

Area 6: Public Financial Management

INDICATOR	TRANSPARENCY AND OPENNESS OF PUBLIC FINANCIAL MANAGEMENT
Sub-indicator 1	Inclusiveness and transparency of the budget formulation process
Sub-indicator 2	Availability and comprehensiveness of budgetary documentation
Sub-indicator 3	Transparency and competitiveness of the public procurement system
Sub-indicator 4	Openness and transparency of State Audit Institution's work
Annexes	FOI requests; Key informant's interviews

SIGMA PRINCIPLES MONITORED

P23. The annual budget is comprehensive and formulated within a credible and rolling medium-term framework, balancing policy needs with fiscal constraints.

f. The annual budget documentation is comprehensive and includes all public expenditures and revenues, fiscal risks, tax expenditures and multi-annual commitments.

g. The budget is presented in administrative, economic, functional, and programmatic terms, and makes use of non-financial performance information. Expenditures related to policies such as green transition and gender equality are tracked to assess the impact of initiatives where there are relevant targets or goals.

j. The government stimulates citizen engagement in the budgeting process by making a complete set of budget documentation publicly available, preparing a citizen budget and using open budgeting tools.

P25. The government implements the budget in line with estimates and reports on it in a comprehensive and transparent manner, allowing for timely scrutiny.

b. The ministry of finance monitors the execution of the budget throughout the financial year and regularly publishes budget execution information to enable effective decision-making and transparency.

e. The annual financial report of the government is comprehensive and based on an appropriate financial reporting framework, is in a format mirroring the format of the budget, explains variations from the budget figures, includes an analysis of state assets and liabilities, and contains non-financial performance information comparing results with performance targets.

f. The government provides information on capital investment in its annual financial report or a separate report.

g. The government, in its annual financial report or a separate report, provides information on the significant economic, social and environmental impacts of its policies, procurements and operations.

i. The government publishes its annual financial report no later than six months after the end of the financial year. The supreme audit institution audits the report, and the parliament discusses it before the next budget debate.

P26. Public administration bodies manage resources in an effective and compliant manner to achieve their objectives

b. A single ministry co-ordinates implementation of internal control, reviews progress and reports annually to the government on the development of internal control in the public sector.

P28. Public procurement legislation, including public-private partnerships and concessions, is based on principles of equal treatment, non-discrimination, transparency, proportionality and competition, and supported by a sound governance framework.

a. Public procurement legislation, including public-private partnerships (PPPs) and concessions, reflects internationally recognised principles, such as value for money, free competition, transparency, non-discrimination, equal treatment, mutual recognition and proportionality.

c. The public administration has clear and comprehensive policies in place for the longer-term development of the public procurement system, including PPPs and concessions.

e. A body with a clear political and legal mandate at central level is entrusted with a policy-making function to steer and manage public procurement reform. The key functions and responsibilities to implement the public procurement system are clearly distributed among central procurement institutions, which have the necessary authority and resources.

f. A central procurement body monitors, oversees and evaluates the procurement system and identifies possible improvements. It provides public access to consolidated data on public procurement operations (including both contract award and performance).

P29. Contracting authorities conduct public procurement operations, including public-private partnerships, efficiently and economically.

a. Contracting authorities develop annual or multi-annual procurement plans, aligned with budget planning, and publish them on time. A thorough needs analysis and market research guide the preparation of individual procurement, including definition of desired outcomes.

b. Competitive procedures are standard procurement methods, and contracting authorities use other procedures only in duly justified exceptional circumstances.

d. Contracting authorities widely use e-procurement, which covers all stages of the procurement process.

i. The public procurement market is competitive and attracts interest of domestic and international economic operators, especially small and medium-sized enterprises.

l. Civil society has adequate and timely access to information in each phase of the public procurement process, including planning and contract performance, to monitor public procurement and act as a safeguard against non-transparent and un-competitive practices and inefficient and ineffective use of public resources.

P31. All public funds are effectively audited by an independent auditor that provides assurance on the use of public resources and helps improve the functioning of the public sector.

g. Audit reports are concise and contain relevant and useful recommendations, and procedures are in place to follow up on audit reports.

h. The SAI communicates widely on its activities and audit results through the media, websites and other means and makes its reports publicly available, in a timely manner.

INDICATOR		TRANSPARENCY AND OPENNESS OF PUBLIC FINANCIAL MANAGEMENT	
General methodological remarks	<p>The estimated duration for monitoring in the PFM area is approximately two months and half (PFM monitoring window). This period encompasses data collection through desk research, interviews, and FOI requests.</p> <p>For the Outcome and Impact type of elements 1.5, 2.14, 3.14, 3.15 and 4.7, 3 interviews with key informants are envisaged as a rule. The same 3 interviews with key informants should be used to allocate points in Elements 1.5, 2.14, and 4.7. For other two Outcome and Impact elements, 3.14 and 3.15, separate interviews need to be organised in line with stated methodological instructions. For the Outcome and Impact elements 1.6 and 2.15, points are awarded based on the results of the public perception survey conducted within the scope and for the purpose of the monitoring cycle. The public perception survey was conducted from 1st of February until the 26th of February across all six Western Balkans administrations on a representative sample.</p> <p>If no information which is critical for point allocation can be obtained either through the review of websites stated in the data sources, or through the submission of FOI requests, research should hold interviews with responsible institutions to obtain missing data (unless it is clear from point allocation guidelines that points are allocated solely on public availability of required information).</p>		
	Sub-indicator 1	Inclusiveness and transparency budget formulation process	
	Element 1.1	Formulation	Type
SIGMA Principle P23. j	There is a strategic document in force that envisages the improvement of inclusivity and transparency of the budget formulation process as a goal	Strategy and Policy	PAR/PFM Strategic framework
	Methodology		Point allocation
	<p>Review of valid government strategic documents at the time of measurement (strategy, programme or similar) to determine whether inclusivity and transparency of the budget formulation process are foreseen.</p> <p>Specifically, researchers identify whether there are concrete measures or activities aimed at improving transparency of the budget formulation process and improving inclusivity in the budget formulation process, including clear assignment of responsibilities. If no strategic document envisages measures or actions towards more inclusivity and transparency in the budget formulation process, no points are awarded.</p>		<p>0.5 – Measures or activities for improving transparency of the budget formulation process envisaged, with clear assignment of responsibilities</p> <p>0.5 – Measures or activities for improving inclusivity in the budget formulation process envisaged, with clear assignment of responsibilities</p> <p>Maximum score: 1</p>

Element 1.2	Formulation	Type	Data source
<i>SIGMA Principle P23. j</i>	Regulations stipulate citizens' involvement in the budget formulation process	Legislation	Law on Budget System Laws and bylaws regulating public consultations Other relevant regulations
	Methodology		Point allocation
	<p>Review of valid regulations at the time of measurement to determine whether there are provisions that stipulate any form of citizen participation in the budget formulation process. Researchers determine whether non-state actors are legally allowed to participate in the budget formulation process through different channels that could include, but are not limited to, consultations via specialised portal(s), organisation of citizens' assemblies, working groups, etc.</p> <p>For full point allocation, regulations need to envisage the possibility of citizens' comments, inputs, and proposals on all aspects of the annual budget. If regulations envisage citizens' consultation only on specific parts of the budget, half of the points are awarded.</p> <p>In addition, and for the purpose of analysis, researchers note any exceptions to the publicity of any piece of information or material mentioned and the justifications for those exceptions.</p>		<p>0.5 – Regulations envisage the possibility of citizens' consultation on specific parts of the budget</p> <p>Or</p> <p>1 – Regulations envisage the possibility of citizens' consultation on the entire budget</p> <p><i>Maximum score: 1</i></p>
Element 1.3	Formulation	Type	Data source
<i>SIGMA Principle P23. j</i>	External stakeholders are provided with complete information in advance, giving them sufficient time to prepare for consultations in the budget formulation process	Practice	Ministry of Finance website Website of the body responsible for cooperation with civil society eConsultation portal Other relevant websites
	Methodology		Point allocation
	<p>Researchers first determine whether any form of consultation with external stakeholders took place during the last completed budget formulation processes. Then, researchers review publicly available sources to determine if the complete information on the consultation process is delivered to interested parties in a timely manner.</p> <p>Criteria definition:</p> <ul style="list-style-type: none"> - Complete: if all necessary information and materials, including a draft of the budget proposal, information on the duration of the consultation process, and information on how to participate in the process is publicly available. 		<p>1 point is allocated per criterion:</p> <p>1 – information and materials delivered to interested parties on the consultation process are complete</p>

