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Revisions

**Open
Budget
Survey**International Budget Partnership
SURVEYS

Open Budget Survey 2019 : Slovakia

TRANSPARENCY

PUBLIC
PARTICIPATIONBUDGET
OVERSIGHT

METHODOLOGY

TOP ↑

**Transparency:****60** /100

(Open Budget Index Score)

**Public
Participation:****11** /100**Budget
Oversight:****52** /100

Government budget decisions – what taxes to levy, what services to provide, and how much debt to take on – affect how equal a society is and the well-being of its people, including

whether the most disadvantaged will have real opportunities for a better life. It is critical that government inform and engage the public on these vital decisions that impact their lives.

The Open Budget Survey (OBS) is the world's only independent, comparative and fact-based research instrument that uses internationally accepted criteria to assess public access to central government budget information, formal opportunities for the public to participate in the national budget process, and the role of budget oversight institutions such as the legislature and auditor in the budget process.

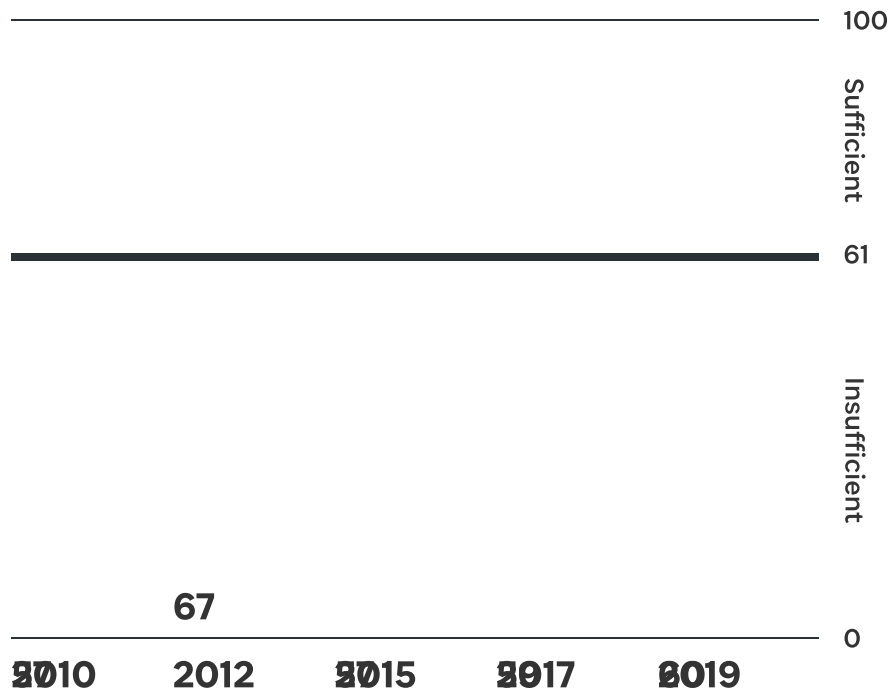
The survey helps local civil society assess and confer with their government on the use and reporting of public funds. This 7th edition of the OBS covers 117 countries.



Transparency

This part of the OBS measures public access to information on how the central government

How has the transparency score for Slovakia changed over time?



Public availability of budget documents in Slovakia

- Available to the Public
- Published Late, or Not Published Online, or Produced for Internal Use Only
- ⊘ Not Produced

Document	2010	2012	2015	2017	2019
Pre-Budget Statement	●	●	●	●	●
Executive's Budget Proposal	●	●	●	●	●
Enacted Budget	●	●	●	●	●
Citizens Budget	⊘	●	●	●	●
In-Year Reports	●	●	●	●	●
Mid-Year Review	●	●	●	⊘	●
Year-End Report	●	●	●	●	●
Audit Report	⊘	●	●	●	●

How comprehensive is the content of the key budget documents that Slovakia makes available to the public?

