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Table 1 Key Budget Documents

Budget Document	Full Title	Fiscal Year the Budget Document Refers To	Date of Publication
Pre-Budget Statement	N/A	N/A	N/A
Executive's Budget Proposal	T/12145 számú törvényjavaslat Magyarország 2014. évi központi költségvetéséről	2014	September 30, 2013
Supporting EBP document	N/A	N/A	N/A
Enacted Budget	2013. évi CCXXX. törvény Magyarország 2014. évi központi költségvetéséről	2014	December 21, 2013
Citizens Budget	N/A	N/A	N/A
In-Year Report	Tájékoztató az államháztartás központi alrendszerének 2014. március havi helyzetéről English title: Report on the state of the Central Budget in March 2014	2014	April 23, 2014
Additional In-Year Report	Tájékoztató az államháztartás központi alrendszerének 2014. február havi helyzetéről	2014	March 20, 2014
Additional In-Year Report	Tájékoztató az államháztartás központi alrendszerének 2014. január havi helyzetéről	2014	February 20, 2014
Mid-Year Review	N/A	N/A	N/A
Year-End Report	T/12002 törvényjavaslat A Magyarország 2012. évi központi költségvetéséről szóló 2011. évi CLXXXVIII. törvény végrehajtásáról	2012	August 30, 2013
Audit Report	Jelentés Magyarország 2012. évi központi költségvetése végrehajtásának ellenőrzéséről	2012	August 30, 2013

Table 2 Details about Availability

	Pre-Budget Statement	Executive's Budget Proposal	Enacted Budget	Citizens Budget	In-Year Report	Mid-Year Review	Year-End Report	Audit Report
Is it produced at all?	No	Yes	Yes	No	Yes	No	Yes	Yes
Is it produced for internal purposes only?	No	No	No	No	No	No	No	No
Is it published too late compared to the accepted timeframe?	No	No	No	No	No	No	No	No
Is it available to the public in hard copy, with charge?	No	Yes	Yes	No	No	No	Yes	No
Is it available to the public in hard copy, NO charge?	No	No	No	No	No	No	No	No
Is it available to the public in soft copy, with charge?	No	No	No	No	No	No	No	No
Is it available to the public in soft copy, NO charge?	No	Yes	Yes	No	Yes	No	Yes	Yes
Is it available to the public online?	No	Yes	Yes	No	Yes	No	Yes	Yes
If available, provide internet/URL address	N/A	http://2010-2014.kormany.hu/download/a/45/01000/12415.pdf	http://www.kozlo nyok.hu/nkonline/MKPDF/hiteles/MK13216.pdf	N/A	http://2010-2014.kormany.hu/download/4/d2/41000/T%C3%A1j%C3%A9szkoztat%C3%A1si	N/A	http://www.parlament.hu/irom39/12002/adatok/norma.pdf	http://www.asz.hu/jelentes/13080/jelentes-magyarorszag-2012-evi-

Table 3: When Are the Key Budget Documents Made Available to the Public?

Pre-Budget Statement: When is the Pre-Budget Statement made available to the public?

100. At least four months in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature.

67. At least two months, but less than four months, in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature.

33. Less than two months in advance of the budget year, but at least one month before the executive's budget proposal is introduced in the legislature.

0. Does not release to the public, or is released less than one month before the executive's budget proposal is introduced to the legislature.

Executive Budget Proposal: When is the Executive Budget Proposal made available to the public?

100. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature

67. At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature

33. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature

0. Does not release to the public, or is released after the budget has been approved by the legislature

Enacted Budget: When is the Enacted Budget made available to the public?

100. Two weeks or less after the budget has been enacted

67. Between two weeks and six weeks after the budget has been enacted

33. More than six weeks, but less than three months, after the budget has been enacted

0. Does not release to the public, or is released more than three months after the budget has been enacted

In-Year Report: When are In-Year Reports made available to the public?

100. At least every month, and within one month of the period covered

67. At least every quarter, and within three months of the period covered

33. At least semi-annually, and within three months of the period covered

0. Does not release to the public

Mid-Year Review: How long after the mid-point in the fiscal year

(i.e., six months into the fiscal year) is the Mid-Year Review made available to the public?

100. Six weeks or less after the mid-point

67. Nine weeks or less, but more than six weeks, after the mid-point

33. More than nine weeks, but less than three months, after the mid-point

0. Does not release to the public, or is released more than three months after the mid-point

Year-End Report: How long after the end of the budget year is the Year-End Report made available to the public?