	- Timely: if all necessary information and materials are provided at least two weeks prior to the formal initiation of the consultation on the budget		1 – information and materials are delivered in a timely manner <i>Maximum points: 2</i>
Element 1.4	Formulation	Type	Data source
<i>SIGMA Principle P23. j</i>	Responsible government bodies are proactive in ensuring that a wide range of external stakeholders become involved in the budget formulation process	Practice	Ministry of Finance website Website of the body responsible for cooperation with civil society eConsultation portal Other relevant websites
	Methodology		Point allocation
	<p>Researchers determine whether the responsible government bodies include a wide range of external stakeholders in the last completed budget formulation processes. Proactive approach by the responsible government institutions will be understood to mean any initiative, invitation or meeting which particularly and deliberately targets stakeholders with particular interests and focuses. For this element, stakeholders with particular interests and focuses include:</p> <ol style="list-style-type: none"> 1. Business associations 2. Trade unions 3. Expert associations/ professional organisations 4. Association of local self-governments (cities, municipalities) 5. Academic community and universities 6. Organisations focusing on gender equality and/or women’s rights 7. Organisations dealing with the rights of persons with disabilities, and other marginalised groups. <p>For point allocation under this element, researchers will identify if all of the abovementioned groups of stakeholders were proactively approached. For each group of stakeholders that was involved in the budget formulation process, 0.5 points were allocated.</p>		<p>0.5 points are allocated for each group of stakeholders that participated in the process:</p> <ul style="list-style-type: none"> - 7 stakeholder groups x 0.5 points = 3.5 points <p><i>Maximum score: 3.5</i></p>
Element 1.5	Formulation	Type	Data source
<i>SIGMA Principle P23. j</i>	Key non-state actors consider the budget formulation process as inclusive and transparent	Outcomes and Impact	Key informant interviews
	Methodology		Point allocation

	<p>Researchers conduct interviews with key informants to establish whether, in practice, budget formulation process is transparent and inclusive. Non-state actors from civil society, academic community, professional organisations, media associations, investigative journalism outlets, as well as thematic experts can be considered for interviews. Researchers identify 3 key informants to interview – first, from among those who have participated in the budget formulation process, if any. If no participant can be identified, researchers choose key informants among other non-stake actors as defined above.</p> <p>In addition to the conversation, result of which will be used to complement the assessment with qualitative insights, interview participants will be asked to fill in a short survey on the spot to express their position on the issue of transparency and inclusivity of the budget formulation process, using a four-point scale - fully agree, tend to agree, tend to disagree, fully disagree. Point allocation will be determined based on the ratio of positive responses/agreement.</p> <p>Interviewees will be asked to express their agreement/disagreement with the following statements:</p> <ol style="list-style-type: none"> 1. The budget formulation process is transparent. 2. The budget formulation process is inclusive. <p><i>Note: The same interviews will be used for other elements in this indicator that are measuring outcomes and impact, unless otherwise specified.</i></p>	<p>1.5 – all interviewees agree that the budget formulation process is transparent 1.5 – all interviewees agree that the budget formulation process is inclusive</p> <p><i>Maximum score: 3</i></p>
<p>Element 1.6</p>	<p>Formulation</p>	<p>Data source</p>
<p><i>SIGMA Principle P23. j</i></p>	<p>Citizens' perception of inclusivity of the budget formulation process</p>	<p>Public perception survey</p>
	<p>Methodology</p> <p>The results of the public perception survey are used as a basis for point allocation under this element. Researchers award points under this element based on the percentage of citizens who responded with “agree” and “strongly agree” to the following statement:</p> <p>I have the opportunity to influence how money from the state budget funds is spent.</p>	<p>Point allocation</p> <p>0.5 – 20%-40% of respondents chose agree or strongly agree option OR 1 – 40%-60% of respondents chose agree or strongly agree option OR 1.5 – 60%-80% of respondents chose agree or strongly agree option</p>

			OR 2 – more than 80% of respondents chose agree or strongly agree option <i>Maximum score: 2</i>
SUBTOTAL POINTS			12.5
Sub-indicator 2	Availability and comprehensiveness of budgetary documentation		
Element 2.1	Formulation	Type	Data source
<i>SIGMA Principle P23. j</i>	There is a strategic document in force that envisages improvement of the transparency of budgetary documentation	Strategy and Policy	PAR/PFM Strategic framework
	Methodology		Point allocation
	Review of valid government strategic documents at the time of measurement (strategy, programme or similar) to determine whether the improvement of the transparency of budgetary documentation to the public is foreseen. Specifically, researchers identify whether there are concrete measures or activities aimed at improving the transparency of budgetary documentation, including clear assignment of responsibilities. If no strategic document envisages measures or actions towards more transparency of budgetary documentation, no points are awarded.		1 – Measures or activities for improving transparency of budgetary documentation envisaged, with clear assignment of responsibilities <i>Maximum score: 1</i>
Element 2.2	Formulation	Type	Data source
<i>SIGMA Principle P23. f</i>	Enacted annual budget includes a medium-term perspective illustrating how revenue and expenditure will develop beyond the next fiscal year	Practice	The last two enacted annual budgets
	Methodology		Point allocation
	Review of the last two enacted annual budgets to determine whether they contain a forecast on how revenue and expenditure will change or develop over a medium-term period. For full point allocation, budgets must contain a medium-term budgetary perspective segregated per budget users and/or programmes. If the medium-term projections on revenues and expenditures exist only as aggregate figures, half of the points are awarded. For this element, a medium-term perspective must involve at least a period of two years ahead of the fiscal year covered by the budget.		For each of the last two enacted annual budgets, maximum 0.75 points are allocated, if each budget contains medium-term projections on aggregate revenues and expenditures, 2 x 0.75 = 1.5 For each of the last two enacted annual budgets, maximum 0.75 points are

			<p>allocated, if each budget contains medium-term projection segregated per budget users and/or programmes, $2 \times 0.75 = 1.5$</p> <p><i>Maximum score: 3</i></p>
Element 2.3	Formulation	Type	Data source
<i>SIGMA Principle P23. g</i>	Budget documentation presents the budget implications on the priority policy areas	Practice	<p>The last two enacted annual budgets</p> <p>Accompanying budget materials (budget rationale, summary, impact analysis, etc.)</p>
	Methodology		Point allocation
	<p>Researchers review the budgetary documentation of their respective countries to determine whether the budget or accompanying materials (budget justification, impact assessment, etc.) presented how the budget will affect the following policy priorities/objectives:¹</p> <ol style="list-style-type: none"> 1) Private Sector Development and Business Environment 2) Green and Digital Transition 3) Human Capital 4) Fundamental Rights and Rule of Law. <p>Sample: The last two enacted annual budgets.</p>		<p>For each of the last two annual budgets, 0.25 points per criterion are allocated if the budgetary documentation presents the budget's impact on:</p> <ul style="list-style-type: none"> - private sector development and business environment = $2 \times 0.25 = 0.5$ point maximum - green and digital transition = $2 \times 0.25 = 0.5$ point maximum

¹ Listed policy priorities are set by the Reform Agendas of the Western Balkan administrations, developed in response to the EU Reform and Growth Facility, part of the New Growth Plan for the Western Balkans. More information at: https://ec.europa.eu/commission/presscorner/detail/en/ip_24_5421.