- 61-100 / 100
- 41-60 / 100
- 1-40 / 100

NPA: Not Publicly Available

Key budget documents	Document purpose and contents	Fiscal year assessed in the OBS 2019	2019 document content score (out of 100)
Pre-Budget Statement	Discloses the broad parameters of fiscal policies in advance of the Executive's Budget Proposal; outlines the government's economic forecast, anticipated revenue, expenditures, and debt.	2019	78

Key budget documents	Document purpose and contents	Fiscal year assessed in the OBS 2019	2019 document content score (out of 100)
Executive's Budget Proposal	Submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding the country's fiscal situation.	2019	72
Enacted Budget	The budget that has been approved by the legislature.	2019	84

Key budget documents	Document purpose and contents	Fiscal year assessed in the OBS 2019	2019 document content score (out of 100)
Citizens Budget	A simpler and less technical version of the government's Executive's Budget Proposal or the Enacted Budget, designed to convey key information to the public.	2018	25
In-Year Reports	Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly	2018	48

Key budget documents	Document purpose and contents	Fiscal year assessed in the OBS 2019	2019 document content score (out of 100)
Mid-Year Review	A comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes.	2018	NPA
Year-End Report	Describes the situation of the government's accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget's policy goals.	2017	62

Key budget documents	Document purpose and contents	Fiscal year assessed in the OBS 2019	2019 document content score (out of 100)
Audit Report	Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	2017	38

Slovakia's transparency score of 60 in the 2019 OBS is near its score in 2017.

Recommendations

Slovakia should prioritize the following actions to improve budget transparency:

- Publishing the Mid-Year Review online in a timely manner.

- **Improving the comprehensiveness of the Citizens Budget (CB) by: including information on the main policy initiatives in the budget, as well as the macroeconomic forecast upon which the budget is based; distributing the CB via additional means of dissemination; establishing mechanisms to identify the public's requirements for budget information in the CB; and publishing CBs for additional stages of the budget process.**
- **Improving the comprehensiveness of the Audit Report by auditing greater percentages of expenditures and extra-budgetary funds within the mandate of the Supreme Audit Office, and including an executive summary in the Report. In addition, the executive should report publicly on steps it has taken to address audit findings, and either the Supreme Audit Office or the National Council should release a report tracking actions taken by the executive to respond to audit recommendations.**



Public Participation

Transparency alone is insufficient for improving governance. Inclusive public participation is crucial for realizing the positive outcomes associated with greater budget transparency.

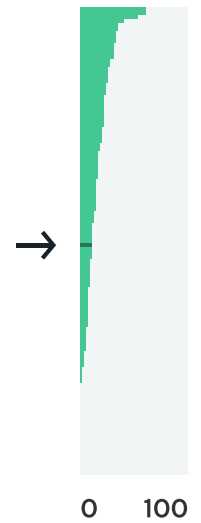
The OBS also assesses the formal opportunities offered to the public for meaningful participation in the different stages of the budget process. It examines the practices of the central government's executive, the legislature, and the supreme audit institution (SAI) using 18 equally weighted indicators, aligned with the Global Initiative for Fiscal Transparency's Principles of Public Participation in Fiscal Policy, and scores each country on a scale from 0 to 100.

Slovakia has a public participation score of **11** (out of 100).

Public participation in Slovakia compared to others

Global average	14
OECD average	27
Ukraine	33
Bulgaria	26
Poland	24
Slovakia	11
Czech Republic	11
Hungary	4
Moldova	4
Romania	2

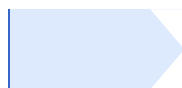
0 Insufficient 61 Sufficient 100



For more information about good public participation practices from around the world, please see:

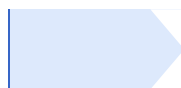
Extent of opportunities for public participation in the budget process

0 /100



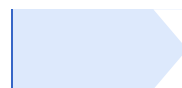
Formulation
(executive)

22 /100



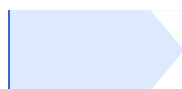
Approval
(legislature)

0 /100



Implementation
(executive)

44 /100



Audit
(supreme
audit
institution)

Recommendations

To further strengthen public participation in the budget process, Slovakia's Ministry of Finance should prioritize the following actions:

- Pilot mechanisms to engage the public during budget formulation and to monitor budget implementation.
- Actively engage with vulnerable and underrepresented communities, directly or through civil society organizations representing them.

