



English

PUBLIC GOVERNANCE AND TERRITORIAL DEVELOPMENT
PUBLIC GOVERNANCE COMMITTEE

OECD BUDGET PRACTICES AND PROCEDURES SURVEY

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OECD BUDGET PRACTICES AND PROCEDURES SURVEY

1. Background information

The OECD has revised the 2003 Survey of Budget Practices and Procedures and will be updating it during 2006 and 2007. In the fall of 2005 a pilot survey targeted at Latin American countries was completed. The pilot survey was funded by the Inter-American Development Bank. On the basis of the pilot study, and a revision of the rest of the original questionnaire, the following questionnaire has been compiled. It aims to be more concise and targeted than the 2003 survey, while still covering all essential aspects of the budget process.

The questionnaire has been developed by the Budget and Public Expenditure Division of the OECD Public Governance Directorate. It has been reviewed internationally by experts in the fields of budgeting and public management and the Public Policy Group at the London School of Economics.

2. Overview and purpose of the project

The aim of this project is to revise and update the current database. The revision of this database will:

- Aid the development of common practices and standards;
- Provide a free searchable database which fosters mutual learning on budget practices and procedures;
- Enable provision of up-to-date information on budget practices and procedures;
- Enable a comparative analysis of trends and changes in budget practices over time;
- Provide data which enables more informed analysis and development of quantitative and qualitative measures.

The revised database will provide a unique and comprehensive resource for Government practitioners, legislatures, academics, and non-government organisations, providing these groups with well-informed analysis and quantitative measures, and enabling them to compare and contrast national practices. It will be available to all without restriction and without fee. The data collected will allow the OECD, as well as other interested parties, to make substantial analyses and to write reports on recent trends in budgeting.

3. Publicity of information

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

**PLEASE READ THE FOLLOWING INSTRUCTIONS CAREFULLY BEFORE
COMPLETING THE QUESTIONNAIRE**

4. Instructions

- To speed up completion and help with international comparison, this survey offers, with few exceptions, a “check-the-box” format: for each question, please check the box(es) which correspond to your answer(s).
- To the extent possible, please choose from the possible answers. Use the “other” category only when your country’s practice is *substantially* different from the provided response options.
- If you find a question not relevant or too difficult to answer, you may pass directly to the following question.
- Unless otherwise requested the responses should refer to current practice.
- At the end of each section or in specially designated boxes, respondents are encouraged to supplement their answers with additional information when appropriate.
- When a word/phrase appears in red lettering the term is defined in the glossary. Terms and concepts appear in alphabetical order in the glossary. You may find it helpful to print the glossary prior to beginning the survey.

5. Deadline

Respondents of the survey are kindly requested to complete the survey by_____. Once the survey for your country is completed and judged accurate, we would be grateful if you could notify the OECD by email.

6. Contacts for the project

Should you have any problems accessing the website or any other technical problems, please contact:

Technical Support Team, Email: info@oecdbudgetsurvey.org

For enquiries concerning the questions, please contact:

Ian Hawkesworth, Email: ian.hawkesworth@oecd.org Tel: +33 (0) 1 45 24 16 32

7. Responses

The survey can be completed on the Internet (www.oecdbudgetsurvey.org), in word format, or on paper but we would very much prefer if you could fill in the survey directly on the Internet. **Access to the survey on the OECD website is restricted to co-ordinators only**, who have been provided with a confidential password which allows them to access and complete the survey for their country.

If you prefer to complete the survey in word format or on paper please email the completed questionnaire to the address below or send it via post:

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Public Governance and Territorial Development Directorate
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Please feel free to attach any useful documents to the survey questionnaire.

INFORMATION SOURCE AND CONTACT INFORMATION

Please fill in this section before completing the questionnaire. If there are multiple names please add them below.

Source

Ministry/Agency/Department:

Country:

Contact Information

Family Name:

First Name:

Title (i.e. Mr/Mrs/Ms)

Position Title:

Ministry/Agency/Department:

Country:

Supervisor (if applicable):

Mailing Address:

Work Phone:

Fax:

Email:

OECD Budget Practices and Procedures Survey

PART I: GENERAL INFORMATION

Organisation of the Central Budget Authority

1. Where is the function of the Central Budget Authority located?

- Ministry of Finance
- Office of the Chief Executive
- President's office
- Prime Minister's office
- Independent Agency
- The Central Budget Authority is split between two or more agencies
- Other, please specify below _____

Please specify the name of the Central Budget Authority and provide further details, if applicable

2. Who is the head of the Central Budget Authority – i.e. the highest official whose primary responsibility is the budget?