			<ul style="list-style-type: none"> - human capital = 2 x 0.25 - 0.5 point maximum - fundamental rights and rule of law = 2 x 0.25 - 0.5 point maximum <p><i>Maximum score: 2</i></p>
Element 2.4	Formulation	Type	Data source
<i>SIGMA Principle P23. j</i>	Citizen Budget is regularly published online	Practice	Government website Ministry of Finance website
	Methodology		Point allocation
	<p>Citizen Budget (reader-friendly presentation of the annual budget) is a document that in a simplified manner communicates the purpose and main elements of the annual budget to the wider public, usually in the form of so-called Citizen Budget, budget guidance for citizens, etc.</p> <p>Review of the Government's and/or Ministry of Finance's website to determine whether the Citizen Budget for the current and previous fiscal year is published online.</p>		<p>1 – Citizen Budget is published online for the current fiscal year 1 - Citizen Budget is published online for the previous fiscal year</p> <p><i>Maximum score: 2</i></p>
Element 2.5	Formulation	Type	Data source
<i>SIGMA Principle P25. b</i>	In-year budget execution reports are published in a timely manner and are easily accessible online	Practice	Ministry of Finance website Treasury Administration website
	Methodology		Point allocation
	<p>In-year budget execution reports are reports on the realisation of state revenues and expenditures, such as monthly or quarterly budget execution reports.</p> <p>Researchers review the official website of the responsible institution in real-time within the PFM monitoring window to determine whether monthly or quarterly reports are published in a timely manner and easily accessible online.</p> <p>Criteria definition:</p> <ul style="list-style-type: none"> - Timely: if reports are published within four weeks of the month/quarter end. 		<p>1.5 – all reports were timely published 1.5 – all reports are easily accessible online</p> <p>OR</p> <p>0.75 – at least 50% of reports were timely published</p>

	<ul style="list-style-type: none"> - Easily accessible: if reports can be found not more than three clicks away from the homepage of the responsible institution's website. <p>Sample: all reports that are due for publication during the PFM monitoring window.</p>		0.75 – at least 50% of reports are easily accessible online <i>Maximum score: 3</i>
Element 2.6	Formulation	Type	Data source
<i>SIGMA Principle P25. b</i>	Mid-year budget execution reports are published in a timely manner and are easily accessible online	Practice	Government website Ministry of Finance website Treasury Administration website Parliament website
	Methodology		Point allocation
	<p>Mid-year budget execution reports are reports on the realisation of state revenues and expenditures for a period of six months.</p> <p>Researchers review the official website of the responsible institution to determine whether mid-year budget execution reports are published in a timely manner and are easily accessible online. Considering that the publishing of mid-year reports cannot be followed in real-time due to the limited time of the PFM monitoring window, researchers retroactively check dates on the institution's website to confirm whether reports were published in a timely manner.</p> <p>Criteria definition:</p> <ul style="list-style-type: none"> - Timely: if reports are published no later than three months after the mid-year budget execution period. - Easily accessible: if reports can be found not more than three clicks away from the homepage of the responsible institution's website. <p>Sample: Last two available mid-year budget execution reports, due in line with regulations. To ensure relevance of analysed reports, the oldest report to be considered is the one adopted two years prior to the monitoring (e.g. if the measurement is performed in 2025 and there is still no mid-year report for 2025, reports for 2024 and 2023 will be analysed; reports for 2022 and older will not be taken into consideration).</p>		<p>For the last two mid-year budget execution reports, 0.5 points are allocated per criterion:</p> <p>0.75 – if a mid-year report is timely published, 2 x 0.75 = 1.5 point maximum</p> <p>0.75 – if a mid-year report is easily accessible online, 2 x 0.75 = 1.5 point maximum</p> <p><i>Maximum score: 3</i></p>
Element 2.7	Formulation	Type	Data source
<i>SIGMA Principle P25. b</i>	In-year and mid-year budget execution reports contain data on budget spending by different expenditure classifications	Practice	Government website Ministry of Finance website Treasury administration website

			Parliament website
	Methodology		Point allocation
	<p>Researchers determine whether in-year (monthly or quarterly) and mid-year budget execution reports contain data on expenditure according to the following classifications:</p> <ul style="list-style-type: none"> - Administrative: per administrative units / governmental organisation (e.g. ministries, agencies, etc.) - Economic: per type of expenditures (e.g. salaries, capital investments, transfer to local levels, transfers to public enterprises, donations, subsidies, etc.) - Functional: by the purpose for which the funds are used (e.g. defence, education, environmental protection, health, etc.) <p>Sample: The last available reports for each category. If researchers find that in their respective countries, there is an established practice of drafting and publishing both monthly and quarterly reports, both types of reports are considered for point allocation and will be assessed cumulatively as in-year reports.</p> <p>To ensure the relevance of analysed reports, the latest reports that will be taken into consideration for each category are the following:</p> <ul style="list-style-type: none"> - For the in-year reports, no older than three months prior to the monitoring in case of monthly reports; or, no older than six months prior to the monitoring, in case of quarterly reports. - For the mid-year report, no older than a year prior to the monitoring. 		<p>For each type of budget execution report, in-year and mid-year, 0.5 points are allocated per criterion:</p> <p>0.5 – the report contains data on administrative expenditures, 2 x 0.5 = 1 points maximum</p> <p>0.5 – the report contains data on economic expenditure, 2 x 0.5 = 1 points maximum</p> <p>0.5 – the report contains data on functional expenditures, 2 x 0.5 = 1 points maximum</p> <p><i>Maximum score: 3</i></p>
Element 2.8	Formulation	Type	Data source
<i>SIGMA Principle P25. i</i>	Year-end budget execution reports are published in a timely manner and are easily accessible online	Practice	Government website Ministry of Finance website Parliament website
	Methodology		Point allocation
	<p>The year-end budget report represents a final report on the budget realisation and financial performance for the fiscal year in question.</p> <p>Researchers review the official website of the parliament, the government, or the ministry of finance to determine whether the annual budget execution reports are published in a timely manner and are easily accessible online. Researchers retroactively check dates on the institution's website to confirm whether reports were timely published.</p>		<p>For the last two year-end budget execution reports, 0.5 points are allocated per criterion:</p> <p>0.75 – if a year-end report is timely published, 2 x 0.75 = 1.5 point maximum</p>

	<p>Criteria definition:</p> <ul style="list-style-type: none"> - Timely: if reports are published within six months after the end of the fiscal year - Easily accessible: if reports can be found not more than three clicks away from the homepage of the parliament, government, or responsible ministry's website. <p>Sample: The last two available year-end budget execution reports, due in line with regulations. To ensure the relevance of analysed reports, the oldest report to be considered is the one adopted three years prior to the monitoring. (e.g. if the measurement is performed in 2025 and there is still no year-end report for 2024, reports for 2023 and 2022 will be analysed; reports for 2021 and older will not be taken into consideration).</p>		<p>0.75 – if a year-end report is easily accessible online, 2 x 0.75 = 1.5 point maximum</p> <p><i>Maximum score: 3</i></p>
Element 2.9	Formulation	Type	Data source
<i>SIGMA Principle P25. e</i>	Year-end budget execution reports contain data on budget spending by different expenditure classifications	Practice	Government website Ministry of Finance website Parliament website
	Methodology		Point allocation
	<p>Researchers determine whether the last two year-end budget execution reports contain data on expenditure according to the following classifications:</p> <ul style="list-style-type: none"> - Administrative: per administrative units / governmental organisation (e.g. ministries, agencies, etc.) - Economic: per type of expenditures (e.g. salaries, capital investments, transfer to local levels, transfers to public enterprises, donations, subsidies, etc.) - Functional: by the purpose for which the funds are used (e.g. defence, education, environmental protection, health, etc.) - Programme: by government's policy objectives, and accompanying activities and projects <p>The same sample as in Element 2.8.</p>		<p>For the last two year-end budget execution reports, 0.25 points are allocated per criterion:</p> <p>0.5 – the report contains data on administrative expenditures, 2 x 0.5 = 1 points maximum</p> <p>0.5 – the report contains data on economic expenditure, 2 x 0.5 = 1 points maximum</p> <p>0.5 – the report contains data on functional expenditures, 2 x 0.5 = 1 points maximum</p> <p>0.5 – the report contains data on programmatic expenditures, 2 x 0.5 = 1 points maximum</p> <p><i>Maximum score: 4</i></p>

