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**PUBLIC MANAGEMENT SERVICE
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THE OECD SURVEY OF BUDGETING DEVELOPMENTS -- QUESTIONNAIRE

**20th Annual Meeting of Senior Budget Officials
Paris, 3-4 June, 1999**

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GENERAL

1. At last year's annual meeting of Senior Budget Officials, a standardised questionnaire replaced the traditional fact sheets that Member countries had submitted to the Secretariat ahead of the meeting. This development was well received by Senior Budget Officials. In order to minimise the time required by Member countries to complete the questionnaire and to make the results of the questionnaire available in a more speedy and comparable manner, the Secretariat has amended the format of the questionnaire to use a tick-the-box format where possible. Member countries should, however, feel free to supplement their answers to the attached questionnaire with written comments if deemed necessary.
2. The theme of this questionnaire is budget presentation and fiscal transparency. The Secretariat gratefully acknowledges suggestions received from Member countries for the development of this questionnaire.
3. Member countries are requested to return this questionnaire **by 16 April.**

Responses should be sent by mail, e-mail or fax to:

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MEDIUM-TERM FISCAL POLICY OBJECTIVES

1. Does the government announce its medium-term (3-5 years) fiscal policy objectives in a formal manner?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
2. Is this a legal requirement?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
3. How are these objectives enunciated? <i>Please mark all that apply</i>		
<input type="checkbox"/> Deficit/surplus as a % of GDP		
<input type="checkbox"/> Debt as % of GDP		
<input type="checkbox"/> Expenditure as a % of GDP		
<input type="checkbox"/> Revenue as a % of GDP		
<input type="checkbox"/> Deficit/surplus in nominal terms		
<input type="checkbox"/> Debt in nominal terms		
<input type="checkbox"/> Expenditure in nominal terms		
<input type="checkbox"/> Revenue in nominal terms		
<input type="checkbox"/> other _____		
4. How is this information provided?		
<input type="checkbox"/> In special announcements made at the beginning of the government's term and as warranted		
<input type="checkbox"/> In regular reports made by the government to the legislature		
<input type="checkbox"/> other _____		
5. Is a formal comparison made between the medium-term fiscal policy objectives and the government's annual budget with explanations given for any deviations?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If yes		
<input type="checkbox"/> specialised reports are released ahead of the budget		
<input type="checkbox"/> the budget includes such a discussion		
<input type="checkbox"/> other _____		
6. Does the legislature get an opportunity to discuss the government's budget strategy prior to the introduction of the budget each year?	Yes <input type="checkbox"/>	No <input type="checkbox"/>

BUDGET DOCUMENTATION

7. What best describes the budget documentation presented to the legislature?

- Detailed estimates of revenue and expenditure are presented in one document
- General overview of revenue and expenditure is presented in one document; detailed estimates of expenditure are presented separately
- No general overview; separate documents for revenue and expenditure
- other _____

8. If detailed estimates of expenditure are presented to the legislature separately, are they all contained in one document? **Yes** **No**

If no, in how many documents? _____

9. If detailed estimates of expenditure are presented to the legislature in more than one document, what is the basis for dividing them into separate documents?

- different ministries (departments) are grouped into separate documents
- current expenditure and capital expenditure is grouped into separate documents
- other _____

10. Is a citizen's guide to the budget published (i.e. a short easy to understand document aimed at the general public)? **Yes** **No**

11. Is the budget documentation placed on the Internet? **Yes** **No**

If yes

- highlight information is placed in the Internet
- most or all of the budget information is placed on the Internet

12. Does the legislature approve expenditures in one appropriation act? **Yes** **No**

If no, in how many acts? _____

13. If the legislature approves expenditure in more than one appropriation act, what is the basis for dividing them into separate acts:
- different ministries (departments) are grouped into separate acts
 - current expenditure and capital expenditure is grouped into separate acts
 - other _____
14. What best describes the manner in which expenditure for statutory (entitlements) programmes is treated?
- the budget documentation presented to the legislature contains an estimate of the expenditure for information purposes only. The legislature **does not** approve such expenditure annually.
 - the budget documentation presented to the legislature contains an estimate of the expenditure and the legislature approves expenditure for such programmes annually
 - other _____
15. How many supplementary budgets (i.e. in addition to the original budget) does the government usually present to the legislature in each fiscal year?
- one
 - two
 - three
 - other _____
16. What has been the general magnitude of supplementary budgets (all together) in relation to the planned level of total expenditure in the original budget?
- significant increases
 - moderate increases
 - very small increases
 - other _____
17. What have been the major factors requiring supplementary budgets?
Please mark all that apply
- changing economic forecasts resulting in lower revenue/higher expenditure
 - new policy initiatives
 - transfer of funds from one appropriation to another appropriation (no net increase)
 - formal approval of appropriations carried-forward from one fiscal year to the next
 - other _____