- Political appointee - i.e. s/he generally leaves with a change of Government
- A senior civil servant – i.e. s/he does not generally leave with a change of Government
- Other, please specify below _____

3. What is the total number of staff working in the Central Budget Authority?

Please estimate how many full-time equivalent staff are employed

WRITE IN THE NUMBER

Legal framework

4. What is the legal basis for the following?

PLEASE CHECK ALL THAT APPLY

	Constitution	Legislation	Internal Rules	No formal basis
The form and structure of the annual budget and related legislation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The timing of the annual budget process	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Roles and responsibilities of different parts of the Executive in budget formulation and execution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Roles and responsibilities of the Legislature and the Executive in the budget process	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Provisions on what happens when the budget is not approved by the beginning of the fiscal year	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Requirement for legislative authorization of spending	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Requirement for legislative authorization of taxes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rules for the use of contingency or reserve funds	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Requirement for audit of Government accounts by the Supreme Audit Institution	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Requirements for internal audit structures in line ministries	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Management and reporting relating to off-budget expenditures	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

PART II: BUDGET FORMULATION

Macroeconomic forecasting

5. *Which of the following actors develop the economic assumptions used in the budget?*

- Central Budget Authority
- Ministry of Finance
- President's office
- Prime Minister's office
- Legislature or other legislative body
- Panel of economic experts appointed by the Government
- Independent Government body, please specify below _____
- Private sector, please specify below _____
- Other, please specify below _____

6. *Which of the following organisations carry out independent reviews of the economic assumptions used in the budget?*

- There are no independent reviews of the economic assumptions
- Independent panel, or similar
- Supreme Audit Institution
- Legislature or other legislative body
- Other, please specify below _____

7. *Is the methodology used for establishing the economic assumptions of the budget publicly available?*

- No
- Yes, but only to certain parts of the Legislature
- Yes, it is publicly available on request
- Yes, it is published
- Other, please specify below _____

8. *Is fiscal sensitivity analysis of the economic assumptions included in the budget documentation?*

Fiscal sensitivity analysis estimates the fiscal effects of alternative macro-economic assumptions.

- No
- Yes, a comprehensive analysis is included
- Yes, but only for selected activities. Please specify below _____

Fiscal projections

9. How often are fiscal estimates (spending and revenues) revised in the course of a fiscal year?

[DROPDOWN MENU: WEEKLY, MONTHLY, QUARTERLY, BIANNUALLY, ANNUALLY, ON ANOTHER REGULAR INTERVAL, ON AN AD HOC BASIS, NOT REVISED]

10. To what extent are fiscal risks associated with entitlements evaluated in the budget documentation?

- Fiscal risks are not evaluated
- Evaluation is on an ad hoc basis
- Evaluation follows a materiality test (i.e. only risks to programmes with certain levels of spending)
- Evaluation is comprehensive
- Other, please specify below _____

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

- No
- Yes, but not in all cases
- Yes, comprehensively
- Other, please specify below _____

12. How often do you prepare long-term fiscal projections?

[DROPDOWN MENU: Every year; Every 2 years; Every 3 years; ... Every 10 years; On an ad hoc basis; There are no long-term fiscal projections]

How many years do the projections normally cover?

[DROPDOWN MENU: Not applicable; up to 10; 11-20; 21-30; 31-40; 41-50; 51-60, 61-70, 71-80, 81-90, 91-100]

13. What kinds of long-term fiscal analysis are used?

PLEASE CHECK ALL THAT APPLY

- Detailed projections of revenues, expenditures and surplus (deficit)
- Present value calculation of future revenues, expenditures and surpluses (for example fiscal gap analysis)
- Intergenerational accounting
- Balance sheet analysis
- Other, please specify below _____

Please provide any additional details in the box below

Fiscal rules

A fiscal rule is a multi-annual constraint on a fiscal aggregate (e.g. expenditure, revenue, budget balance or debt). The following questions are similar to the 2006 EU survey on fiscal rules.

14. In developing the budget, are there any fiscal rules that place limits on fiscal policy?

PLEASE CHECK ALL THAT APPLY

- No (please go to question 16)
- Yes, expenditure rule
- Yes, revenue rule
- Yes, budget balance (surplus/deficit) rule
- Yes, debt rule
- Other, please specify below _____

Please state the complete fiscal rule(s) in the box below

For each rule that is selected there will be a path, so that a set of standard questions open up concerning only the rule(s) selected. The questions are the following:

15 b What is the time period covered by the fiscal rule?

This refers to the number of years for which the rule imposes the constraint.

- 1 year
- 2 years
- 3 years
- More than 3 years
- Over the economic cycle
- Other, please specify below _____

15 c Which parts of the general Government are covered by the fiscal rule?

- The entire Government sector
- Central Government
- Regional Government
- Local Government
- Extra-budgetary funds
- Other, please specify below _____

15 d Which of the following defines the fiscal rule?

- It is not explicitly defined
- Constitution
- Legislation
- Formal agreement of parties in Government
- Political commitment of the Government
- Other, please specify below _____

15 e Who is in charge of monitoring compliance with the fiscal rule?

PLEASE CHECK ALL THAT APPLY

- There is no monitoring of compliance with the fiscal rule(s)
- Central Budget Authority
- Supreme Audit Institution
- Legislature or other legislative body
- Independent body, please specify below _____
- Other, please specify below _____

15 f In case of non-compliance with the fiscal rule, what are the enforcement procedures?

PLEASE CHECK ALL THAT APPLY

- Enforcement procedures are not defined ex ante
- A proposal with corrective measures must be presented to the Legislature
- The Government or ministry responsible for the overrun has to implement corrective measures
- There is an automatic correction mechanism, please specify below _____
- There is a possibility of sanctions, please specify below _____
- There are automatic sanctions, please specify below _____
- Other, please specify below _____

In addition to the above set of standard questions, for each type of rule there will be a first question (15 a) that is specific to that type of rule:

Expenditure Rule

15 a What is the target of the rule?