Element 2.10	Formulation	Type	Data source
<i>SIGMA Principle P25. g</i>	Year-end budget execution reports or separate reports contain information on the significant impacts of the budget implementation on the priority policy areas	Practice	Government website Website of relevant ministries Parliament website
	Methodology		Point allocation
	<p>Review of the year-end annual budget documentation (such as annual budget execution report or other government reports covering a single fiscal year) to determine whether they provide information on the impact of the budget implementation on priority policy areas.</p> <p>Researchers observe the same policy areas as determined in Element 2.3.</p> <p>Sample: Last two available year-end budget documentation, due in line with regulations. To ensure the relevance of analysed reports, the oldest report to be considered is the one adopted three years prior to the monitoring. (e.g. if the measurement is performed in 2025 and there is still no year-end report for 2024, reports for 2023 and 2022 will be analysed; reports for 2021 and older will not be taken into consideration).</p>		<p>For each of the analysed reports, 0.25 points will be allocated if reports present the budget's impact on:</p> <ul style="list-style-type: none"> - private sector development and business environment = 2 x 0.25 - 0.5 point maximum - green and digital transition = 2 x 0.25 - 0.5 point maximum - human capital = 2 x 0.25 - 0.5 point maximum - fundamental rights and rule of law = 2 x 0.25 - 0.5 point maximum <p><i>Maximum score: 2</i></p>
Element 2.11	Formulation	Type	Data source
<i>SIGMA Principle P25. f</i>	Year-end budget execution reports or separate reports contain information on capital investment	Practice	Government website Website of relevant ministries Parliament website
	Methodology		Point allocation

	<p>Review of the year-end annual budget documentation (such as annual budget execution report or other government reports on capital investments) covering a single fiscal year to determine whether they provide information on the five largest capital investment projects. To determine the largest capital investment projects, researchers review the annual budget and identify the five with the highest annual expenditure.</p> <p>This report should include at least the following:</p> <ol style="list-style-type: none"> 1. Information on the physical progress of the major investment projects 2. Rationale for any variations in spending compared to the original budget allocation 3. Sections that present key information regarding the implementation of capital investment projects in a citizen-friendly way, by using infographics, visuals, etc. <p>Sample: Last two available year-end budget documentation, due in line with regulations. To ensure the relevance of analysed reports, the oldest report to be considered is the one adopted three years prior to the monitoring. (e.g. if the measurement is performed in 2025 and there is still no year-end report for 2024, reports for 2023 and 2022 will be analysed; reports for 2021 and older will not be taken into consideration).</p>		<p>For each of the analysed reports, 0.5 points will be allocated per criterion:</p> <p>0.5 – the report contains information on the physical progress of the major investment projects, 2 x 0.5 = 1 point maximum</p> <p>0.5 – the report contains a rationale for variations in spending OR there are no variations, 2 x 0.5 = 1 point maximum</p> <p>0.5 – the report contains citizen-friendly sections, 2 x 0.5 = 1 point maximum</p> <p><i>Maximum score: 3</i></p>
<p>Element 2.12 <i>SIGMA Principle P26. b</i></p>	<p>Formulation Consolidated annual reports on internal financial control and internal audit are timely published and easily accessible online</p>	<p>Type Practice</p>	<p>Data source Government website Website of relevant ministries</p>
	<p>Methodology</p> <p>Researchers review the official website of the responsible ministry to determine whether consolidated annual reports on internal financial control and internal audit in budget beneficiaries are published in a timely manner and easily accessible online. If consolidated reports on internal financial control and internal audit are compiled and published separately, they will be assessed as single report for point allocation purposes.</p> <p>Criteria definition:</p> <ul style="list-style-type: none"> - Timely: if reports are published within a legally prescribed deadline - Easily accessible: if reports can be found not more than three clicks away from the homepage of the responsible ministry. 		<p>Point allocation</p> <p>For all analysed reports, 0.5 point will be allocated per criterion:</p> <p>0.5 – if the report is timely published, 2 x 0.5 = 1 point maximum</p> <p>0.5 – if the report is easily accessible online, 2 x 0.5 = 1 point maximum</p>

	Sample: Last two available consolidated annual reports, due in line with regulations. To ensure relevance of analysed reports, the oldest report to be considered is the one adopted three years prior to the monitoring . (e.g. if the measurement is performed in 2025 and there is still no year-end report for 2024, reports for 2023 and 2022 will be analysed; reports for 2021 and older will not be taken into consideration).		<i>Maximum score: 2</i>
Element 2.13	Formulation	Type	Data source
<i>SIGMA Principle P23. j</i>	Budgetary data is published in open data format	Practice	Open data portal Website of relevant ministries
	Methodology		Point allocation
	Publishing budgetary data in an open format is interpreted to mean the availability of dataset(s) that is/are machine readable.		
	For this element, “machine-readable format means a file format structured so that software applications can easily identify, recognise and extract specific data, including individual statements of fact, and their internal structure”. ² File formats include common open data formats with highest openness rating i.e., that are adjustable such as xml, xlsx, xls, ods, csv, tsv, json. ³		1 – budgetary data are available in open, machine-readable format, and published at the website of responsible ministry
	Budgetary data is interpreted as data on either planned or executed revenues and expenditures for the central state administration level. To qualify for point allocation, any such datasets should be no older than one year.		1 – Available open datasets are published on the national open data portal
	For full point allocation, any such dataset should be available both at the national (government-sponsored) open data portal and on the website of the responsible ministry.		<i>Maximum score: 2</i>
Element 2.14	Formulation	Type	Data source
<i>SIGMA Principle P23. f, j</i>	Key non-state actors consider that the budgetary documentation is comprehensive and enables further research	Outcomes and Impact	Key informant interviews
	Methodology		Point allocation
	Attitudes of key informants on public availability, ease of access online, and comprehensiveness of budgetary documentation are assessed via the same key informant interviews, and using the same methodological approach, from the Element 1.5.		0.75 – all interviewees agree that available annual budgets are comprehensive enough 0.75 – all interviewees agree that available annual budgets

² Directive (EU) 2019/1024 of the European Parliament and of the Council of 20 June 2019 on open data and the re-use of public sector information (recast).

³ See more: https://data.europa.eu/sites/default/files/data_formats_v1.pdf.