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

67. Nine months or less, but more than 6 months, after the end of the budget year

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

0. Does not release to the public, or is released more than 12 months after the end of the budget year

Audit Report: How long after the end of the fiscal year are the final annual

expenditures of national departments audited and released (except for secret programs)?

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

67. 12 months or less, but more than 6 months, after the end of the budget year

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

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

Table 4: General Questions

	YES/NO	If yes, additional information; If no, please note N/A in the text boks
Is there a website or web portal for government fiscal information?	Yes	<p>State Secretary responsible for the Public Finance URL: http://2010-2014.kormany.hu/hu/nemzetgazdasagi-miniszterium/allamhaztartasert-felelos-allamtitkarsag</p> <p>All the Bills presented to the Parliament: http://www.parlament.hu/iromanyok-elozo-ciklusbeli-adatai?p_auth=smc4Lda1&p_p_id=pairproxy_WAR_pairproxyportlet_INSTANCE_9xd2Wc9jP4z8&p_p_lifecycle=1&p_p_state=normal&p_p_mode=view&p_p_col_id=column-1&p_p_col_count=1</p>
Is there a law (or laws) guiding public financial management?	Yes	<p>2011. évi CXCV. törvény az államháztartásról English title: Act CXCV of 2011 on the Public Finance URL: http://net.jogtar.hu/jr/gen/hjegy_doc.cgi?docid=A1100195.TV</p> <p>Az Alaptörvény 36-44. cikkei In English: Articles 36-44 of the Constitution http://www.njt.hu/cgi_bin/njt_doc.cgi?docid=140968</p>
Are there additional laws regulating: <ul style="list-style-type: none"> - Access to information? - Transparency? - Citizens participation? 	Yes	<p>2011. évi CXII. törvény az információs önrendelkezési jogról és az információszabadságról English title: Act CXII of 2011 on information self-determination and freedom of information URL: http://net.jogtar.hu/jr/gen/hjegy_doc.cgi?docid=A1100112.TV</p>

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

a. a. Criteria

Yes, administrative units accounting for all expenditures are presented.

b. b. Criteria

Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.

c. c. Criteria

Yes, administrative units accounting for less than two-thirds of expenditures are presented.

d. d. Criteria

No, expenditures are not presented by administrative unit.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, expenditures are presented by functional classification.

b. b. Criteria

No, expenditures are not presented by functional classification.

c. c. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, the functional classification is compatible with international standards.

b. b. Criteria

No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.

c. c. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, expenditures are presented by economic classification.

b. b. Criteria

No, expenditures are not presented by economic classification.

c. c. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, the economic classification is compatible with international standards.

b. b. Criteria

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

c. c. Criteria

Not applicable/other (please comment).

006: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

a. a. Criteria

Yes, programs accounting for all expenditures are presented.

b. b. Criteria

Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.

c. c. Criteria

Yes, programs accounting for less than two-thirds of expenditures are presented.

d. d. Criteria

No, expenditures are not presented by program.

e. e. Criteria

Not applicable/other (please comment).

007: Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

a. a. Criteria

Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).

b. b. Criteria

Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.

c. c. Criteria

Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.

d. d. Criteria

No, multi-year expenditure estimates are not presented by any expenditure classification.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, multi-year estimates for programs accounting for all expenditures are presented.

b. b. Criteria

Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.

c. c. Criteria

Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.

d. d. Criteria

No, multi-year estimates for programs are not presented.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, individual sources of tax revenue accounting for all tax revenue are presented.

b. b. Criteria

Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.

c. c. Criteria

Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.

d. d. Criteria

No, individual sources of tax revenue are not presented.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.

b. b. Criteria

Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.

c. c. Criteria

Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.

d. d. Criteria

No, individual sources of non-tax revenue are not presented.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, multi-year estimates of revenue are presented by category.

b. b. Criteria

No, multi-year estimates of revenue are not presented by category.

c. c. Criteria

Not applicable/other (please

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

a. a. Criteria

Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.

b. b. Criteria

Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.

c. c. Criteria

Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.

d. d. Criteria

No, multi-year estimates for individual sources of revenue are not presented.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, all three estimates related to government borrowing and debt are presented.

b. b. Criteria

Yes, two of the three estimates related to government borrowing and debt are presented.

c. c. Criteria

Yes, one of the three estimates related to government borrowing and debt are presented.

d. d. Criteria

No, none of the three estimates related to government borrowing and debt are not presented.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, information beyond the core elements is presented for the composition of the total debt outstanding.

b. b. Criteria

Yes, the core information is presented for the composition of the total debt outstanding.

c. c. Criteria

Yes, information is presented, but it excludes some core elements.