- The rule targets a nominal expenditure ceiling
- The rule targets a real expenditure ceiling
- The rule targets a nominal expenditure growth rate
- The rule targets a real expenditure growth rate
- The rule targets a specific expenditure to GDP ratio
- Other please specify below _____

Then 15b
15c
15d
15e
15f

Revenue rule

15 a What is the target of the rule?

- The rule imposes constraints on the allocation of higher-than-expected revenues in good times. Please specify below _____
- The rule imposes constraints on the developments in the tax-to-GDP ratio. Please specify below _____
- Other please specify below _____

Then 15b
15c
15d

15e
15f

Budget Balance rules (including balanced budget rules and golden rules)

15 a What is the target of the rule?

- The rule targets a specific budget balance in nominal terms
- The rule targets a specific budget balance as a percentage of GDP
- The rule targets a specific budget balance as a percentage of GDP in cyclically-adjusted or structural terms
- The rule targets a specific budget balance as a percentage of GDP within a range of possible values depending on growth developments
- The rule targets a given improvement of the budget balance (as a % of GDP)
- The rule targets a given improvement of the structural or cyclically-adjusted budget balance (as a % of GDP)
- Other please specify below _____

Then 15 b
15 c
15 d
15 e
15 f

Debt rule

15 a What is the target of the rule?

- The rule targets a specific amount of debt in nominal terms
- The rule targets a specific debt-to-GDP ratio
- The rule targets a given reduction in the debt-to-GDP ratio
- The rule establishes a ceiling for the Government (or a specific sub sector) debt in level or as a % of GDP
- Other, please specify below _____

Other rule not covered above

15b
15c
15d
15e
15f

Budgeting for the medium-term

16. Does the annual budget documentation submitted to the Legislature contain multi-year expenditure estimates?

- No
- Yes, at the aggregate level
- Yes, at the ministry level
- Yes, at line item level
- Other, please specify below _____

17. How many years does the multi-year expenditure estimates cover (including the upcoming budget)?

[DROPDOWN MENU: 2; 3; 4; 5; 6; 7; 8; 9; 10]

18. How often are the multi-year expenditure estimates updated?

[DROPDOWN MENU: ANNUALLY, EVERY 2 YEARS, EVERY 3 YEARS...EVERY 10 YEARS, OTHER, please specify below ____]

19. If applicable, from what basis do you extrapolate multi-year expenditure estimates?

PLEASE CHECK ALL THAT APPLY

- Expenditures in future years are based on current legislation
- Expenditures in future years are based on anticipated legislative changes
- Expenditures in future years are unchanged in nominal terms
- Expenditures in future years are unchanged in real terms
- Expenditures in future years are adjusted for the official macroeconomic forecast
- Expenditures in future years are adjusted for demographic changes
- Other, please specify below _____

20. Are there multi-year expenditure targets or ceilings?

- No, there are no such targets or ceilings
- Yes, there are aggregate targets or ceilings
- Yes, there are targets or ceilings for each ministry
- Yes, there are targets or ceilings for line items
- Other, please specify below _____

21. How many years do the targets/ceilings cover (including the upcoming budget)?

[DROPDOWN MENU: 2; 3; 4; 5; 6; 7; 8; 9; 10]

22. How often are the targets/ceilings revised?

DROPDOWN: Every year; Every 2 years; Every 3 years; ...Every 10 years; After each election; Every time a new Government is formed; Other, please specify]

If other, please specify below

Executive budget negotiations

23. Does the Central Budget Authority impose limits (ceilings) for each ministry's initial spending request?

- No, there are no such limits
- No, there are only suggested/indicative limits
- Yes, but only for some types of expenditure (e.g. salaries) on a chapter level
- Yes, but only for some types of expenditure (e.g. salaries) at a line item level
- Yes, for all types of expenditure at a chapter level
- Yes, for all types of expenditure at a line item level
- Other, please specify below _____

24. What type of information is contained in the annual budget circular/memorandum issued by the Central Budget Authority to guide the preparations of budget proposals/budget estimates?

PLEASE CHECK ALL THAT APPLY

- There is no such regulation/memo
- A set of rules for the budget process and the main forms to be used in the estimates submission
- The macroeconomic assumptions to be used in the process
- Information on Government priorities
- Spending ceilings or targets
- Other, please specify below _____

25. In practice, what is the timeframe for the budget drafting process?

Please indicate how many months before the beginning of the fiscal year each of the following stages takes place

Stages of budget formulation

Budget process begins in the Central Budget Authority	DROPDOWN MENU [1 TO 24]
Budget circular/memorandum is sent to line ministries	DROPDOWN MENU [1 TO 24]
Initial spending targets are sent to line ministries	DROPDOWN MENU [1 TO 24]
Budget negotiations with line ministries start	DROPDOWN MENU [1 TO 24]
Budget negotiations with line ministries end	DROPDOWN MENU [1 TO 24]
Cabinet approves the budget	DROPDOWN MENU [1 TO 24]

How flexible is this timeframe? Please provide any additional information in the box below

26. In practice, how are disputes between line ministries and the Central Budget Authority in the budget preparation process generally resolved, i.e. issues not resolved at civil servant level?