	<p>Interviewees will be asked to express their agreement/disagreement with the following statements:</p> <ol style="list-style-type: none"> 1) Available annual budgets are comprehensive enough. 2) Available annual budgets provide adequate information for the purpose of research, analysis and policy monitoring. 3) Available budget execution reports are comprehensive enough. 4) Available budget execution reports provide adequate information for the purpose of research, analysis and policy monitoring. 		<p>provide adequate information for the purpose of research, analysis and policy monitoring</p> <p>0.75 – all interviewees agree that available annual budget reports are comprehensive enough</p> <p>0.75 – all interviewees agree that available annual budget reports provide adequate information for the purpose of research, analysis and policy monitoring</p> <p><i>Maximum score: 3</i></p>
Element 2.15	Formulation	Type	Data source
<i>SIGMA Principle P25. e</i>	Citizens' perception of availability of budget execution information	Outcomes and Impact	Public perception survey
	Methodology		Point allocation
	<p>The results of the public perception survey are used as a basis for point allocation under this element. Researchers award points under this element based on the percentage of citizens who chose agree and strongly agree options to the following statement:</p> <p>State authorities publish information about how money from the state budget funds is spent.</p>		<p>0.5 – 20%-40% of respondents chose agree or strongly agree option</p> <p>OR</p> <p>1 – 40%-60% of respondents chose agree or strongly agree option</p> <p>OR</p> <p>1.5 – 60%-80% of respondents chose agree or strongly agree option</p> <p>OR</p> <p>2 – more than 80% of respondents chose agree or strongly agree option</p>

			Maximum score: 2
SUBTOTAL POINTS			38
Sub-indicator 3	Transparency and competitiveness of the public procurement system		
Element 3.1	Formulation	Type	Data source
<i>SIGMA Principle P28. c</i>	There is a strategic document in force that envisages improvement in transparency and competitiveness of the public procurement system	Strategy and Policy	PAR/PFM Strategic framework
	Methodology		Point allocation
	Review of valid government strategic documents at the time of measurement (strategy, programme, or similar) to determine whether enhancements of transparency and competitiveness of the public procurement system are foreseen.		0.5 – Measures or activities for improving transparency of the public procurement system envisaged, with clear assignment of responsibilities
	Specifically, researchers identify whether there are concrete measures or activities aimed at improving the transparency and competitiveness of the public procurement system, including clear assignment of responsibilities. If no strategic document envisages measures or activities to increase the transparency and competitiveness of the public procurement system, no points are awarded.		0.5 – Measures or activities for improving the competitiveness of the public procurement system envisaged, with clear assignment of responsibilities
			<i>Maximum score: 1</i>
Element 3.2	Formulation	Type	Data source
<i>SIGMA Principle P28. a</i>	Regulations stipulate transparency and competitiveness as the key principles of public procurement processes	Legislation	Laws and bylaws regulating public procurement
	Methodology		Point allocation
	Review of valid regulations at the time of measurement to determine whether there are provisions that stipulate transparency and competitiveness as key principles of public procurement processes.		0.5 – The transparency principle in public procurement regulated
	Researchers cite sections/articles/paragraphs that introduce these principles.		0.5 – The competitiveness principle in public procurement regulated
			<i>Maximum score: 1</i>
Element 3.3	Formulation	Type	Data source
<i>SIGMA Principle P28. a</i>	No special legislation creates exceptions from the general law on public procurement	Legislation	Official Gazette Available secondary sources

	Methodology		Point allocation
	<p>Researchers review regulations enacted in the parliament up to five years before the measurement to determine whether there is any special law (i.e., <i>lex specialis</i>) that introduces exceptions to the public procurement system (procedures prescribed by the general law on public procurement).</p> <p>For additional narrative purposes, researchers cite articles/paragraphs in special laws that derogate the general public procurement law.</p> <p>In addition, researchers review any other publicly available secondary sources, such as reports, analyses, articles etc., to determine the existence of any special rules that derogate the general public procurement law.</p>		<p>1.5 – There is no special law that creates exceptions from the general law on public procurement</p> <p><i>Maximum score: 1.5</i></p>
Element 3.4	Formulation	Type	Data source
<i>SIGMA Principle P28. e, f</i>	There is a designed central procurement body that supports transparency and competitiveness of public procurement processes	Institutional setup	Laws and bylaws regulating public procurement body Official website of the central procurement authority
	Methodology <p>The central procurement authority is a national-level institution responsible for the steering and overseeing the public procurement policy in a country.</p> <p>The researchers check whether the central public procurement body is established. If yes, it will be checked whether the central procurement authority:</p> <ol style="list-style-type: none"> is mandated to monitor and report on public procurement implementation at the state level is mandated to provide professional support to the participants in the public procurement process publishes relevant procurement documentation and materials online, including relevant regulations (laws and bylaws), manuals, and forms to be used by participants in public procurement processes, including redirection link to the public procurement portal. 		Point allocation <p>0.5 – central procurement body is established</p> <p>0.5 – has a mandate to monitor and report on public procurement implementation</p> <p>0.5 – has a mandate to provide professional support to participants in the process</p> <p>0.5 – publishes relevant documentation and material, including a link to the public procurement portal</p> <p><i>Maximum score: 2</i></p>
Element 3.5	Formulation	Type	Data source
<i>SIGMA Principle P28. f, P29. d</i>	Central procurement body regularly reports to the public on the implementation of overall public procurement policy	Practice	Official website of the Central Procurement Authority

			Public procurement portal
	Methodology		Point allocation
	<p>Reporting to the public means the availability of reports either through the website of the central procurement authority or the national public procurement portal.</p> <p>The reports covering the last two full calendar years are taken into consideration. If the legal deadline (due date) for the production of a report for the last calendar year has not arrived, reports covering the previous two full calendar years preceding the last calendar year are considered.</p>		<p>For each report available, 1 point is awarded.</p> <ul style="list-style-type: none"> - 1 x 2 = 2 points <p><i>Maximum score: 2</i></p>
Element 3.6	Formulation	Type	Data source
<i>SIGMA Principles P28. f, P29. l</i>	Reporting on public procurement policy by the central procurement body is citizen-friendly	Practice	Official website of the Central Procurement Authority Public procurement portal
	Methodology		Point allocation
	<p>Citizen-friendly reporting means that reporting practice from Element 3.5 fulfils the following criteria:</p> <ol style="list-style-type: none"> 1. Reports contain concise, reader-friendly summaries of the main outcomes within the reporting period. 2. Reports contain visual presentations (graphs or similar) of the main procurement outcomes 3. All reports are published at clearly designated website location accessible from the homepage of central procurement authority's website with a maximum of three clicks. <p>Points are awarded if the last available report, in line with regulations, is citizen-friendly.</p>		<p>For each criterion, 0.5 points are awarded:</p> <ul style="list-style-type: none"> - 0.5 x 3 = 1.5 points <p><i>Maximum score: 1.5</i></p>
Element 3.7	Formulation	Type	Data source
<i>SIGMA Principles P28. f, P29. d</i>	Central review body regularly reports to the public on procedures for the protection of the rights of bidders in public procurement	Practice	Official website of the Central Procurement Authority Public procurement portal
	Methodology		Point allocation

	<p>The central review body is an independent body for handling complaints for the protection of rights in public procurement procedures.</p> <p>Reporting to the public means availability of reports either through the website of the review body or the national public procurement portal.</p> <p>The reports covering the last two full calendar years are taken into consideration. If the legal deadline (due date) for the production of a report for the last calendar year has not arrived, reports covering the previous two full calendar years preceding the last calendar year are considered.</p>		<p>For each report available, 1.25 points are awarded. - 1.25 x 2 = 2.5</p> <p><i>Maximum score: 2.5</i></p>
Element 3.8	Formulation	Type	Data source
<i>SIGMA Principle P29. d</i>	Public procurement portal is user-friendly	Practice	Public procurement portal
	Methodology		Point allocation
	<p>Researchers check whether the central public procurement portal has the following functions/content:</p> <ol style="list-style-type: none"> 1. Free of charge access to full tender documentation (no subscription fees or any similar monetary barrier) 2. Glossary of key public procurement terms (glossary) 3. How-to guide for using the portal (textual or multimedia format) 4. Frequently asked questions (FAQ) section or document 5. Search function that includes at least the following search options: notice type, contracting body, contractors (contracted bidders), and time period. 6. Download procurement data in open format. 		<p>For each function, 0.5 points are awarded: - 0.5 x 6 = 3</p> <p><i>Maximum score: 3</i></p>
Element 3.9	Formulation	Type	Data source
<i>SIGMA Principle P29. a, d</i>	Central-level contracting authorities regularly publish up-to-date annual procurement plans that are easily accessible online	Practice	Public procurement portal Websites of contracting authorities
	Methodology		Point allocation