d. d. Criteria

No, information related to composition of total debt outstanding is not presented.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, information beyond the core elements is presented for the macroeconomic forecast.

b. b. Criteria

Yes, the core information is presented for the macroeconomic forecast.

c. c. Criteria

Yes, information is presented, but it excludes some core elements.

d. d. Criteria

No, information related to the macroeconomic forecast is not presented.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.

b. b. Criteria

Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.

c. c. Criteria

Yes, information is presented, but it excludes some core elements.

d. d. Criteria

No, information related to different macroeconomic assumptions is not presented.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

b. b. Criteria

Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.

c. c. Criteria

Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

d. d. Criteria

No, information that shows how new policy proposals affect expenditure is not presented.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.

b. b. Criteria

Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.

c. c. Criteria

Yes, information that shows how some but not all new policy proposals affect revenues are presented.

d. d. Criteria

No, information that shows how new policy proposals affect revenues is not presented.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

b. b. Criteria

Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.

c. c. Criteria

Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.

d. d. Criteria

No, expenditure estimates for BY-1 are not presented by any expenditure classification.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, programs accounting for all expenditures are presented for BY-1.

b. b. Criteria

Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.

c. c. Criteria

Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.

d. d. Criteria

No, expenditures are not presented by program for BY-1.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

b. b. Criteria

No, expenditure estimates for BY-1 have not been updated from the original enacted levels.

c. c. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

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

b. b. Criteria

Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.

c. c. Criteria

Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.

d. d. Criteria

No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

b. b. Criteria

Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.

c. c. Criteria

Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.

d. d. Criteria

No, expenditures are not presented by program for BY-2 and prior years.

e. e. Criteria

Not applicable/other (please

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

a. a. Criteria

Two years prior to the budget year (BY-2).

b. b. Criteria

Three years prior to the budget year (BY-3).

c. c. Criteria

Before BY-3.

d. d. Criteria

No actual data for all expenditures are presented in the budget or supporting budget documentation.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, revenue estimates for BY-1 are presented by category.

b. b. Criteria

No, revenue estimates for BY-1 are not presented by category.

c. c. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

b. b. Criteria

Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.

c. c. Criteria

Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.

d. d. Criteria

No, individual sources of revenue are not presented for BY-1.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

b. b. Criteria

No, revenue estimates for BY-1 have not been updated from the original enacted levels.

c. c. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, revenue estimates for BY-2 and prior years are presented by category.

b. b. Criteria

No, revenue estimates for BY-2 and prior years are not presented by category.

c. c. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

b. b. Criteria

Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.

c. c. Criteria

Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.

d. d. Criteria

No, individual sources of revenue are not presented for BY-2 and prior years.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Two years prior to the budget year (BY-2).

b. b. Criteria

Three years prior to the budget year (BY-3).

c. c. Criteria

Before BY-3.

d. d. Criteria

No actual data for all revenues are presented in the budget or supporting budget documentation.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, information beyond the core elements is presented for government debt.

b. b. Criteria

Yes, the core information is presented for government debt.

c. c. Criteria

Yes, information is presented, but it excludes some core elements.

d. d. Criteria

No, information related to government debt is not presented.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Two years prior to the budget year (BY-2).

b. b. Criteria

Three years prior to the budget year (BY-3).

c. c. Criteria

Before BY-3.

d. d. Criteria

No actual data for government debt are presented in the budget or supporting budget documentation.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, information beyond the core elements is presented for all extra-budgetary funds.

b. b. Criteria

Yes, the core information is presented for all extra-budgetary funds.

c. c. Criteria

Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.

d. d. Criteria

No, information related to extra-budgetary funds is not presented.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, central government finances are presented on a consolidated basis.

b. b. Criteria

No, central government finances are not presented on a consolidated basis.

c. c. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

b. b. Criteria

Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.

c. c. Criteria

Yes, estimates of some but not all intergovernmental transfers are presented.

d. d. Criteria

No, estimates of intergovernmental transfers are not presented.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

b. b. Criteria

Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

c. c. Criteria

Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.

d. d. Criteria

No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

b. b. Criteria

Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.

c. c. Criteria

Yes, estimates of some but not all transfers to public corporations are presented.

d. d. Criteria

No, estimates of transfers to public corporations are not presented.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, information beyond the core elements is presented for all quasi-fiscal activities.

b. b. Criteria

Yes, the core information is presented for all quasi-fiscal activities.

c. c. Criteria

Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.

d. d. Criteria

No, information related to quasi-fiscal activities is not presented.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, information beyond the core elements is presented for all financial assets.

b. b. Criteria

Yes, the core information is presented for all financial assets.

c. c. Criteria

Yes, information is presented, but it excludes some core elements or some financial assets.

