from the OBI2006 answer because OBI2008 asks only about the end year report whereas the OBI2006 also permitted the answer to be based on information in other budget documents.

Researcher's Response to this Question was "c."

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Reviewer Comment: A more appropriate response to this question would be "e"

Explanations of the difference from earlier forecasts are given by the Ministry of Finance in the Revised National Budget presented in the first half of May."

Researcher Response: I chose to keep my answer "c" because the end year report does present comments about originals and actuals in Ch 1. The information from the Government Reviewer is helpful but relates to another publication than the end year report which this question refers to.

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

c

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:

Year-End Report 2007 Ch 2

Comment:

Only occasional reference to non-financial data. The answer is different from the OBI2006 answer because OBI2008 asks only about the end year report whereas the OBI2006 includes also other documents.

Researcher's Response to this Question was "c."

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

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

Differences from the original estimates of non-financial data and the actual outcomes are explained in the line ministries budget proposal for the next year, cf. Table 2, Relevant Ministries & Departments."

Researcher Response: I chose my answer because the end year report does present comments about originals and actuals in Ch 2. The information from the Government Reviewer is helpful but relates to another publication than the end year report which this question refers to.

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

c

<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"> 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> Year-End Report 2007</p> <p><u>Comment:</u> No such information in the report. The answer is different from the OBI2006 answer because OBI2008 asks only about the end year report whereas the OBI2006 includes also other documents.</p> <p><u>Researcher’s 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 Reviewer Comment:</u> A more appropriate response to this question would be “e” cf. the comment given to question 107.”</p> <p><u>Researcher Response:</u> I chose my answer “d” because the end year report does not present comments about originals and actual. The information from the Government Reviewer is helpful but relates to another publication than the end year report which this question refers to.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>C</p>
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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?

- 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:

Year-End Report 2007

Comment:

Poverty is a marginal problem in Norway. While given some prominence in terms of an Action Plan included in the executive's budget proposal 2007, the result of the plan's measures or the poverty situation is not regularly reported on in annual budgets.

Researcher's Response to this Question was "d."

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Reviewer Comment: A more appropriate response to this question would be "e"

There are given detailed information on this issue in other budget documents. As for other expenditure programs the responsible ministries report to the parliament on this issue in their budget documents, cf. comments on questions 106 and 107."

Researcher Response: I chose my answer "d" because although the Government Reviewer is right that Ministries report to Parliament on this issue in their budget documents, the question asks about the year-end report where no such explanation is presented.

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

C

<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> Year-End Report 2007</p> <p><u>Comment:</u> There is only occasional reference to extra-budgetary funds which is minimal in Norway anyway.</p> <p><u>Researcher’s Response to this Question was “c.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Reviewer Comment:</u> A more appropriate response to this question would be “a.” The most important extra-budgetary funds, the Pension Fund – Global and the Pension Fund – Norway, are given an extensive presentation in the financial statement. Other detailed explanations are given in the next year’s budget proposal. One example is the transfer to the health enterprises. See also the comment to question 35</p> <p><u>Researcher Response:</u> I chose to change my answer to “a” because I have reconsidered the issue of extrabudgetary (see question 35 above) and have therefore accepted to include the pension funds as ‘extrabudgetary’. It is correct that an extensive presentation of these funds is given in the Year -End report.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “a” to maintain consistency with the criteria used for selecting answers across countries.</p>	a
<i>The Independence and Performance of the Supreme Audit Institution</i>	