	<p>Researchers review the public procurement portal and websites of contracting authorities to determine whether they regularly publish annual procurement plans that are up-to-date and easily accessible.</p> <p>A sample of 5 contracting authorities with the highest contracted procurement values in the last calendar year is analysed.</p> <p>.</p> <p>Criteria definition:</p> <ol style="list-style-type: none"> 1. Regularity: public procurement plans are available for the current and last calendar year at the time of monitoring. 2. Up-to-date: plans represent updated versions, following any potential revisions and amendments. 3. Easily accessible: plans can be found not more than three clicks away from the homepage of the authorities' websites or public procurement portal. <p>Note: To determine whether contracting authorities revised their annual procurement plans, researchers submit FOI requests. After obtaining revised plans, researchers compare them to those that are publicly available to assess whether they differ. If the contracting authority replies that it did not change the annual procurement plan, the one which is publicly available is assessed. If the contracting authority refuses to submit the plan or remains silent, a last publicly available plan will be assessed, but it will not be considered up-to-date.</p>	<p>For the current and last year, 0.5 points per criterion are allocated:</p> <ul style="list-style-type: none"> - 4 out of 5 sample contracting authorities have published up-to-date annual procurement plans for both years, 0.5 x 2 = 1 point - 4 out of 5 sample contracting authorities have published annual procurement plans that are easily accessible, 0.5 x 2 = 1 point <p>1 – All published reports are available from the public procurement portal</p> <p><i>Maximum score: 3</i></p>	
Element 3.10	Formulation	Type	Data source
<i>SIGMA Principle P29. a, d</i>	Central-level contracting authorities regularly publish annual procurement reports that are easily accessible online	Practice	Public procurement portal Websites of contracting authorities
	Methodology	Point allocation	

	<p>Researchers review the public procurement portal and websites of contracting authorities to determine whether they regularly publish annual procurement reports that are easily accessible.</p> <p>Researchers observe the same sample of central-level contracting authorities as in Element 3.9.</p> <p>Criteria definition:</p> <ol style="list-style-type: none"> 1. Regularity: annual procurement reports are available for the last two calendar years, in line with regulations. If the legal deadline (due date) for producing a report for the last calendar year has not arrived, the report for the year preceding the last calendar year is considered. 2. Easily accessible: reports can be found not more than three clicks away from the homepage of the authorities' websites or public procurement portal. <p>For maximum point allocation, sample contracting authorities' reports need to be published on the public procurement portal.</p>		<p>For the current and last year, 0.5 points per criterion are allocated:</p> <ul style="list-style-type: none"> - 4 out of 5 sample contracting authorities have published annual procurement reports, 0.5 x 2 = 1 point - 4 out of 5 sample contracting authorities have published annual procurement reports that are easily accessible, 0.5 x 2 = 1 point <p>1 – All published reports are available from the public procurement portal</p> <p><i>Maximum score: 3</i></p>
Element 3.11	Formulation	Type	Data source
<i>SIGMA Principle P29. b</i>	Open procedures represent a standard public procurement method	Practice	Central procurement authority report FOI request (if needed)
	Methodology		Point allocation

	<p>Researchers assess whether contracting authorities consistently apply open public procurement procedures. For the purpose of this element, open procedures include all procedures carried out in line with domestic regulations, whether below or above the EU thresholds, and for which there is an obligation to publish a call/notice. These may include but are not limited to open procurement procedures, competitive procedures with negotiation, competitive dialogues, negotiating procedures with publication of a notice, restrictive procedures with the publication of notice in the initial phase, partnership for innovation, etc. Researchers first determine which public procurement procedures constitute those for which there is an obligation to publish a notice, in line with domestic regulations.</p> <p>Consistency in the use of open procedures is determined by:</p> <ol style="list-style-type: none"> 1. the proportion of open procedures in the total number of public procurements conducted 2. the value of contracts awarded through open procedures. <p>Sample: All public procurements conducted in the last calendar year, based on the annual report of the central contracting authority. If no data is available in the report, researchers send FOI requests to ask for necessary data and allocate points.</p>		<p>1 – at least 95% of the total public procurements were conducted through open procedures 1 – at least 95% of the total contracted value was awarded through open procedures</p> <p><i>Maximum score: 2</i></p>
Element 3.12	Formulation	Type	Data source
<i>SIGMA Principle P29. a, d</i>	Public procurement processes are competitive	Practice	Central procurement authority report
	Methodology		Point allocation
	<p>Researchers determine the percentage of public procurement procedures, from the same sample as in the Element 3.11, with more than one tenderer to assess whether they are competitive. In the case where a group of tenderers submits a bid, they are treated as a single tenderer.</p>		<p>2 – at least 90% of procurement procedures with more than one tenderer</p> <p>OR</p> <p>1 – at least 60% of procurement procedures with more than one tenderer</p> <p><i>Maximum score: 2</i></p>
Element 3.13	Formulation	Type	Data source

<i>SIGMA Principle P29. I</i>	Public procurement data is available in open format(s)	Practice	National open data portal Public procurement portal Website of the central procurement authority
	Methodology		Point allocation
	Review of the relevant websites to determine if data on public procurement are available in open, machine-readable format. For this element, "machine-readable format means a file format structured so that software applications can easily identify, recognise and extract specific data, including individual statements of fact, and their internal structure". ⁴ File formats include common open data formats with highest openness rating i.e., that are adjustable such as xml, xlsx, xls, ods, csv, tsv, json. ⁵ To qualify for maximum point allocation, any such dataset should be available at the national (government-sponsored) open data portal. For this element, the last available/updated statistics on public procurement is considered, if it is not older than two calendar years.		1 – public procurement data are available in open, machine-readable format and published on the website of central procurement authority or public procurement portal, or another official website 1 – available open datasets are published at the national open data portal <i>Maximum score: 2</i>
Element 3.14	Formulation	Type	Data source
<i>SIGMA Principle P29. i</i>	Key non-state actors consider public procurement system as competitive and transparent	Outcomes and Impact	Key informants' interviews
	Methodology		Point allocation

⁴ Directive (EU) 2019/1024 of the European Parliament and of the Council of 20 June 2019 on open data and the re-use of public sector information (recast).

⁵ See more: https://data.europa.eu/sites/default/files/data_formats_v1.pdf.

	<p>Key informant interviews with civil society representatives and other non-state actors (from the academic community, professional organisations, media associations, thematic experts etc.) are conducted to gain insight into the perspectives and experiences on competitiveness and transparency of public procurement system at the central level. Researchers identify a minimum of 3 key informants, with expert knowledge on the public procurement system specifically.</p> <p>In addition to the conversation, result of which will be used to complement the assessment with qualitative insights, interview participants will be asked to fill in a short survey on the spot to express their position on the issue of transparency and competitiveness of public procurement system, using a four-point scale - fully agree, tend to agree, tend to disagree, fully disagree. Point allocation will be determined based on the ratio of positive responses/agreement.</p> <p>Interviewees will be asked to express their agreement/disagreement with the following statements:</p> <ol style="list-style-type: none"> 1. Public procurement system, as established by the public procurement legislation, is transparent. 2. Public procurement system, as established by the public procurement legislation, is competitive. 	<p>1.5 – interviewees agree that the public procurement system is transparent 1.5 – interviewees agree that public procurement system is competitive</p> <p><i>Maximum score: 3</i></p>	
<p>Element 3.15 <i>SIGMA Principle P28. a</i></p>	<p>Formulation Key non-state actors consider exceptions from public procurement law as adequately regulated and applied in practice</p>	<p>Type Outcomes and Impact</p>	<p>Data source Key informants' interviews</p>
	<p>Methodology</p> <p>Attitudes of key informants on exceptions from public procurement law are assessed via the same key informant interviews, and using the same methodological approach, from Element 3.14.</p> <p>Interviewees will be asked to express their agreement/disagreement with the following statements:</p> <ol style="list-style-type: none"> 1. The public procurement law adequately regulates exceptions to its application. 2. Exceptions from the application of the public procurement law are in practice limited to those regulated by the law. 	<p>Point allocation</p> <p>1.5 – all interviewees agree that exceptions from public procurement law are adequately regulated 1.5 – all interviewees agree that exceptions from the application of the public procurement law are in practice limited those regulated by the law</p> <p><i>Maximum score: 3</i></p>	