d. d. Criteria

No, information related to financial assets is not presented.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, information beyond the core elements is presented for all nonfinancial assets.

b. b. Criteria

Yes, the core information is presented for all nonfinancial assets.

c. c. Criteria

Yes, information is presented, but it excludes some nonfinancial assets.

d. d. Criteria

No, information related to nonfinancial assets is not presented.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.

b. b. Criteria

Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.

c. c. Criteria

Yes, estimates of some but not all expenditure arrears are presented.

d. d. Criteria

No, estimates of expenditure arrears are not presented.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, information beyond the core elements is presented for all contingent liabilities.

b. b. Criteria

Yes, the core information is presented for all contingent liabilities.

c. c. Criteria

Yes, information is presented, but it excludes some core elements or some contingent liabilities.

d. d. Criteria

No, information related to contingent liabilities is not presented.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

b. b. Criteria

Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

c. c. Criteria

Yes, information is presented, but it excludes some core elements.

d. d. Criteria

No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.

b. b. Criteria

Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.

c. c. Criteria

Yes, estimates of some but not all sources of donor assistance are presented.

d. d. Criteria

No, estimates of the sources of donor assistance are not presented.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, information beyond the core elements is presented for all tax expenditures.

b. b. Criteria

Yes, the core information is presented for all tax expenditures.

c. c. Criteria

Yes, information is presented, but it excludes some core elements or some tax expenditures.

d. d. Criteria

No, information related to tax expenditures is not presented.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.

b. b. Criteria

Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.

c. c. Criteria

Yes, estimates of some but not all earmarked revenues are presented.

d. d. Criteria

No, estimates of earmarked revenues are not presented.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.

b. b. Criteria

Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.

c. c. Criteria

Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.

d. d. Criteria

No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.

b. b. Criteria

Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.

c. c. Criteria

Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

d. d. Criteria

No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).

b. b. Criteria

Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.

c. c. Criteria

Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).

d. d. Criteria

No, nonfinancial data on inputs to be acquired are not presented.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).

b. b. Criteria

Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.

c. c. Criteria

Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).

d. d. Criteria

No, nonfinancial data on results are not presented.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, performance targets are assigned to all nonfinancial data on results.

b. b. Criteria

Yes, performance targets are assigned to most nonfinancial data on results.

c. c. Criteria

Yes, performance targets are assigned to some nonfinancial data on results.

d. d. Criteria

No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.

b. b. Criteria

Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.

c. c. Criteria

Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

d. d. Criteria

No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, a detailed timetable is released to the public.

b. b. Criteria

Yes, a timetable is released, but some details are excluded.

c. c. Criteria

Yes, a timetable is released, but it lacks important details.

d. d. Criteria

No, a timetable is not issued to the public.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, information beyond the core elements is presented for the macroeconomic forecast.

b. b. Criteria

Yes, the core information is presented for the macroeconomic forecast.

c. c. Criteria

Yes, information is presented, but it excludes some core elements.

d. d. Criteria

No, information related to the macroeconomic forecast is not presented.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.

b. b. Criteria

Yes, the core information is presented for the government's expenditure policies and priorities.

c. c. Criteria

Yes, information is presented, but it excludes some core elements.

d. d. Criteria

No, information related to the government's expenditure policies and priorities is not presented.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, information beyond the core elements is presented for the government's revenue policies and priorities.

b. b. Criteria

Yes, the core information is presented for the government's revenue policies and priorities.

c. c. Criteria

Yes, information is presented, but it excludes some core elements.

d. d. Criteria

No, information related to the government's revenue policies and priorities is not presented.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, all three estimates related to government borrowing and debt are presented.

b. b. Criteria

Yes, two of the three estimates related to government borrowing and debt are presented.

c. c. Criteria

Yes, one of the three estimates related to government borrowing and debt are presented.

d. d. Criteria

No, none of the three estimates related to government borrowing and debt are not presented.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, multi-year expenditure estimates are presented.

b. b. Criteria

No, multi-year expenditure estimates are not presented.

c. c. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

b. b. Criteria

Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

c. c. Criteria

Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.

d. d. Criteria

No, the Enacted Budget does not present expenditure estimates by any expenditure classification.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

b. b. Criteria

Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

c. c. Criteria

Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.

d. d. Criteria

No, the Enacted Budget does not present expenditure estimates by program.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, the Enacted Budget presents revenue estimates by category.

b. b. Criteria

No, the Enacted Budget does not present revenue estimates by category.

c. c. Criteria

Not applicable/other (please comment).