- The issue is resolved by the Minister of Finance
- The issue is resolved by the Prime Minister
- The issue is resolved by the President
- The issue is resolved by the Cabinet
- The issue is sent to a ministerial committee

Other, please specify below _____

27. Is your central Government budget split into a separate capital and operating budget?

- No, capital and operating budgets are integrated
 Yes, there are separate capital and operating budgets
 Other, please specify below _____

28. How does the Legislature fund capital projects that require funding over a number of years?

- It appropriates funding for the entire cost of multi-year project up-front
 It provides funding incrementally each year until the project is completed
 It establishes extra-budgetary funds
 There is no general rule, funding is determined on a case by case basis
 Other, please specify below _____

29. In practice, which option most accurately describes the way in which the budget for the Judiciary is prepared?

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

30. In practice, which option most accurately describes the way in which the budget for the Supreme Audit Institution is prepared?

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

31. In practice, which option most accurately describes the way in which the budget for the Legislature is prepared?

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

PART III: BUDGET APPROVAL

Role of the legislature

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

- The Legislature is unicameral
 There are two chambers with equal powers over the budget
 There are two chambers, but only the lower chamber is involved in the budget process
 Both chambers are involved in the budget process but the lower chamber can overrule the upper chamber
 Other, please specify below _____

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

Unicameral countries, please fill in lower chamber column only

	Lower chamber	Upper chamber
A single budget committee formally considers all budget-related matters. Sectoral committees may make recommendations, but the budget committee does not have to follow them	<input type="checkbox"/>	<input type="checkbox"/>
A single budget committee formally considers the budget, but members from sectoral committees attend meetings of the budget committee when expenditures in their specific areas are discussed	<input type="checkbox"/>	<input type="checkbox"/>
A single budget committee formally considers budget aggregates (total level of revenue and spending and their allocation to each sector) and sectoral committees formally consider spending for sector specific appropriations	<input type="checkbox"/>	<input type="checkbox"/>
Sectoral committees formally consider appropriations for each respective sector. No budget committee is in place or it provides technical assistance only	<input type="checkbox"/>	<input type="checkbox"/>
No formal committee involvement, but committees may choose to consider aspects of the budget	<input type="checkbox"/>	<input type="checkbox"/>
Other, please specify below _____	<input type="checkbox"/>	<input type="checkbox"/>

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

- No
 Yes, there is a specialised budget research office/unit
 Other, please specify below _____

Please estimate the number of full-time equivalent staff employed by this office/unit

TEXT BOX

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

PLEASE CHECK ALL THE APPLY

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

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

PLEASE CHECK ALL THAT APPLY

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

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

- No
- Yes

38. How many line item appropriations are contained in the budget?

Line items are the lowest, i.e. most detailed, level where sanction of spending is given in law.

Please estimate and write in the number here

TEXTBOX

39. In practice, what is the timeframe for the following stages of budget approval?

Please indicate how many months before (or after) the beginning of the fiscal year each of the following stages takes place

Stages of Budget approval

The budget is presented to the Legislature [DROPDOWN: from 10 months before to 10 months after]

The budget is approved by the Legislature [DROPDOWN: from 10 months before to 10 months after]

How flexible is this timeframe? Please provide any additional information in the box below

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

- The Legislature has unrestricted powers to amend the budget
- The Legislature may make amendments but only if it does not change the total deficit/surplus proposed by the Executive
- The Legislature may only decrease existing expenditures/revenues (i.e. the Legislature cannot increase existing items nor create new ones)
- The Legislature may not make any changes; it can only approve or reject the budget as a whole
- Other, please specify below _____

41. What has been the total size of changes made by the Legislature as a percentage of the budget presented by the Executive?

Please estimate and write in the size as a percentage of the proposed budget for the current fiscal year
TEXT BOX

Please indicate whether this entailed an increase or decrease in total spending

- Increase in total spending
- Total spending was unchanged
- Decrease in total spending

Please estimate and write in the size as a percentage of the proposed budget for the previous fiscal year
TEXT BOX

Please indicate whether this entailed an increase or decrease in total spending

- Increase in total spending
- Total spending was unchanged
- Decrease in total spending

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

- No
- Yes
- Other, please specify below _____

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

- The Executive's budget proposal takes effect
- The Executive's budget proposal takes effect on an interim basis, i.e. for a limited period
- Last year's budget takes effect on an interim basis, i.e. for a limited period
- Other interim measures are voted on by the Legislature
- Expenditure without legislative approval are not allowed
- Other, please specify below _____

44. Does the Executive have the power to veto the budget approved by the Legislature?

- No, it does not have such power
- Yes, it has line item veto power
- Yes, it has package veto power
- Yes, it has both line item and package veto powers
- Other, please specify below _____

If applicable, when was the last time the Executive used its veto power

Please write in the year TEXT BOX

Please provide any further details below

Off-budget expenditures

Off-budget expenditures are Government transactions/activities that are not part of the formal annual appropriation(s) law(s), for example extra budgetary funds, loans, loan guarantees and Public Private Partnerships.

45. What types of off-budget expenditure exist?

PLEASE CHECK ALL THAT APPLY

Please check the box to indicate which are applicable (if they exist in the country), whether they require authorization from the Legislature, and whether information on off-budget expenditures is included in the budget documentation.