PERFORMANCE INFORMATION IN THE BUDGET

	Yes	No
18. Is non-financial performance data routinely included in the budget documentation presented to the legislature?	<input type="checkbox"/>	<input type="checkbox"/>
If yes		
<input type="checkbox"/> for most programmes		<input type="checkbox"/> for some programmes
If yes, how is this information presented?		
<input type="checkbox"/> in the main budget documentation		
<input type="checkbox"/> in a government-wide performance report accompanying the budget		
<input type="checkbox"/> each ministry prepares performance reports that accompany the budget		
<input type="checkbox"/> other _____		
19. Is this a legal requirement?	<input type="checkbox"/>	<input type="checkbox"/>
If yes		
<input type="checkbox"/> for most programmes		<input type="checkbox"/> for some programmes
20. Does the performance data include performance targets?	<input type="checkbox"/>	<input type="checkbox"/>
If yes		
<input type="checkbox"/> for most programmes		<input type="checkbox"/> for some programmes
21. If the performance data includes performance targets, is actual performance reported against these targets?	<input type="checkbox"/>	<input type="checkbox"/>
If yes		
<input type="checkbox"/> always		<input type="checkbox"/> mostly
22. Is the performance data audited?	<input type="checkbox"/>	<input type="checkbox"/>
If yes		
<input type="checkbox"/> for most programmes		<input type="checkbox"/> for some programmes
23. Is there evidence that performance data is regularly used in determining budgetary allocations?.	<input type="checkbox"/>	<input type="checkbox"/>
If yes, please mark all that apply		
<input type="checkbox"/> within agencies/programmes		
<input type="checkbox"/> within ministries		
<input type="checkbox"/> between ministries		

COMPARISON WITH PAST AND FUTURE EXPENDITURE
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<p>24. Does the budget documentation contain a comparison with actual expenditure during the past year(s)?</p> <p>If yes, for how many years?</p> <p><input type="checkbox"/> for the past three years <input type="checkbox"/> for the past two years</p> <p><input type="checkbox"/> for the past year <input type="checkbox"/> other _____</p> <p>If yes, at what level of detail is this comparison made? Please mark all that apply</p> <p><input type="checkbox"/> at aggregate whole-of-government level</p> <p><input type="checkbox"/> at ministry level</p> <p><input type="checkbox"/> at agency/programme level</p>	<p>Yes</p> <p><input type="checkbox"/></p>	<p>No</p> <p><input type="checkbox"/></p>
<p>25. Is this a legal requirement?</p>	<p>Yes</p> <p><input type="checkbox"/></p>	<p>No</p> <p><input type="checkbox"/></p>
<p>26. Does the budget documentation contain a projection of expenditure beyond the next fiscal year?</p> <p>If yes, for how many years?</p> <p><input type="checkbox"/> one <input type="checkbox"/> two</p> <p><input type="checkbox"/> three <input type="checkbox"/> other _____</p> <p>If yes, at what level of detail is this projection made? Please mark all that apply</p> <p><input type="checkbox"/> at aggregate whole-of-government level</p> <p><input type="checkbox"/> at ministry level</p> <p><input type="checkbox"/> at agency/programme level</p>	<p>Yes</p> <p><input type="checkbox"/></p>	<p>No</p> <p><input type="checkbox"/></p>
<p>27. Is this a legal requirement?</p>	<p>Yes</p> <p><input type="checkbox"/></p>	<p>No</p> <p><input type="checkbox"/></p>
<p>28. Is an <i>ex-post</i> comparison made between projected expenditure in future years and the actual expenditure in those years? (i.e. to see the accuracy of the original projections)</p> <p>If yes, at what level of detail is this comparison made?</p> <p><input type="checkbox"/> at aggregate whole-of-government level</p> <p><input type="checkbox"/> at ministry level</p> <p><input type="checkbox"/> at agency/programme level</p>	<p>Yes</p> <p><input type="checkbox"/></p>	<p>No</p> <p><input type="checkbox"/></p>
<p>29. Is this a legal requirement?</p>	<p>Yes</p> <p><input type="checkbox"/></p>	<p>No</p> <p><input type="checkbox"/></p>

