

1. Is there a KNI system in place in your country? If yes, please indicate the regulatory body's (legislative, executive, etc.) decision or other official document which records the establishment of such system or contains a link to the system or a separate KNI.

Austria	<p>A KNI-system is a necessary tool for the effective evaluation of national strategies, and the role of supreme audit institutions (SAI) in their development and use. The White Paper on KNI defines key national indicators as a specific set of indicators that measure economic and social progress in achieving national goals in the respective areas.</p> <p>In this sense the Austrian Court of Audit (ACA) focuses in the answers to this questionnaire on the recently established system of outcome orientation in the new budget law from the year 2013. Base of this outcome orientation are outcome targets and outcome (key) indicators which are connected with midterm budgetary plans.</p> <p>An amendment of constitution has foreseen among others the outcome orientation as a new budget principle (unanimous decision in parliament 2007). It entered into force in 2009. Detailed legal provisions were laid down in the new federal budget law (unanimous decision in parliament 2009, effective date January 2013).</p> <p>Total budget headings (5 headings across ministries), budget chapters (each assigned to a specific ministry) and global budgets (for specific governmental tasks) are enacted by Parliament. Detail budgets and cost accounting are only binding within the ministries. Global budgets comprehend at most 5 implementation measures referring to one of the outcome targets.</p> <p>Additionally to outcome targets and key indicators in the midterm budgetplan and the yearly budget, a set of indicators exists</p> <ul style="list-style-type: none"> • within the European Program “EU 2020”, furthermore • in a “Monitoring System of Sustainable Development in Austria” and • within the initiative of the national Statistical office to measure social wellbeing and quality of life as well as social and sustainable progress of a society with a set of indicators on “How is Austria?”¹
Bulgaria	<p>System of Indicators for measuring the impact of The National Development Programme: Bulgaria 2020 (NDP BG2020) by strategic objective is created. The NDP BG2020 is the leading strategic and programming document detailing the objectives of the development policies of the country to 2020.</p>

¹ http://www.statistik.at/web_de/statistiken/initiativen_zur_fortschrittsmessung/index.html

	In accordance with the euro zone indicators system NSI has elaborated key indicators for Bulgaria.
Finland	Yes, and it's called the Findicator. See the website: www.findikaattori.fi/en
Indonesia	Yes, the regulatory body responsible for the documentation of the establishment of the KNI system is the Ministry of National Development Planning.
Iraq	National indicators system was mentioned in the national development plan 2013-2017 and that includes developmental indicators on all (economic, social and environmental) levels etc. According to Ministry of Planning enforced law no. (19) of 2009 which determined that preparing and evaluating long and medium term national development plans in coordination with the ministries, non-ministerial bodies , private and mixed sectors and civil society organizations were within the Ministry's goals.
Italy	The KNI system is currently being implemented; this system is not binding. In our accounting system (social accounts), there is an unique (non-legislative) document made official by the General Accounting Office.
Kazakhstan	According to Item 39 of Decree of the President of the Republic of Kazakhstan No. 931, dated 04 March 2010, "On Certain Issues of Further Functioning of the Public Planning System in the Republic of Kazakhstan" (hereinafter referred to as the Decree), the key nationwide indicators (KNI) of country development are the main macroeconomic indicators and the indicators of development of the country's socio-political system, i.e. the more consolidated indicators underlining the country's overall development status (for example, GDP, indicators of the population's living standards, etc.).
Latvia	No While a variety of indicators are used in Latvia, there is no generally accepted, comprehensive indicator system for the nation as a whole.
Lithuania	There is a list of indicators to monitor the implementation of LITHUANIA'S PROGRESS STRATEGY "LITHUANIA 2030". This document is available on the website: http://www.lietuva2030.lt/
Moldova	At the present, the Republic of Moldova has not approved an official document regarding the Key National Indicators (KNI) System
Morocco	A KNI system is in place in Morocco since several decades. The main regulatory body is the department of statistics (Direction de la Statistique), located at the High commission on planning. Other institutions are involved in the process of the establishment of the KNI system.