Type of off-budget expenditure	Is it applicable?	Does it require legislative authorization?	Is it included in budget documentation?
Tax expenditures (exemptions, deductions and credits)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Social security funds	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Public Private Partnerships (PPP)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Off-budget loans	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Loan guarantees	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Public health care funds	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Public sector pensions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Funds for higher education establishments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Emergency/contingency funds	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Donor funds	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Stabilization funds	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Expenditure financed by external loans	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Military expenditure	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Special accounts managed by the Ministry of Finance/Treasury/Central Budget Authority	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other, please specify below _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

46. Approximately how large is off-budget expenditure in relation to total expenditure in the central Government budget?

Please estimate and write in the size as a percentage of the central Government budget TEXT BOX

47. If applicable, what is defined as a public contingent liability?

PLEASE CHECK ALL THAT APPLY

- This term is not defined for the public sector
- Loan guarantees
- Law suits pending
- Public Private Partnerships/Private Finance Initiatives
- Environmental degradation
- Other guarantees, please specify below _____
- Other, please specify below _____

48. Are Government's contingent liabilities noted in the budget documentation (or in other documents) presented to the Legislature?

- No
- Yes

PART IV: BUDGET EXECUTION

49. Do your agencies/executive organisations receive lump sum appropriations?

- No, each agency/executive organisation receives an appropriation that specifies expenditures below the agency level
- Yes, each agency/executive organisation receives a lump sum appropriation for operating expenditures only, without sub-limits
- Yes, each agency/executive organisation receives a lump sum appropriation for operating expenditures only, with a sub-limit on wages
- Yes, each agency/executive organisation receives a lump sum appropriation covering both operating and capital expenditures, without sub-limits
- Yes, each agency/executive organisation receives a lump sum appropriation covering both operating and capital expenditures, with a sub-limit on wages
- Other, please specify below _____

50. Is any charge imposed on agencies/executive organisations for using capital assets? (e.g. use of government owned building)

- No capital charge is used
- Yes, a general capital charge is used
- Yes, a capital charge is used in certain cases. Please specify below _____

In-year changes

51. Does the Government have the authority to increase spending once the budget has been approved by the Legislature?

For each type of change please indicate whether it applies, with what restrictions, and whether any approval is required

a. Increase mandatory spending

Is it possible?

- No
- Yes, without restrictions
- Yes, with restrictions. Please specify below _____

Does it require any approval?

PLEASE CHECK ALL THAT APPLY

- Approval is not required
- It requires Central Budget Authority approval prior to the fact
- It requires legislative approval prior to the fact
- It requires Central Budget Authority approval after the fact
- It requires legislative approval after the fact

Other, please specify below _____

b. Increase discretionary spending

Is it possible?

- No
 Yes, without restrictions
 Yes, with restrictions. Please specify below _____

Does it require any approval?

PLEASE CHECK ALL THAT APPLY

- Approval is not required
 It requires Central Budget Authority approval prior to the fact
 It requires legislative approval prior to the fact
 It requires Central Budget Authority approval after the fact
 It requires legislative approval after the fact
 Other, please specify below _____

52. Does the Government have the authority to cut/cancel/rescind spending once the budget has been approved by the Legislature?

Is it possible?

- No
 Yes, without restrictions
 Yes, with restrictions. Please specify below _____

Does it require any approval?

PLEASE CHECK ALL THAT APPLY

- Approval is not required
 It requires Central Budget Authority approval prior to the fact
 It requires legislative approval prior to the fact
 It requires Central Budget Authority approval after the fact
 It requires legislative approval after the fact
 Other, please specify below _____

53. Are ministers allowed to reallocate/vire funds between line items within their responsibility?

CHECK ALL THAT APPLY

- No
 Yes, without restrictions
 Yes, with restrictions, please specify below _____
 With the approval of the Legislature
 With the approval of the Finance Minister

Please specify below any restrictions/limits that apply

54. Can ministers carry-over unused funds or appropriations from one year to another?

a. Operating expenditures

- No
- Yes, without restrictions
- Yes, with restrictions, please specify below _____
- With the approval of the Legislature
- With the approval of the Finance Minister

b. Investments

- No
- Yes, without restrictions
- Yes, with restrictions, please specify below _____
- With the approval of the Legislature
- With the approval of the Finance Minister

c. Transfers/subsidies

- No
- Yes, without restrictions
- Yes, with restrictions, please specify below _____
- With the approval of the Legislature
- With the approval of the Finance Minister

Please specify below any restrictions/limits that apply

--

55. Is it possible for ministries/Government organisations to borrow against future appropriations?

PLEASE CHECK ALL THAT APPLY

Operating Expenditures	<input type="checkbox"/> No <input type="checkbox"/> Yes, without approval <input type="checkbox"/> Yes, without approval if within a specified sub-limit <input type="checkbox"/> Yes, with approval of the Legislature <input type="checkbox"/> Yes, with approval of the Central Budget Authority <input type="checkbox"/> Other, please specify below _____
Investments	<input type="checkbox"/> No <input type="checkbox"/> Yes, without approval <input type="checkbox"/> Yes, without approval if within a specified sub-limit <input type="checkbox"/> Yes, with approval of the Legislature <input type="checkbox"/> Yes, with approval of the Central Budget Authority <input type="checkbox"/> Other, please specify below _____
Transfers, subsidies, etc.	<input type="checkbox"/> No <input type="checkbox"/> Yes, without approval <input type="checkbox"/> Yes, without approval if within a specified sub-limit <input type="checkbox"/> Yes, with approval of the Legislature <input type="checkbox"/> Yes, with approval of the Central Budget Authority