SUBTOTAL POINTS			32.5
Sub-indicator 4	Openness and transparency of State Audit Institution's work		
Element 4.1	Formulation	Type	Data source
<i>SIGMA Principle P31. h</i>	There is a strategic document in force that envisages enhanced communication and cooperation of SAI with external stakeholders	Strategy and Policy	PAR/PFM Strategic framework SAI Strategic plan
	Methodology		Point allocation
	Review of valid strategic documents at the time of measurement (strategy, programme or similar) to determine whether enhancing communication and cooperation of SAI with external stakeholders is foreseen.		0.5 – Measures or activities for enhancing public communication towards the external stakeholders envisaged, with clear assignment of responsibilities
	Researchers identify relevant sections in the analysed strategic documents that contain information on measures and/or activities, with clear assignment of responsibilities. If no strategic document envisages measures or actions towards improved communication and cooperation of SAI with external stakeholders, no points are awarded.		0.5 – Measures or activities for enhancing cooperation with the external stakeholders envisaged, with clear assignment of responsibilities
	Specifically, researchers identify whether there are concrete measures or activities aimed at: <ol style="list-style-type: none"> Enhancing public communication of SAI Enhancing cooperation of SAI with external stakeholders 		
	For points to be awarded, it is necessary that the responsibility for implementing the abovementioned measures or activities is clearly assigned.		<i>Maximum score: 1</i>
Element 4.2	Formulation	Type	Data source
<i>SIGMA Principle P31. h</i>	Regulations stipulate the transparency of the SAI's work	Legislation	Law on SAI SAI's Rules of Procedure
	Methodology		Point allocation
	According to the International Organisation of Supreme Audit Institutions' (INTOSAI) Principles of Transparency and Accountability, the notion of transparency refers to the "SAI's timely, reliable, clear and relevant public reporting on its status, mandate, strategy, activities, financial management, operations and performance. In addition, it includes the obligation of public reporting on audit findings and conclusions and public access to information about the SAI." ⁶		0.5 – Transparency of SAI's work is regulated as a general principle
			OR
			1 - Transparency of SAI's work is regulated, together with

⁶ INTOSAI, Principles of Transparency and Accountability, 2019, p. 5, Available from:

https://www.intosai.org/fileadmin/downloads/documents/open_access/INT_P_11_to_P_99/INTOSAI_P_20/INTOSAI_P_20_en_2019.pdf.

	<p>Review of valid regulations at the time of measurement to determine whether there are provisions prescribing transparency as a principle of SAI's work in line with the INTOSAI standards.</p> <p>If no regulations prescribe transparency of SAI's work, no points are awarded. If the law envisages transparency of SAI's work only as a general principle, SAI's Rules of Procedure are reviewed to determine whether there are concrete provisions that further operationalise the legal obligation of transparency of SAI's work.</p> <p>For full point allocation, provisions shall further elaborate the means and methods that are being implemented in the SAI's work to ensure its transparency.</p>		<p>means and methods for achieving it</p> <p><i>Maximum score: 1</i></p>
Element 4.3	Formulation	Type	Data source
<i>SIGMA Principle P31. h</i>	SAI's annual activity reports are regularly published and easily accessible online	Practice	SAI's website
	Methodology		Point allocation
	<p>Review of SAI's websites to determine whether reports on SAI's activities have been regularly published and whether they are easy to access.</p> <p>Criteria definition:</p> <ul style="list-style-type: none"> - Regularity means that last two reports, in line with regulation, are publicly available. - Easily accessible means that reports can be found not more than three clicks away from the homepage of the SAI's website. 		<p>For the each of the two SAI's annual activity reports, 1 points are allocated per criterion:</p> <p>1 – if reports are regularly published, 2 x 1 = 2 maximum</p> <p>1 – if reports are easily accessible online, 2 x 1 = 2 maximum</p> <p><i>Maximum score: 4</i></p>
Element 4.4	Formulation	Type	Data source
<i>SIGMA Principle P31. g</i>	SAI's audit reports are citizen-friendly and easily accessible online	Practice	SAI's website Websites of sampled budget users
	Methodology		Point allocation

	<p>Researchers observe a sample of all audit reports published in the period of six months prior to the PFM monitoring window, to determine whether they are written in a citizen-friendly manner and easy to access online.</p> <p>For this element, citizen-friendliness will be understood to mean that SAI's audit reports meet at least two of the following three criteria:</p> <ol style="list-style-type: none"> 1. Audit reports published in a format that allows simple text search, i.e. finding specific text within a document by using "Control+F" function. 2. They contain concise summaries that present key information in a succinct and easy-to-understand manner 3. They contain graphical parts (such as infographics, graphs, other visualisations, summary tables etc.) that present key information in a succinct and easy-to-understand manner. <p>Easily accessible means that all the observed reports are available within three clicks of the SAI's website homepage.</p>		<p>2 – all reports are citizen-friendly (for all reports, at least 2 out of 3 criteria listed are met) 2 – all reports are easily accessible online</p> <p>OR</p> <p>1 – at least 75% of reports are citizen-friendly (for 75% of reports, at least 2 out of 3 criteria listed are met) 1 – at least 75% of reports are easily accessible online</p> <p><i>Maximum score: 4</i></p>
<p>Element 4.5</p>	<p>Formulation</p>	<p>Type</p>	<p>Data source</p>
<p><i>SIGMA Principle P31.g</i></p>	<p>Data contained in the external audit reports are available in open format(s)</p>	<p>Practice</p>	<p>National open data portal SAI's website</p>
	<p>Methodology</p> <p>Researchers determine whether data from external audits conducted by the SAI are available in open, machine-readable format.</p> <p>For this element, "machine-readable format means a file format structured so that software applications can easily identify, recognise and extract specific data, including individual statements of fact, and their internal structure".⁷ File formats include common open data formats with highest openness rating i.e., that are adjustable such as xml, xlsx, xls, ods, csv, tsv, json.⁸</p> <p>For full point allocation, any such dataset should be available at the national (government-sponsored) open data portal and at SAI's website.</p> <p>For additional narrative purposes, researchers specify and elaborate on what types of data are available to the public in open format(s), if any.</p>		<p>Point allocation</p> <p>1 – data on implemented external audits are available in an open, machine-readable format, and published on the website of SAI</p> <p>1 – Available open datasets are published on the national open data portal</p> <p><i>Maximum score: 2</i></p>

⁷ Directive (EU) 2019/1024 of the European Parliament and of the Council of 20 June 2019 on open data and the re-use of public sector information (recast).

⁸ See more: https://data.europa.eu/sites/default/files/data_formats_v1.pdf.