<p>Republic of South Africa</p>	<p>Yes there is a KNI system in place. The department of performance planning, monitoring and evaluation (DPME) in the office of the President together with the National Treasury (dept of Finance) is overall responsible for establishing the KNI's and relevant systems and requirements in this regard. Please use the link (below) to access the DPME website for further information. Information on the 14 national outcomes (main national development indicators) can also be obtained from this website.</p> <p>http://www.thepresidency-dpme.gov.za/Pages/default.aspx</p> <p>Also refer to the following documents attached:</p> <ul style="list-style-type: none"> • Framework for managing programme performance information. • Framework for strategic plans and annual performance plans.
<p>Ukraine</p>	<p>In September 2014, the President of Ukraine presented a Strategy of reforms - 2020, where 21 key indicators were defined. Those indicators formed a system of key national indicators. The strategy is currently being finalized considering the opinion of the public.</p> <p>Besides, a number of key indicators of economic and social development of Ukraine are used to forecast social and economic development of Ukraine (Forecast of economic and social development of Ukraine for 2015 and the main macroeconomic indicators of economic and social development of Ukraine for 2016 and 2017 were approved by the Decree of the Cabinet of Ministers of Ukraine as of 27.08.2014 № 404)</p>
<p>Zambia</p>	<p>There is no legislated system of KNI systems in the country. However, what is available is a national development planning framework referred to as Vision 2030. The country develops five (5) year period National Development Plans (NDPs) which contain the intentions of Government per sector. The KNIs are spelt out in this document. There is also a system of a rolling medium term Expenditure Framework which has other short term indicators.</p> <p>Therefore, within the documents referred to above:</p> <ol style="list-style-type: none"> a) Vision 2030. b) National Development Plan – currently the revised National Development Plan 2012 – 2016 c) The medium Term Expenditure Framework 2014 – 2016 <p>There are indicators at program, sectoral and national level some of which are KNI. In addition, Zambia being a member of the United nations (UN), it has the resolve of meeting the Millennium Development Goals (MDGs) which with the associated Social National Development Indicators.</p> <p>Though this be the case, there is no law for KNIs.</p>

Russia	<p>The Russian Federation is currently planning to establish a system of target indicators based on the priorities of socio-economic development, which will later form the basis of the KNI system. The creation of that system is provided for under Federal Law 172-FZ On Strategic Planning in the Russian Federation, dated 28.06.2014.</p> <p>In further replies to the questions of the Questionnaire we will cover the system of indicators of Russian presidential decrees, dated 7 May 2012, government programmes and programmes of socio-economic development of the Russian Federation, which will be accepted as a basis for forming the KNI system.</p>
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2. What are the main national development indicators used in your country and how many are there? Which of them are defined (or can be determined) as key national indicators?

Austria

Implementing outcome orientation every budget chapter contains at most 5 outcome targets each and at most 5 indicators to measure the achievement of each outcome target. Outcome targets have mostly strategic character and show the main political priorities of the ministries. The budget law of 2014 for example contains 103 outcome targets and 277 outcome indicators. Outcome indicators play an important role in the steering procedure.

Under the terms of the “White Paper on Key National Indicators” a key national indicator system generally includes social, economic and environmental indicators of a nation to provide an overall picture of the country’s progress and well-being. So some of these 277 outcome indicators could be seen as key national indicators e.g.:

Ministry	Outcome Target	Outcome Indicator
Labour	Improving the ability to work for elderly persons (50+)	Employment rate for elderly persons
Social Affairs	Increase of participation of persons at risk of poverty in social and economic life	Number of persons at risk of poverty (deprived persons)
Finance	Stability through longterm, sustainable consolidated public finances for upcoming challenges f.ex strengthening the business location, guarantee social security	Structural deficit of the state public debt rate
Interior	Keeping the high level of internal security in Austria especially by traffic surveillance, fighting crime and terrorism	Ranking in OECD-Better Life Index Subjective security feeling
Environment	Sustainable use of resources and secondary raw material	Recycling rate of waste of private households

Bulgaria

Statistic KNI are:

Bulgarian Key Sustainable Development Indicators

Theme	Indicators
SOCIOECONOMIC DEVELOPMENT	Growth rate of real GDP per inhabitant
SUSTAINABLE PRODUCTION AND CONSUMPTION	Municipal waste generated per capita Energy intensity
SOCIAL INCLUSION	At-risk-of-poverty rate before and after social transfers Long-term unemployment rate Early school-leavers
DEMOGRAPHIC CHANGES	Total fertility rate Coefficient of demographic replacement
PUBLIC HEALTH	Life expectancy at birth, by gender
CLIMATE CHANGE AND CLEAN ENERGY	Total greenhouse gas emissions Total final energy consumption and RES

SUSTAINABLE TRANSPORT	Modernization of transport infrastructure, by type
NATURAL RESOURCES	Population connected to urban waste water treatment plants with at least secondary treatment
GLOBAL PARTNERSHIP	-
GOOD GOVERNANCE	-

Indicators for measuring the impact of NDP BG2020 by strategic objective.

Goal 1: Improvement of life standard through competitive education and training, creating conditions for quality employment and social inclusion and guaranteeing available and high quality health care.