<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"> Final audited accounts are released to the public six months or less after the end of the fiscal year. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. Not applicable/other (please comment). <p><u>Citation:</u> Audit Report for the Budget year 2006. Law on supreme Audit Institution http://www.lovddata.no/all/nl-20040507-021.html</p> <p><u>Comment:</u> Usually released in October year BY+1. For BY 2006 released 16th October 2007.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>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?</p> <ol style="list-style-type: none"> All expenditures have been audited and the reports released to the public. Expenditures representing at least two-thirds of, but not all, expenditure have been audited. Expenditure representing less than two-thirds of expenditure have been audited. 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. Not applicable/other (please comment). <p><u>Citation:</u> Audit Report 2006</p> <p><u>Comment:</u> The audit will have been undertaken, but there may be some outstanding and follow-up issues that have not been resolved.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ul style="list-style-type: none"> a. The annual audit report(s) includes one or more executive summaries summarizing the report's content. b. 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. c. Not applicable/other (please comment). <p><u>Citation:</u> Audit Report for the budget year 2006</p> <p><u>Comment:</u> The cited document p 16 ff contains a brief report on the comprehensiveness and results of the audit.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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> <ul style="list-style-type: none"> a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before they are removed. b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature. c. Not applicable/other (please comment). <p><u>Citation:</u> Law on supreme Audit Institution. § 4. http://www.lovddata.no/all/nl-20040507-021.html</p> <p><u>Comment:</u> A member of the collegiums of state auditors may only be removed by the Storting (National Assembly).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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> Audit report for the year 2006</p> <p><u>Comment:</u> The audit of state owned companies appears in the audit report. Considering the social security (folketrygden) as an extra-budgetary item would also include this under extra-budgetary funds audited by the SAI.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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> Law on supreme Audit Institution, § 2 and §12. http://www.lovdato.no/all/nl-20040507-021.html</p> <p><u>Comment:</u> §2 and §12 stipulate that the Auditor Collegium have powers to decide how it will arrange its work.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ol style="list-style-type: none"> 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. 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. 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. 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. Not applicable/other (please comment). <p><u>Citation:</u> Law on the Supreme Audit Institution. § 8. http://www.lovddata.no/all/nl-20040507-021.html</p> <p><u>Comment:</u> According to § 8, the Collegium of Auditors presents its budget directly to the Storting (National Assembly)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>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)?</p> <ol style="list-style-type: none"> The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector. Not applicable/other (please comment). <p><u>Citation:</u> Law on Supreme Audit Institution. http://www.lovddata.no/all/nl-20040507-021.html</p> <p><u>Comment:</u> Audited by the appointed officials of the SAI.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>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)?</p> <ol style="list-style-type: none"> 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. <p><u>Citation:</u> SAI web page for warnings on irregularities / fraud in the public sector. http://www.riksrevisjonen.no/Tipsoss/</p> <p><u>Comment:</u> No available information on the number of communications</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ol style="list-style-type: none"> 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). <p><u>Citation:</u> Law on supreme Audit Institution § 11. http://www.lovddata.no/all/nl-20040507-021.html</p> <p><u>Comment:</u> § 11 stipulates the responsibility of the SAI to report to the Storting (National Assembly).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<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> <ul style="list-style-type: none"> a. Yes, the executive reports publicly on what steps it has taken to address audit findings. b. Yes, the executive reports publicly on most audit findings. c. Yes, the executive reports publicly on some audit findings. d. No, the executive does not report on steps it has taken to address audit findings. e. Not applicable/other (please comment). <p><u>Citation:</u> Instruks om Riksrevisjonens virksomhet av 11. mars 2004 §17. (Regulations for the activities of the SAI)</p> <p><u>Comment:</u> Stipulates that the annual report to the Storting (which are public) also will contain reports on the measures taken to rectify the errors pointed out by earlier reports and indicate where ministries have not taken such action.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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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?

- 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).

Citation:

Instruks om Riksrevisjonens virksomhet av 11. mars 2004 §17. (Regulations for the activities of the SAI)

Comment:

The regulations stipulate that the annual report to the Storting (which is public) also will report on the measures taken to rectify the errors pointed out in earlier reports and indicate where ministries have not taken such action. It is difficult to say whether the report is "comprehensive" or not (an "a" would be possible here).

Researcher's Response to this Question was "b."

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

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

According to §15 in the Regulations of the activities of the SAI they shall report to the parliament on the result of the finding and recommendations from the revision of last years budget and on all cases from previous years that have not been solved by the responsible ministry."

Researcher Response: I chose to change my answer to "a" because I have been convinced by the Government Reviewer's comment that the report may be considered "comprehensive"

IBP Comment: IBP editors chose to maintain answer, "b."

This question intends to enquire on what happens in practice, while the regulation cited by the Government Reviewer is only describing what the SAI should do by law. No evidence that the comment provided by the government should change the answer.

b

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:

Instruks om Riksrevisjonens virksomhet av 11. mars 2004 §14. (Regulations for the activities of the SAI) Law on supreme Audit Institution § 16.

<http://www.lovdatab.no/all/nl-20040507-021.html>

Comment:

The SAI is formally exempted from the normal regulations of the security act and security issues are under the ambit of a special committee of the Storting. The detail of reports provided is not known.

b

Researcher's Response to this Question was "b."

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

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

There is no reason to believe that the auditing of the security sector is any less detailed than the ordinary reporting from the SAI."

Researcher Response: I chose to keep my answer "b" because I feel it stands to reason that some sensitive detail may be excluded.

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