	<input type="checkbox"/> Other, please specify below _____
--	--

Supplementary budgets

56. How frequently do you publish information on actual revenues and expenditures during the fiscal year?

[DROPDOWN: Weekly; Monthly; Quarterly; Every six months; Annually; On ad hoc basis; Not at all; Other, please specify below _____]

57. Can overspending occur before a supplementary appropriation law/budget is approved by the Legislature?

- No
- Yes, there are no limits on overspending without legislative approval
- Yes, but only up to a certain limit, please specify below _____
- Yes, but only for mandatory spending
- Other, please specify below _____

Please provide any additional information in the box below

58. How many supplementary budgets or appropriation laws/budgets have been submitted annually in the past two years?

Last fiscal year

[DROPDOWN MENU: NONE, ONE, TWO...UP TO 20+]

Previous to last fiscal year

[DROPDOWN MENU: NONE, ONE, TWO...UP TO 20+]

59. What have been the major factors requiring supplementary budgets?

PLEASE CHECK THE THREE MOST IMPORTANT

- Legal requirement for supplementary budget
- End of year “account clean up”
- Prior year “account clean up”
- Changing economic forecasts resulting in lower revenue/higher expenditure
- Natural disaster
- Ad hoc emergency needs
- New policy initiatives
- Transfer of funds from one appropriation to another (no net increase)
- Formal approval of appropriations carried forward from one fiscal year to the next
- Rescission/cancellation of planned spending
- Other, please specify below _____

60. In the last fiscal year, what was the total size of supplementary budgets as a percentage of total planned expenditure in the original budget?

Please estimate and write in the size as a percentage of total planned expenditure TEXT BOX

Please indicate whether this entailed an increase or decrease in total spending

- Increase in total spending
 Total spending was unchanged
 Decrease in total spending

61. Did the budget for the last fiscal year include any central reserve funds to meet unforeseen expenditures?

PLEASE CHECK ALL THAT APPLY and write in the relative size of the reserve fund as a percentage of the budget

		Reserve size as a percentage of the budget
<input type="checkbox"/>	No	
<input type="checkbox"/>	Yes, to meet general unforeseen expenditures	WRITE IN NUMBER
<input type="checkbox"/>	Yes, to finance new policy initiatives	WRITE IN NUMBER
<input type="checkbox"/>	Yes, to meet major forecasting errors in macroeconomic and other assumptions underlying the budget	WRITE IN NUMBER
<input type="checkbox"/>	Other, please specify below _____	WRITE IN NUMBER

PART V: ACCOUNTING AND AUDIT

Accounting basis and standards

62. On what reporting basis are the following presented to the Legislature?

	Budget	Financial statement (*)
Cash-based (including obligations based) Revenue and costs are recognised when transactions take place	<i>Please write in the approximate percentage of total on-budget expenditure on cash</i>	<i>Please write in the approximate percentage of total on-budget expenditure on cash</i>
Accrual-based <i>Revenue and costs are recognised when they are earned or incurred</i>	<i>Please write in the approximate percentage of total on-budget expenditure on accruals</i>	<i>Please write in the approximate percentage of total on-budget expenditure on accruals</i>
Other, please specify below _____	<i>Please write in the approximate percentage of total on-budget expenditure on this basis</i>	<i>Please write in the approximate percentage of total on-budget expenditure on this basis</i>

() IF THE FINANCIAL STATEMENT IS BOTH IN CASH AND ACCRUALS PLEASE WRITE IN 100 % IN BOTH*

Please provide any further details below

63. How are the technical standards for the budget and related documents and the technical accounting standards for financial statements determined?

	Budget	Financial statements
The Finance Ministry or Central Budget Authority determines the standards following recommendations by an advisory board established by law	<input type="checkbox"/>	<input type="checkbox"/>

The Finance Ministry or Central Budget Authority appoints an independent standards board to determine the standards to be used	<input type="checkbox"/>	<input type="checkbox"/>
The Finance Ministry or Central Budget Authority determines standards	<input type="checkbox"/>	<input type="checkbox"/>
A private sector standards body determines the standards to be used, i.e. Government organisations follow standards applicable to the private sector	<input type="checkbox"/>	<input type="checkbox"/>
Other, please specify below _____	<input type="checkbox"/>	<input type="checkbox"/>

64. Is there a system to charge a price for goods and services provided by one Government organisation to another?

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

65. In general, are Government organisation managers able to keep any savings from efficiency gains that they have realized in order to finance other expenditures?

This only concerns organisations that are under ministerial responsibility and the savings refer to the line item appropriations. An example would be an agency responsible for food safety reapplying saved funds available as a result of new ways of organizing its activities.

- No
 Yes, without restrictions
 Yes, with some restrictions, please specify below _____
 Other, please specify below _____

Audit systems

66. Do any line ministries have internal audit units?

- No
 Yes

If yes, what proportion of line ministries have internal audit units?

[DROPDOWN MENU: not applicable; 0-20%; 21-40%; 41-60%; 61-80%; 81-100%]

Are they prescribed by law?