062: Does the Enacted Budget present individual sources of revenue?

a. a. Criteria

Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

b. b. Criteria

Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

c. c. Criteria

Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.

d. d. Criteria

No, the Enacted Budget does not present individual sources of revenue.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, all three estimates related to government borrowing and debt are presented.

b. b. Criteria

Yes, two of the three estimates related to government borrowing and debt are presented.

c. c. Criteria

Yes, one of the three estimates related to government borrowing and debt are presented.

d. d. Criteria

No, none of the three estimates related to government borrowing and debt are not presented.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

The Citizens Budget provides information beyond the core elements.

b. b. Criteria

The Citizens Budget provides the core information.

c. c. Criteria

The Citizens Budget provides information, but it excludes some core elements.

d. d. Criteria

The Citizens Budget is not published.

e. e. Criteria

Not applicable/other (please comment).

065: How is the Citizens Budget disseminated to the public?

a. a. Criteria

A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

b. b. Criteria

A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.

c. c. Criteria

A Citizens Budget is disseminated only by using one means of dissemination.

d. d. Criteria

A Citizens Budget is not published.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.

b. b. Criteria

Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.

c. c. Criteria

Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.

d. d. Criteria

No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).

b. b. Criteria

A citizens version of budget documents is published for at least two of the four stages of the budget process.

c. c. Criteria

A citizens version of budget documents is published for at least one stage of the budget process.

d. d. Criteria

No citizens version of budget documents is published.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

b. b. Criteria

Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

c. c. Criteria

Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

d. d. Criteria

No, the In-Year Reports do not present actual expenditures by any expenditure classification.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.

b. b. Criteria

Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.

c. c. Criteria

Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.

d. d. Criteria

No, the In-Year Reports do not present actual expenditures by program.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, comparisons are made for expenditures presented in the In-Year Reports.

b. b. Criteria

No, comparisons are not made for expenditures presented in the In-Year Reports.

c. c. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, In-Year Reports present actual revenue by category.

b. b. Criteria

No, In-Year Reports do not present actual revenue by category.

c. c. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

b. b. Criteria

Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.

c. c. Criteria

Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.

d. d. Criteria

No, In-Year Reports do not present individual sources of actual revenue.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, comparisons are made for revenues presented in the In-Year Reports.

b. b. Criteria

No, comparisons are not made for revenues presented in the In-Year Reports.

c. c. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, all three estimates related to government borrowing and debt are presented.

b. b. Criteria

Yes, two of the three estimates related to government borrowing and debt are presented.

c. c. Criteria

Yes, one of the three estimates related to government borrowing and debt are presented.

d. d. Criteria

No, none of the three estimates related to government borrowing and debt are not presented.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.

b. b. Criteria

Yes, the core information is presented for the composition of the total actual debt outstanding.

c. c. Criteria

Yes, information is presented, but it excludes some core elements.

d. d. Criteria

No, information related to composition of total actual debt outstanding is not presented.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.

b. b. Criteria

Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.

c. c. Criteria

Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

d. d. Criteria

No, the estimates for macroeconomic forecast have not been updated.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

b. b. Criteria

Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.

c. c. Criteria

Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.

d. d. Criteria

No, expenditure estimates have not been updated.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

b. b. Criteria

Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

c. c. Criteria

Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

d. d. Criteria

No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.

b. b. Criteria

Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

c. c. Criteria

Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.

d. d. Criteria

No, the Mid-Year Review does not present expenditure estimates by program.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

b. b. Criteria

Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

c. c. Criteria

Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.

d. d. Criteria

No, revenue estimates have not been updated.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, the Mid-Year Review presents revenue estimates by category.

b. b. Criteria

No, the Mid-Year Review does not present revenue estimates by category.

c. c. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

b. b. Criteria

Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

c. c. Criteria

Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.

d. d. Criteria

No, the Mid-Year Review does not present individual sources of revenue.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.

b. b. Criteria

Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.

c. c. Criteria

Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.

d. d. Criteria

No, estimates of government borrowing and debt have not been updated.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

b. b. Criteria

Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.

c. c. Criteria

Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.

d. d. Criteria

No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

b. b. Criteria

Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

c. c. Criteria

Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.

d. d. Criteria

No, the Year-End Report does not present expenditure estimates by any expenditure classification.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

b. b. Criteria

Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

c. c. Criteria

Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.

d. d. Criteria

No, the Year-End Report does not present expenditure estimates by program.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

b. b. Criteria

Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.

c. c. Criteria

Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.

d. d. Criteria

No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, the Year-End Report presents revenue estimates by category.

b. b. Criteria

No, the Year-End Report does not present revenue estimates by category.

c. c. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

b. b. Criteria

Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

c. c. Criteria

Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.