GDP per capita in real terms

Indexes of the physical volume of real GDP per capita calculated in PPP (EU27=100)

Factor for employment (20-64 years old)

Factor for unemployment (15-64 years old)

Population under risk of poverty or social exclusion

Mortality by reasons and gender

Provisioning of doctors for the population

Provisioning of population with dental care doctors

Goal 2: Creating infrastructure networks providing optimal conditions for development of economy and qualitative and health care environment for the population

Average speed of trains in the railroad transportation (passenger and freight services)

Road accidents

Republican road network according to the road class

Population related to drinking water processing plants

Population related to UPPWW

Produced municipal wastes

Technological wastes of electrical power on the distribution network

Technological wastes of electrical power on the transmission network

Enterprises having access to broadband Internet

Households with broadband access to Internet

Number of created scientific infrastructures of national significance according to "National Road Map for Scientific Infrastructure"

Goal 3: Providing competitiveness of economy through ensuring favourable business environment, encouraging investments, applying

	<p>innovative solutions and increase of resource efficiency</p> <p>Export of goods and services as percentage of GDP</p> <p>Labour Productivity</p> <p>Energy Intensity of Economy</p> <p>Relative share of expenses for SRDA of GDP</p> <p>Innovative index according to the research Innovation Union Scoreboard</p> <p>Share of innovative enterprises compared to the total number of enterprises</p> <p>Share of high-technological export compared to the total export - Eurostat</p> <p>Gross Added Value (GAV)</p>
Finland	At the moment there are 105 indicators in the Findicator service. There is no separate “key indicator” set.
Indonesia	Currently, there are 14 national priorities set within the four years period of National Planning
Iraq	The National development indicators were mentioned in the development plan for 2013-2017 and it was divided into nine main chapters where every single chapter includes a detailed explanation and analysis of the developmental, financial, monetary, human, social, special and environmental plan on all the sectors’ level. The analysis included explaining reality, challenges, visions and goals.
Italy	<p>The main national Key indicators are twelve and are the following: Health, Education and Training, Work and Life Balance, Economic Wellbeing, Social Relationships, Politics and Institutions, Security, Subjective Well-being, Landscape and Cultural Heritage, Environment, Research and Innovation, Quality of services.</p> <p>In addition further indicators have been selected with high statistical quality.</p>
Kazakhstan	<p>The Strategic Development Plan of the Republic of Kazakhstan until 2020, approved by Decree of the President of the Republic of Kazakhstan No. 922, dated 01 February 2010 (hereinafter referred to as the Strategic Development Plan) includes, among other things, the following indicators:</p> <ul style="list-style-type: none"> - by 2020, Kazakhstan is to become one of the world’s top 50 most competitive countries; - by 2020, the Kazakh economy in real terms is set to grow more than 30% vs 2009; - by 2020, the level of gold and foreign currency reserves will not be less than the three months of import or the volume of short-term foreign debt of the public and corporate sectors of the country’s economy. The assets of the National Fund will amount to no less than 30% of the GDP; - by 2020, the share of the population earning less than the minimum wage will drop to 8%;

- by 2020, as a result of the measures enforced the share of family and domestic crimes committed against women is to fall to 9.7% and that of crimes against minors - to 2.2%.

The Strategic Development Plan maps out five key areas of state activity:

- 1) preparation for post-crisis development;
- 2) ensuring of sustained economic growth through accelerated diversification brought about by industrialization and infrastructure development;
- 3) forward-looking investment - enhancing of the competitiveness of human capital in order to attain sustainable economic growth, prosperity and social well-being for Kazakhstan;
- 4) provision of high-quality social, housing and public utility services to the population;
- 5) promotion of interethnic harmony, security, and stability of international relations.

Each key area of activity of the state comprises strategic objectives and indicators.

For example, the key area “ensuring of sustained economic growth through accelerated diversification brought about by industrialization and infrastructure development” consists of the following strategic objectives and indicators:

- 1) by 2015:
 - the share of the manufacturing industry in the GDP structure will be no less than 12.5%; the share of non-resource export in the overall export volume shall amount to no less than 40%;
 - the export potential of the agrarian sector will rise to 8% of the overall export volume;
 - 80% of the demand for building materials will be produced inside the country;
 - the production and export of metallurgical products will double (relative to the 2009 level).
- 2) by 2020:
 - the share of the manufacturing industry in the GDP structure will be no less than 13%;
 - the share of non-resource export in the overall export volume will amount to no less than 45%;
 - labor productivity in the agri-industrial complex will increase four-fold in the least;
 - own generation of energy meeting the requirements of the economy will amount to 100%.