- No
 Yes
 Other, please specify below _____

Please provide any additional information in the text box below

67. Approximately what percentage of central Government spending is annually subject to performance or value-for-money audits by the Supreme Audit Institution?

- a. Please write in the approximate number of performance audit reports published every year
- b. Please write in the approximate percentage of central Government spending covered by performance audits
- c. Please give us an example of a performance audit, and if possible, provide a URL where it can be obtained

68. According to the relevant legal provisions, to whom does the Supreme Audit Institution principally report?

PLEASE CHECK ALL THAT APPLY

- The President
- The Prime Minister
- The Cabinet
- The Judiciary
- The Legislature
- The finance or budget committee in the Legislature
- A legislative committee that specializes in audit scrutiny, e.g. Public Accounts Committee
- Sectoral legislative committees (e.g. health, education etc.) as relevant or appropriate
- Other, please specify below _____

69. Are the findings of the Supreme Audit Institution available to the public?

- Yes, always
- Yes, in most cases, but with some exceptions (e.g. audits of the military). Please specify below _____
- Rarely
- Never
- Other, please specify below _____

70. When are the accounts audited by the Supreme Audit Institution publicly available?

[DROPDOWN MENU: From 1 to 12 months after the end of the fiscal year; more than 12 months after the end of the fiscal year; they are not publicly available]

PART VI: PERFORMANCE INFORMATION

Types of performance information

71. What types of performance information are produced to assess the Government's non-financial performance?

PLEASE CHECK ALL THAT APPLY

- None
 Performance targets
 Performance measures
 Evaluation reports (e.g. programme, sectoral, efficiency, or cost effectiveness reviews)
 Benchmarking
 Other, please specify below _____

72. What types of evaluations are commissioned and/or conducted by the following institutions?

PLEASE CHECK ALL THAT APPLY

	Central Budget Authority	Ministry of Finance	Line ministries	Supreme Audit Institution	Legislat ure	Other
Review of ongoing programmes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ex post review of programmes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Review of new initiatives or programmes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sectoral reviews	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Efficiency and/or cost effectiveness reviews	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
None	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If other, please specify below _____

73. What types of non-financial performance measures have been developed for central Government?

a. Output measures

- No
 Yes

Please estimate the number of output measures
Please give us two examples of output measures

b. Outcome measures

- No
 Yes

*Please estimate the number of outcome measures
Please give us two examples of outcome measures*

c. Other non-financial performance measures

- No
 Yes

*Please estimate the number of such measures
Please give us two examples of such measures*

74. In which year was the first Government-wide initiative to introduce performance measures (outputs and/or outcomes)?

Please write in the year in which Government-wide performance measures were first introduced

75. Approximately how many performance targets are there in the budget?

[WRITE IN NUMBER]

Please estimate what percentage of expenditure is specifically linked to performance targets

[DROPDOWN MENU: NOT INCLUDED, 1-10%, 11-20%, ..., 91-100%]

76. Are expenditures linked to performance goals or objectives?

[DROPDOWN MENU: No; Yes, 0-20% of expenditures; Yes, 21-40% of expenditures; Yes, 41-60% of expenditures; Yes, 61-80% of expenditures; Yes, 81-100% of expenditures]

If applicable, please provide an example of such a performance goal or objective

77. Who has responsibility for setting performance target?

	Formally	In practice
	Primary responsibility lies with CHECK ONE	The most active participants are CHECK ALL THAT APPLY
No one	<input type="checkbox"/>	<input type="checkbox"/>
The Prime Minister	<input type="checkbox"/>	<input type="checkbox"/>
The President	<input type="checkbox"/>	<input type="checkbox"/>
The Cabinet	<input type="checkbox"/>	<input type="checkbox"/>
The relevant minister	<input type="checkbox"/>	<input type="checkbox"/>
The Minister of Finance	<input type="checkbox"/>	<input type="checkbox"/>
The administrative head of the relevant ministry	<input type="checkbox"/>	<input type="checkbox"/>
The Minister of Finance together with the relevant minister	<input type="checkbox"/>	<input type="checkbox"/>
The Legislature	<input type="checkbox"/>	<input type="checkbox"/>
International organisation, please specify below _____	<input type="checkbox"/>	<input type="checkbox"/>
Other, please specify below _____	<input type="checkbox"/>	<input type="checkbox"/>

78. Who is responsible for achieving performance targets?

PLEASE CHECK ONE

- No one
- The President
- The Prime Minister
- The Central Budget Authority
- The relevant minister
- The highest civil servant in the relevant ministry
- Other, please specify below _____

79. If performance targets cut across organisational boundaries, who is responsible for achieving them?

- No one
- One of the relevant ministers
- All of the relevant ministers
- The highest ranking civil servant in one of the relevant organisations
- The highest ranking civil servant in each of the relevant organisations
- Other, please specify below _____

80. If ministries/Government organisations are required to report on performance against targets, to which bodies are they required to report?