d. d. Criteria

No, the Year-End Report does not present individual sources of revenue.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

b. b. Criteria

Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

c. c. Criteria

Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

d. d. Criteria

No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

b. b. Criteria

Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

c. c. Criteria

Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

d. d. Criteria

No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.

b. b. Criteria

Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.

c. c. Criteria

Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.

d. d. Criteria

No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.

b. b. Criteria

Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.

c. c. Criteria

Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.

d. d. Criteria

No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.

b. b. Criteria

Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.

c. c. Criteria

Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.

d. d. Criteria

No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

b. b. Criteria

Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.

c. c. Criteria

Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.

d. d. Criteria

No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, a financial statement is part of the Year-End Report or is released as a separate report.

b. b. Criteria

No, a financial statement is neither part of the Year-End Report nor released as a separate report.

c. c. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

b. b. Criteria

The SAI has conducted two of the three types of audits, and made them available to the public.

c. c. Criteria

The SAI has conducted one of the three types of audits, and made them available to the public.

d. d. Criteria

The SAI has not conducted any of the three types of audits, or has not made them available to the public.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

All expenditures within the SAI's mandate have been audited.

b. b. Criteria

Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.

c. c. Criteria

Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.

d. d. Criteria

No expenditures have been audited.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

All extra-budgetary funds within the SAI's mandate have been audited.

b. b. Criteria

Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

c. c. Criteria

Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

d. d. Criteria

No extra-budgetary funds have been audited.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

b. b. Criteria

No, the annual Audit Report(s) does not include an executive summary.

c. c. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, the executive reports publicly on what steps it has taken to address audit findings.

b. b. Criteria

Yes, the executive reports publicly on most audit findings.

c. c. Criteria

Yes, the executive reports publicly on some audit findings.

d. d. Criteria

No, the executive does not report on steps it has taken to address audit findings.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.

b. b. Criteria

Yes, the SAI or legislature reports publicly on most audit recommendations.

c. c. Criteria

Yes, the SAI or legislature reports publicly on some audit recommendations.

d. d. Criteria

No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

e. e. Criteria

Not applicable/other (please comment).

103: Does the legislature have internal capacity to conduct budget analyses or use independent research capacity for such analyses?

a. a. Criteria

Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.

b. b. Criteria

Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.

c. c. Criteria

Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.

d. d. Criteria

No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.

e. e. Criteria

Not applicable/other (please comment).

104: Does the legislature debate budget policy prior to the tabling of the Executive's Budget Proposal?

a. a. Criteria

Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature's recommendations in the budget.

b. b. Criteria

Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, but the executive is not obliged to reflect the legislature's recommendations in the budget.

c. c. Criteria

Yes, the legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, but the legislature does not approve recommendations for the budget.

d. d. Criteria

No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

e. e. Criteria

Not applicable/other (please comment).

105: Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

a. a. Criteria

Yes, the executive holds consultations with a wide range of legislators.

b. b. Criteria

Yes, the executive holds consultations with a range of legislators, but some key members are excluded.

c. c. Criteria

Yes, the executive holds consultations with only a limited number of legislators.

d. d. Criteria

No, the executive does not consult with members of the legislature as part of the budget preparation process.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

b. b. Criteria

The legislature receives the Executive's Budget Proposal at least six weeks, but less than three months, before the start of the budget year.

c. c. Criteria

The legislature receives the Executive's Budget Proposal less than six weeks before the start of the budget year.

d. d. Criteria

The legislature does not receive the Executive's Budget Proposal before the start of the budget year.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

The legislature approves the budget at least one month in advance of the start of the budget year.

b. b. Criteria

The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

c. c. Criteria

The legislature approves the budget less than one month after the start of the budget year.

d. d. Criteria

The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.

e. e. Criteria

Not applicable/other (please comment).

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

a. a. Criteria

Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

b. b. Criteria

Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

c. c. Criteria

Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.

d. d. Criteria

No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.

e. e. Criteria

Not applicable/other (please comment).

109: Does the executive seek input from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

a. a. Criteria

The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, and it does so in practice.

b. b. Criteria

The executive obtains approval or input from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.

c. c. Criteria

The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

d. d. Criteria

The executive shifts funds between administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

e. e. Criteria

Not applicable/other (please comment).

110: Does the executive seek input from the legislature prior to shifting funds within administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

a. a. Criteria

The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, and it does so in practice.

b. b. Criteria

The executive obtains approval or input from the legislature prior to shifting funds within administrative units, but is not required to do so by law or regulation.

c. c. Criteria

The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

d. d. Criteria

The executive shifts funds within administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

e. e. Criteria

Not applicable/other (please comment).