Slovakia's National Council has established public hearings related to the approval of the

annual budget, but should also prioritize the following actions:

- Allow any member of the public or any civil society organization to testify during its hearings on the budget proposal prior to its approval.
- Allow members of the public or civil society organizations to testify during its hearings on the Audit Report.

Slovakia's Supreme Audit Office has established mechanisms to assist the supreme audit institution in developing its audit program. It should prioritize the following actions to improve public participation in the budget process:

- Establish formal mechanisms for the public to contribute to relevant audit investigations.

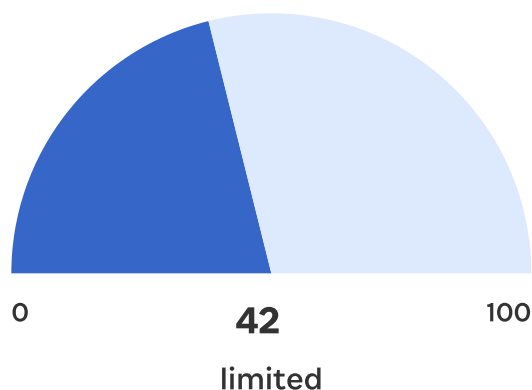


Budget Oversight

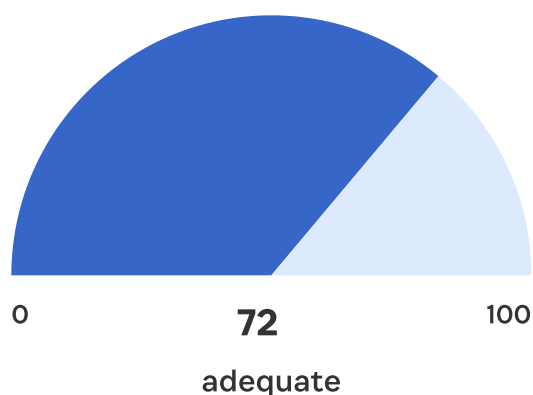
The OBS also examines the role that legislatures and supreme audit institutions (SAIs) play in the budget process and the extent to which they provide effective oversight; each country is scored on a scale from 0 to 100 based on 18 equally weighted indicators. In addition, the survey collects supplementary information on independent fiscal institutions (see Box).

The legislature and supreme audit institution in Slovakia, together, provide limited oversight during the budget process, with a composite oversight score of **52** (out of 100). Taken individually, the extent of each institution's oversight is shown below:

Legislative oversight



Audit oversight



Recommendations

Slovakia's National Council provides adequate oversight during the planning stage of the budget cycle and weak oversight during the implementation stage. To make its oversight more effective, it should prioritize the following actions:

- A legislative committee should examine in-year budget implementation and publish reports with their findings online.
- A legislative committee should examine the Audit Report and publish a report with their findings online.

To strengthen its independence and make budget oversight more effective, Slovakia's Supreme Audit Office should:

- Ensure audit processes are reviewed by an independent agency.

The emerging practice of establishing independent fiscal institutions

*NOTE: These indicators are ***not*** scored in the Open Budget Survey*

Slovakia's independent fiscal institution (IFI) is the Council for Budget Responsibility (CBR). Its independence is set in law, and it reports to the executive. It publishes its own macroeconomic and fiscal forecasts, and its own cost estimates of major new policy proposals.

Methodology

- Only documents published and events, activities, or developments that took place through 31 December 2018 were assessed in the OBS 2019.
- The survey is based on a questionnaire completed in each country by an

independent budget expert:

František Palko; Marián Kováč

Economic Policy Institute

Kresankova 8 841 05 Bratislava Slovak

Republic

fpalko@ihp.sk; mkovac@ihp.sk

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- To further strengthen the research, each country's draft questionnaire is also reviewed by an anonymous independent expert, as well as a representative of the Ministry of Finance.

Visit www.openbudgetsurvey.org for more information, including the full OBS methodology, the 2019 Global Report, findings

for all surveyed countries, and the Data Explorer.

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