IN-YEAR REPORTING

<p>30. At what interval is information on the in-year budget outturn released?</p> <p> <input type="checkbox"/> monthly <input type="checkbox"/> every two months <input type="checkbox"/> quarterly <input type="checkbox"/> half-yearly <input type="checkbox"/> other _____ </p>			
<p>31. Is this a legal requirement?</p>	Yes	No	<input type="checkbox"/> <input type="checkbox"/>
<p>32. How much time elapses from the end of the reporting period until the reports are issued?</p> <p> <input type="checkbox"/> 4 weeks or less <input type="checkbox"/> 5 weeks or less <input type="checkbox"/> 6 weeks or less <input type="checkbox"/> other _____ </p>			
<p>33. Is there a maximum time that can elapse established in legislation?</p>	Yes	No	<input type="checkbox"/> <input type="checkbox"/>
<p>34. Does the government announce the release dates for these reports in advance?</p>	Yes	No	<input type="checkbox"/> <input type="checkbox"/>
<p>35. Does this information have a clear comparison between actual and planned out-turn for the period covered?</p>	Yes	No	<input type="checkbox"/> <input type="checkbox"/>
<p>36. At what level of detail is this information? <i>Please mark all that apply</i></p> <p> <input type="checkbox"/> at aggregate whole-of-government level <input type="checkbox"/> at ministry level <input type="checkbox"/> at agency/programme level </p>			
<p>37. Is this information audited?</p> <p>If yes</p> <p> <input type="checkbox"/> all reports <input type="checkbox"/> some reports _____ </p>	Yes	No	<input type="checkbox"/> <input type="checkbox"/>
<p>38. In addition to the above outturn reports, does the government regularly release more substantial reports that discuss the changing economic environment, revenue and expenditure trends and the implications for the outturn for the fiscal year?</p>	Yes	No	<input type="checkbox"/> <input type="checkbox"/>
<p>39. How frequently are such reports made?</p> <p> <input type="checkbox"/> quarterly <input type="checkbox"/> half-quarterly <input type="checkbox"/> other _____ </p>			
<p>40. Is this required by law?</p>	Yes	No	<input type="checkbox"/> <input type="checkbox"/>

PRE-ELECTION REPORTS

41. Are special reports on the fiscal outlook released prior to elections?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
42. Is this a legal requirement?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
43. Is there any role for the budget office (audit office/similar) in estimating the cost of the announced policies of political parties prior to elections?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
44. Is this a legal requirement?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
45. Who is responsible for the production of such reports, if applicable? <input type="checkbox"/> civil servants exclusively <input type="checkbox"/> ministers and civil servants as with other reports <input type="checkbox"/> other _____		
46. Is this division of responsibility established in legislation?	Yes <input type="checkbox"/>	No <input type="checkbox"/>

ECONOMIC FORECASTS

47.	How have the key economic forecasts applied in the budget compared to the actual out-turn during the last several years?		
	<input type="checkbox"/> the economy has performed significantly better		
	<input type="checkbox"/> the economy has performed somewhat better		
	<input type="checkbox"/> about the same		
	<input type="checkbox"/> the economy has performed somewhat worse		
	<input type="checkbox"/> the economy has performed significantly worse		
48.	Is there any independent review of the economic assumptions used in the budget?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
	If yes		
	<input type="checkbox"/> the audit office reviews them		
	<input type="checkbox"/> a formally appointed independent panel reviews them		
	<input type="checkbox"/> there is a collaborative review process involving private sector forecasters		
49.	Is this a legal requirement?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
50.	Are private sector economic forecasts discussed in the budget documentation and the government's economic assumptions compared to them?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
51.	Is this a legal requirement?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
52.	Does the budget documentation contain a discussion of what impact variations in the key economic assumptions would have on the budget out-turn?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
53.	Is this a legal requirement?	Yes <input type="checkbox"/>	No <input type="checkbox"/>