111: Does the executive seek input from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

a. a. Criteria

The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenues, and it does so in practice.

b. b. Criteria

The executive obtains approval or input from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.

c. c. Criteria

The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

d. d. Criteria

The executive spends excess revenues without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

e. e. Criteria

Not applicable/other (please comment).

112: When was the most recent supplemental budget approved?

a. a. Criteria

The most recent supplemental budget was approved before the funds were expended.

b. b. Criteria

The most recent supplemental budget was approved after the funds were expended, or the executive implemented the supplemental budget without ever receiving approval from the legislature (please specify).

c. c. Criteria

Not applicable/other (please comment).

113: Does the executive seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified in the Enacted Budget, and is it legally required to do so?

a. a. Criteria

The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.

b. b. Criteria

The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.

c. c. Criteria

The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

d. d. Criteria

The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

e. e. Criteria

Not applicable/other (please comment).

114: Does a committee of the legislature hold public hearings to review and scrutinize Audit Reports?

a. a. Criteria

Yes, a committee holds public hearings to review and scrutinize a wide range of Audit Reports.

b. b. Criteria

Yes, a committee holds public hearings to review and scrutinize the main Audit Reports.

c. c. Criteria

Yes, a committee holds public hearings to review and scrutinize a small number of Audit Reports.

d. d. Criteria

No, a committee does not hold public hearings to review and scrutinize Audit Reports.

e. e. Criteria

Not applicable/other (please comment).

115: Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

a. a. Criteria

The SAI has full discretion to decide which audits it wishes to undertake.

b. b. Criteria

The SAI has significant discretion, but faces some limitations.

c. c. Criteria

The SAI has some discretion, but faces considerable limitations.

d. d. Criteria

The SAI has no discretion to decide which audits it wishes to undertake.

e. e. Criteria

Not applicable/other (please comment).

116: Has the Supreme Audit Institution (SAI) established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?

a. a. Criteria

Yes, the SAI has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.

b. b. Criteria

Yes, the SAI has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.

c. c. Criteria

Yes, the SAI has established a quality assurance system, but neither a sample of completed audits are reviewed annually nor are the findings of these reviews made available to the public.

d. d. Criteria

No, the SAI has not established a quality assurance system.

e. e. Criteria

Not applicable/other (please comment).

117: Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

a. a. Criteria

Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

b. b. Criteria

No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

c. c. Criteria

Not applicable/other (please comment).

118: Who determines the budget of the Supreme Audit Institution (SAI)?

a. a. Criteria

The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

b. b. Criteria

The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

c. c. Criteria

The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

d. d. Criteria

The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

e. e. Criteria

Not applicable/other (please comment).

119: Does the executive make available to the public clear (accessible, nontechnical) definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?

a. a. Criteria

Yes, clear definitions of all key budget terms are provided.

b. b. Criteria

Yes, definitions are provided for all key budget terms, but they are not always clear.

c. c. Criteria

Yes, definitions are provided for some but not all key budget terms.

d. d. Criteria

No, definitions are not provided.

e. e. Criteria

Not applicable/other (please comment).

120: Is the executive formally required to engage with the public during the formulation and execution phases of the budget process?

a. a. Criteria

A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during both the formulation and execution phases of the budget process.

b. b. Criteria

A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during either the formulation or the execution phase of the budget process but not both.

c. c. Criteria

There is no formal requirement for the executive to engage with the public during either the formulation or the execution phase of the budget process, but informal procedures exist to enable the public to engage with the executive during the formulation or execution phase of the budget process or during both phases.

d. d. Criteria

There is no formal requirement and the executive does not engage with the public during the budget process.

e. e. Criteria

Not applicable/other (please comment).

121: When the executive engages with the public during the budget formulation process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

a. a. Criteria

The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

b. b. Criteria

The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

c. c. Criteria

The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

d. d. Criteria

The executive does not provide information, or does not engage with the public during the budget process.

e. e. Criteria

Not applicable/other (please comment).

122: When the executive engages with the public during the budget execution process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

a. a. Criteria

The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

b. b. Criteria

The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

c. c. Criteria

The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

d. d. Criteria

The executive does not provide information, or does not engage with the public during the budget process.

e. e. Criteria

Not applicable/other (please comment).

123: Has the executive established mechanisms to identify the public's perspective on budget priorities?

a. a. Criteria

Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, and these mechanisms are accessible and widely used by the public.

b. b. Criteria

Yes, the executive has established mechanisms to identify the public's perspective on budget priorities; while these mechanisms are accessible they are not widely used by the public.

c. c. Criteria

Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, but these mechanisms are not accessible.

d. d. Criteria

No, the executive has not established any mechanisms to identify the public's perspective on budget priorities.

e. e. Criteria

Not applicable/other (please comment).