PLEASE CHECK ALL THAT APPLY

- Not applicable, there are no targets
- Not required to report
- Internally within the relevant ministry/Government organisation
- Parent Ministry
- Central Budget Authority
- President's Office

- Prime Minister's Office
- Cabinet
- Legislature
- Supreme Audit Institution
- Other, please specify below _____

81. Is performance against targets routinely presented to the Legislature?

- No, it is not presented at all
- No, it is only presented on an ad hoc basis
- Yes, it is presented in a Government-wide report not accompanying the budget
- Yes, it is presented in a Government-wide report accompanying the budget
- Yes, it is integrated into the annual financial documents
- Yes, it is integrated into the main budget documents
- Yes, each ministry prepares performance reports accompanying the budget
- Other, please specify below _____

82. Is performance against targets made available to the public?

PLEASE CHECK ALL THAT APPLY

- No, it is not made available to the public
- Yes, a Government-wide report on performance is published
- Yes, individual ministries publish reports on their performance
- Yes, as part of other Government-wide documents
- Yes, as part of other ministry-specific documents
- Yes, there is an internet site for this information. Please specify the URL below _____
- Other, please specify below _____

Application of performance information in Government decision-making

83. Is performance information used as part of the budget discussions/negotiations between the Central Budget Authority and line/spending ministries?

a. Evaluation reports

- No
- Yes

If yes, could you indicate the proportion of ministries with whom evaluation reports are used as a basis for negotiations?

[DROPDOWN: None; up to 20 %; 21-40%; 41-60%; 61-80%; 81-100%]

b. Performance against targets

- No
- Yes

If yes, could you indicate the proportion of ministries with whom performance against targets are used as a basis for negotiations?

[DROPDOWN: None; up to 20 %; 21-40%; 41-60%; 61-80%; 81-100%]

84. How is performance information generally used by the following two actors?

PLEASE CHECK THE THREE MOST IMPORTANT

	Central Budget Authority	Line ministries
No impact on decision-making	<input type="checkbox"/>	<input type="checkbox"/>
Allocating resources between ministries/agencies	<input type="checkbox"/>	<input type="checkbox"/>
Allocating resources between programmes	<input type="checkbox"/>	<input type="checkbox"/>
Allocating resources within programmes	<input type="checkbox"/>	<input type="checkbox"/>
Justifying existing allocations to specific activities/programmes	<input type="checkbox"/>	<input type="checkbox"/>
Cutting expenditures	<input type="checkbox"/>	<input type="checkbox"/>
Compelling or pushing change in programmes	<input type="checkbox"/>	<input type="checkbox"/>
Setting targets for next year	<input type="checkbox"/>	<input type="checkbox"/>
Managing programmes/agencies	<input type="checkbox"/>	<input type="checkbox"/>
Other, please specify below _____	<input type="checkbox"/>	<input type="checkbox"/>

85. If performance targets are not met, how likely is it that any of the following consequences are triggered?

Please check all that apply, specifying how often those consequences occur

	Almost never 0-20%	Rarely 21-40%	Sometimes 41-60%	Often 61-80%	Almost always 81-100%
The programme is eliminated	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
There is more intense monitoring of the programme/activities in future	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
There are negative consequences for the size of the budget of the ministry responsible for delivering the target (i.e. the budget decreases)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
There are negative consequences for the pay of the head of the ministry/entity responsible for delivering the target	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
There are negative consequences for future career opportunities of the heads of ministries/entities responsible for delivering the target	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other, please specify below _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

86. If evaluations indicate poor performance, how likely is it that any of the following consequences are triggered?

Please check all that apply, specifying how often those consequences occur

	Almost never 0-20%	Rarely 21-40%	Sometimes 41-60%	Often 61-80%	Almost always 81-100%
The programme is eliminated	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
There is more intense monitoring of the programme/activities in future	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
There are negative consequences for the size of the budget of the ministries responsible for the target (i.e. the budget size does not increase or decreases)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
There are negative consequences for the pay of the head of the ministry/entity responsible for delivering the target	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
There are negative consequences for future career opportunities of the heads of ministries/entities responsible for delivering the target	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other, please specify below _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

87. How often do the following actors use performance information in budgetary decision-making?

	Almost never 0-20%	Rarely 21-40%	Sometimes 41-60%	Often 61-80%	Almost always 81-100%
The President	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The Prime Minister	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The Cabinet	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The Minister of Finance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The Central Budget Authority	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The minister with responsibility for the ministry/entity which is supposed to deliver a performance target	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Members of the Budget Committee in the Legislature	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Members of sectoral committees in the Legislature	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other, please specify below _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

88. When performance against targets is used by the Central Budget Authority in the budget formulation process, how is it used and how often?

PLEASE CHECK ALL THAT APPLY AND SCORE THE FREQUENCY

	Almost never 0-20%	Rarely 21-40%	Sometimes 41-60%	Often 61-80%	Almost always 81-100%
Performance against targets is used to determine budget allocations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Performance against targets is actively used along with information on fiscal policy and policy priorities to inform but not determine budget allocations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Performance against targets is not used in budgetary decision-making	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other, please specify below _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

89. When the results of evaluations are used by the Central Budget Authority in the budget formulation process how are they used and how often?

Please check all that apply and score the frequency

	Almost never 0-20%	Rarely 21-40%	Sometimes 41-60%	Often 61-80%	Almost always 81-100%
Evaluation results are used to determine budget allocations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Evaluation results are actively used along with information on fiscal policy and policy priorities to inform but not determine budget allocations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Evaluation results are not used in budgetary decision-making	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other, please specify below _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>