Element 4.6	Formulation	Type	Data source
<i>SIGMA Principle P31. h</i>	SAI uses a variety of channels for external communication and promotion of its activities and reports	Practice	SAI's website SAI's social networks Other relevant media
	Methodology		Point allocation
	<p>Researchers retroactively observe SAI's activities in the last twelve months prior to the PFM monitoring to determine whether the SAI used different channels to promote the results of its work and communicate its activities with the public, other than its official website.</p> <p>Proactive communication and promotion can include but is not limited to conventional media, social networks, organisation of press conferences and other events, etc.</p>		<p>2 – SAI uses two or more different channels for proactive communication with the public</p> <p>OR</p> <p>1 - SAI uses at least one channel for proactive communication with the public</p> <p><i>Maximum score: 2</i></p>
Element 4.7	Formulation	Type	Data source
<i>SIGMA Principle P31. h</i>	Key non-state actors consider SAI's work as transparent and SAI's reports as easily accessible	Outcomes and Impact	Key informant interviews
	Methodology		Point allocation
	<p>Attitudes of key informants on transparency of SAI's work and accessibility of SAI's reports (audit-related reports, annual activity reports) are assessed via the same key informant interviews and using the same methodological approach from Element 1.5.</p> <p>Interviewees will be asked to express their agreement/disagreement with the following statements:</p> <ol style="list-style-type: none"> The work of the SAI is transparent. SAI's reports are easily accessible online. 		<p>1.5 – all interviewees agree that the work of SAI is transparent</p> <p>1.5 – all interviewees agree that SAI's reports are easily accessible</p> <p><i>Maximum score: 3</i></p>
SUBTOTAL POINTS			17
TOTAL POINTS			100

Annexe 1: Key informant interviews

➤ Element 1.5

The following questions are used for point allocation for the element 1.5. Point allocation is determined based on the ratio of fully agree/tend to agree responses. For each question where all key informants fully agree/tend to agree with the statement, 1 point is allocated.

1. To what extent do you agree with the following statement: **The budget formulation process is transparent.**
 - a) fully disagree
 - b) tend to disagree
 - c) tend to agree
 - d) fully agree
2. To what extent do you agree with the following statement: **The budget formulation process is inclusive.**
 - a) fully disagree
 - b) tend to disagree
 - c) tend to agree
 - d) fully agree

Additional guiding questions (not used for point allocation, but relevant for providing qualitative insight necessary for the assessment):

1. Can you describe your experience, if any, with participating in the budget formulation process?
2. In your opinion, how open and accessible is the budget formulation process to non-state actors?
3. Have you observed any improvements or setbacks in transparency or inclusiveness over the past few years? If so, what triggered them?
4. Do you think that feedback from non-state actors is taken into account during the budget planning process? Please elaborate

➤ Element 2.14.

The following questions are used for point allocation for the element 2.14. Point allocation is determined based on the ratio of fully agree/tend to agree responses. For each question where all key informants fully agree/tend to agree with the statement, 1 point is allocated.

1. To what extent do you agree with the following statement: **Available annual budgets are comprehensive enough.**
 - a) fully disagree

- b) tend to disagree
- c) tend to agree
- d) fully agree

2. To what extent do you agree with the following statement: **Available annual budgets provide adequate information for the purpose of research, analysis and policy monitoring.**

- a) fully disagree
- b) tend to disagree
- c) tend to agree
- d) fully agree

3. To what extent do you agree with the following statement: **Available budget execution reports are comprehensive enough.**

- a) fully disagree
- b) tend to disagree
- c) tend to agree
- d) fully agree

4. To what extent do you agree with the following statement: **Available budget execution reports provide adequate information for the purpose of research, analysis and policy monitoring.**

- a) fully disagree
- b) tend to disagree
- c) tend to agree
- d) fully agree

Additional guiding questions (not used for point allocation, but relevant for providing qualitative insight necessary for the assessment):

1. How would you assess the accessibility of annual budgets and execution reports online? Are they easy to find and use?
2. In your view, does the format and structure of the published budget documents support understanding and analysis by non-experts?
3. What kind of information do you find missing or insufficient in the available annual budgets or execution reports?
4. Have you or your organisation used publicly available budget documents for research, advocacy, or monitoring? If so, how useful were they?
5. Have you encountered any challenges when trying to access or understand budget documentation? If yes, can you describe them?

➤ **Element 3.14.**

The following questions are used for point allocation for the element 3.14. Point allocation is determined based on the ratio of fully agree/tend to agree responses. For each question where all key informants fully agree/tend to agree with the statement, 1 point is allocated.

1. To what extent do you agree with the following statement: **Public procurement system, as established by the public procurement legislation, is transparent.**

- a) fully disagree
- b) tend to disagree
- c) tend to agree
- d) fully agree

2. To what extent do you agree with the following statement: **Public procurement system, as established by the public procurement legislation, is competitive.**

- a) fully disagree
- b) tend to disagree
- c) tend to agree
- d) fully agree

Additional guiding questions (not used for point allocation, but relevant for providing qualitative insight necessary for the assessment):

1. Based on your experience, how would you describe the overall transparency of the public procurement system at the central level?
2. Do you believe that the current legal and institutional framework ensures fair competition in public procurement?
3. Have you observed any common practices or patterns that reduce transparency and competitiveness in procurement procedures?
4. Are there mechanisms in place that allow for meaningful oversight or public scrutiny of procurement processes? If yes, how effective are they?

➤ **Element 3.15**

The following questions are used for point allocation for the element 3.15. Point allocation is determined based on the ratio of fully agree/tend to agree responses. For each question where all key informants fully agree/tend to agree with the statement, 1 point is allocated.

1. To what extent do you agree with the following statement: **The public procurement law adequately regulates exceptions to its application.**

- a) fully disagree
- b) tend to disagree
- c) tend to agree
- d) fully agree

2. To what extent do you agree with the following statement: **Exceptions from the application of the public procurement law are in practice limited to those regulated by the law.**

- a) fully disagree
- b) tend to disagree
- c) tend to agree
- d) fully agree

Additional guiding questions (not used for point allocation, but relevant for providing qualitative insight necessary for the assessment):

1. How would you assess the clarity and adequacy of legal provisions regulating exceptions to the public procurement law?
2. In your experience, are exceptions applied strictly within the legal framework, or are there cases where they are used more broadly?
3. Do you think the use of exceptions has increased or decreased over time? What factors might have influenced this trend?
4. Are there sufficient oversight or control mechanisms to monitor the use of exceptions in public procurement?
5. What reforms or safeguards would you recommend to ensure that exceptions are used appropriately and do not undermine integrity of public procurement, transparency or competition?

➤ **Element 4.7.**

The following questions are used for point allocation for the element 4.17. Point allocation is determined based on the ratio of fully agree/tend to agree responses. For each question where all key informants fully agree/tend to agree with the statement, 1 point is allocated.

1. To what extent do you agree with the following statement: **The work of the SAI is transparent.**

- a) fully disagree
- b) tend to disagree
- c) tend to agree

d) fully agree

2. To what extent do you agree with the following statement: **SAI's reports are easily accessible online.**

- a) fully disagree
- b) tend to disagree
- c) tend to agree
- d) fully agree

Additional guiding questions (not used for point allocation, but relevant for providing qualitative insight necessary for the assessment):

1. How would you assess the overall transparency of the SAI's work, including its audit and reporting practices?
2. In your experience, how easy is it to access SAI reports online? Are they published in a timely and user-friendly manner?
3. Do you find the content and structure of the SAI's reports suitable for understanding key findings and recommendations?
4. Do you think the SAI engages sufficiently with civil society, media, or the public to communicate its work and findings?

Annexe 2: FOI requests

FOI requests are used to gather data necessary for point allocation for elements 3.9 and 3.11 (if needed). Researchers would send FOI requests to relevant institutions only if data requested under the methodology for these elements are not publicly available.

➤ **Element 3.9.**

Documents and information to determine whether contracting authorities revised their annual procurement plans.

➤ **Element 3.11.**

Documents and information related to all public procurements conducted in the last calendar year, based on the annual report of the central contracting authority to determine consistency in the use of open procedures.