124: Has the executive established mechanisms to identify the public's perspective on budget execution?

a. a. Criteria

Yes, the executive has established mechanisms to identify the public's perspective on budget execution, and these mechanisms are accessible and widely used by the public.

b. b. Criteria

Yes, the executive has established mechanisms to identify the public's perspective on budget execution; while these mechanisms are accessible they are not widely used by the public.

c. c. Criteria

Yes, the executive has established mechanisms to identify the public's perspective on budget execution, but these mechanisms are not accessible.

d. d. Criteria

No, the executive has not established any mechanisms to identify the public's perspective on budget execution.

e. e. Criteria

Not applicable/other (please comment).

125: Does the executive provide formal, detailed feedback to the public on how its inputs have been used to develop budget plans and improve budget execution?

a. a. Criteria

Yes, the executive issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

b. b. Criteria

Yes, the executive issues reports on the inputs it received from the public, but provides only limited feedback on how these inputs have been used.

c. c. Criteria

Yes, the executive issues reports on the inputs it received from the public, but provides no feedback on how these inputs have been used.

d. d. Criteria

No, the executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used.

e. e. Criteria

Not applicable/other (please comment).

126: 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?

a. a. Criteria

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. b. Criteria

Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and some constituencies.

c. c. Criteria

Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony from the executive branch is heard, but no testimony from the public is heard.

d. d. Criteria

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. e. Criteria

Not applicable/other (please comment).

127: Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the executive branch is heard?

a. a. Criteria

Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.

b. b. Criteria

Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.

c. c. Criteria

Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.

d. d. Criteria

No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.

e. e. Criteria

Not applicable/other (please comment).

128: Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the public is heard?

a. a. Criteria

Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.

b. b. Criteria

Yes, public hearings in which testimony from the public is heard are held on the budgets of some administrative units.

c. c. Criteria

Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.

d. d. Criteria

No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.

e. e. Criteria

Not applicable/other (please comment).

129: Do the legislative committees that hold public hearings on the budget release reports to the public on these hearings?

a. a. Criteria

Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.

b. b. Criteria

Yes, the committees release reports, which include most testimony presented at the hearings.

c. c. Criteria

Yes, the committees release reports, but they include only some testimony presented at the hearings.

d. d. Criteria

No, the committees do not release reports, or do not hold public hearings.

e. e. Criteria

Not applicable/other (please comment).

130: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can assist in formulating its audit program (by identifying the agencies, programs, or projects that should be audited)?

a. a. Criteria

Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, and these mechanisms are accessible and widely used by the public.

b. b. Criteria

Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program; while these mechanisms are accessible, they are not widely used by the public.

c. c. Criteria

Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, but these mechanisms are not accessible.

d. d. Criteria

No, the SAI does not have formal mechanisms through which the public can assist in formulating its audit program.

e. e. Criteria

Not applicable/other (please comment).

131: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can participate in audit investigations (as respondents, witnesses, etc.)?

a. a. Criteria

Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, and these mechanisms are accessible and widely used by the public.

b. b. Criteria

Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations; while these mechanisms are accessible, they are not widely used by the public.

c. c. Criteria

Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, but these mechanisms are not accessible.

d. d. Criteria

No, the SAI does not have formal mechanisms through which the public can participate in audit investigations.

e. e. Criteria

Not applicable/other (please comment).

132: Does the Supreme Audit Institution (SAI) maintain any communication with the public regarding its Audit Reports beyond simply making these reports publicly available?

a. a. Criteria

Yes, in addition to publishing Audit Reports, the SAI maintains other mechanisms of communication to make the public aware of audit findings (such as maintaining an office that regularly conducts outreach activities to publicize previously released audit findings).

b. b. Criteria

No, the SAI does not maintain any formal mechanisms of communication with the public beyond publishing Audit Reports.

c. c. Criteria

Not applicable/other (please comment).

133: Does the Supreme Audit Institution (SAI) provide formal, detailed feedback to the public on how their inputs have been used to determine its audit program or in Audit Reports?

a. a. Criteria

Yes, the SAI issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

b. b. Criteria

Yes, the SAI issues reports on the inputs it received from the public but provides only limited feedback on how these inputs have been used.

c. c. Criteria

Yes, the SAI issues reports on the inputs it received from the public but provides no feedback on how these inputs have been used.

d. d. Criteria

No, the SAI does not issue reports on the inputs it received from the public through public consultations.

e. e. Criteria

Not applicable/other (please comment).