LONG-TERM OUTLOOKS

54. Does the government produce a report on the long-term (10-40 years) outlook for the public finances as a whole on a regular basis?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
55. How frequently are such reports prepared? <input type="checkbox"/> annually <input type="checkbox"/> every 5 years <input type="checkbox"/> other _____		
56. Is this a legal requirement?	Yes <input type="checkbox"/>	No <input type="checkbox"/>

REPORTING FOR SOCIAL SECURITY PROGRAMMES

57. Are regular actuarial estimates made for social security programmes (<i>only</i> old-age pension, superannuation programmes) If yes , how frequently is this information reported? <input type="checkbox"/> annually <input type="checkbox"/> other _____	Yes <input type="checkbox"/>	No <input type="checkbox"/>
58. Is this a legal requirement?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
59. Who conducts the actuarial estimates? <input type="checkbox"/> the social security programme itself <input type="checkbox"/> an independent government office (government actuary) <input type="checkbox"/> Ministry of Finance <input type="checkbox"/> National Audit Office <input type="checkbox"/> private firms <input type="checkbox"/> other _____		
60. Where is this information reported? <i>Please mark all that apply</i> <input type="checkbox"/> as a liability in the financial statements <input type="checkbox"/> as a contingent liability in the financial statements <input type="checkbox"/> in the financial statements as a note for information <input type="checkbox"/> in specialised reports on social security finances <input type="checkbox"/> in the budget documentation for information <input type="checkbox"/> other _____		

REPORTING FOR CONTINGENT LIABILITIES

66. Does the government report its contingent liabilities on a regular basis?	Yes	No
	<input type="checkbox"/>	<input type="checkbox"/>
If yes, how frequently is this information reported?		
<input type="checkbox"/> annually <input type="checkbox"/> every 6 months <input type="checkbox"/> other _____		
67. Is this a legal requirement?	Yes	No
	<input type="checkbox"/>	<input type="checkbox"/>
68. Where is this information reported? <i>Please mark all that apply</i>		
<input type="checkbox"/> in the government financial statements		
<input type="checkbox"/> in the budget documentation		
<input type="checkbox"/> in special reports on government contingent liabilities		
<input type="checkbox"/> other _____		
69. Is this information audited?	Yes	No
	<input type="checkbox"/>	<input type="checkbox"/>
70. What types of contingent liabilities are reported? <i>Please mark all that apply</i>		
<input type="checkbox"/> guarantees and indemnities		
<input type="checkbox"/> uncalled capital (e.g. obligations to development banks)		
<input type="checkbox"/> legal proceedings and disputes		
<input type="checkbox"/> environmental clean-ups		
<input type="checkbox"/> other _____		
71. What mechanisms exist for controlling the volume of government guarantees and indemnities?		
<input type="checkbox"/> the legislature must approve them		
<input type="checkbox"/> the Minister of Finance must approve them		
<input type="checkbox"/> other _____		
72. Is the estimated risk of the government having to fund a contingent liability estimated before they are entered into?		
<input type="checkbox"/> yes , for most programmes <input type="checkbox"/> yes , for some programmes		<input type="checkbox"/> no
73. Must such a risk be funded in the budget at the time of entering into a contingent liability?		
<input type="checkbox"/> yes , for most programmes <input type="checkbox"/> yes , for some programmes		<input type="checkbox"/> no

REPORTING FOR TAX EXPENDITURES

74. Does the government report tax expenditures on a regular basis?	Yes	No
	<input type="checkbox"/>	<input type="checkbox"/>
If yes, how frequently is this information reported?		
<input type="checkbox"/> annually		
<input type="checkbox"/> other _____		
75. Is this a legal requirement?	Yes	No
	<input type="checkbox"/>	<input type="checkbox"/>
76. Where is the information reported? <i>Please mark all that apply</i>		
<input type="checkbox"/> in the government financial statements		
<input type="checkbox"/> in the budget documentation		
<input type="checkbox"/> in special reports on tax expenditures		
<input type="checkbox"/> other _____		