The key area “provision of high-quality social, housing and public utility services to the population” comprises the following strategic objectives

	<p>and indicators:</p> <p>1) by 2015:</p> <ul style="list-style-type: none"> - unemployment rate will be no more than 5%; - the share of gainfully employed population will rise to 62.5% of the total self-employed population; - the amount of basic pension payment will be brought to 60% of the minimum wage amount; - the amount of state social security benefits will be raised no less than 1.2 times compared with 2010; <p>2) by 2020:</p> <ul style="list-style-type: none"> - unemployment rate will not exceed 5%; - the share of high-skilled workforce will rise to 80% of the total workforce; - the coverage of the defined contribution pension system will reach 100% and 40% of wage earners and self-employed population, respectively; - the share of the population earning less than the minimum wage will drop to 8%.
Latvia	<p>National development indicators are set in the ‘<i>Sustainable Development Strategy of Latvia until 2030</i>’ (55 indicators)². They are further broken down as measurable targets in the <i>National Development Strategy 2014-2020</i> (around 90 measures)³ – see Annexes I and II respectively.</p> <p>There is no definition of KNI.</p>
Lithuania	<p>There are 31 indicators. All of them can be defined as key national indicators</p>
Moldova	<p>At the moment, in the Republic of Moldova are being used 109 social – economic indicators (see the attached list), 47 of which are considered to be KNI (see the attached list).</p>
Morocco	<p>The KNI defined are related to:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Macroeconomic indicators <p>National accounts Balance of the payments Exportations Importations Money, inflation and stock exchange. Exchange rate</p> <ul style="list-style-type: none"> <input type="checkbox"/> Public finance indicators

² Sustainable Development Strategy of Latvia until 2030,
http://www.pkc.gov.lv/images/LV2030/LIAS_2030_en.pdf

³ National Development Plan (NAP) 2014-2020,
http://www.pkc.gov.lv/images/NAP2020%20dokumenti/NDP2020_English_Final.pdf, general overview pf the NAP http://www.pkc.gov.lv/images/NAP2020%20dokumenti/NAP2020_infografikaEN.pdf.

	<p>Public expenditures Public resources Debt</p> <ul style="list-style-type: none"> <input type="checkbox"/> Sectorial indicators <p>Agriculture fisheries Mining Energy Water Industry Real estate Transports and logistics Tourism Telecommunications insurance</p> <ul style="list-style-type: none"> <input type="checkbox"/> Social indicators <ul style="list-style-type: none"> ◦ Population ◦ Employment ◦ Healthcare ◦ Prices and cost of living <input type="checkbox"/> Basic equipments <input type="checkbox"/> Education and professional training <p>All of these indicators can be defined as key ones.</p>
<p>Republic of South Africa</p>	<p>There are 14 national outcomes (main national development indicators) in South Africa which was adopted by Parliament in 2013 as follows.</p> <ol style="list-style-type: none"> 1. Quality of basic education 2. A long and healthy life for all South Africans 3. All people in S.A are free and safe 4. Decent employment through inclusive economic growth 5. A skilled and capable workforce to support an inclusive growth path 6. An efficient and responsive economic infrastructure network 7. Vibrant, equitable , sustainable rural communities contributing towards food security for all 8. Sustainable human settlements and improved quality of household life 9. Responsive, accountable, effective and efficient development local government system 10. Protect and enhance our environmental assets and natural resources 11. Create a better south Africa , contribute to a better and safer Africa in a better world 12. An efficient, effective and development-oriented public service 13. an inclusive and responsive social protection plan

	Transforming society and uniting the country
Ukraine	<p>The Strategy of reforms – 2020 contains 21 key indicators (rating of the easiness of conducting business, the Global Competitiveness Index, GDP per capita, net income of foreign direct investments, the maximum ratio of the overall fiscal deficit to GDP, the maximum ratio of total public debt to GDP, inflation, military spendings, the number of professional soldiers, trust of the expert environment to the court, updating the staff of civil servants, limit the proportion of one vendor's total purchases of any energy source, the average life expectancy, the share of local budgets in the state budget, the spread of broadband Internet, the percentage of leavers who have complete command of 2 foreign languages, citizens of Ukraine who are proud of their country, the number of prizes at the Olympic Games 2020 in Japan, the global competitiveness index in the fight for talents, the quantity of films of Ukrainian origin in wide distribution).</p> <p>In the forecast of economic and social development of Ukraine are involved 20 indicators. 12 of them are considered as key ones (GDP, CPI, price index of industrial production manufactures, the profit of the profitable enterprises, the total labor costs and other payments related to the hiring relations, payroll for hired employees and money provision for military personnel, the average monthly wage, the number of employees in economic activity at the age of 15 - 70 years, the unemployment rate of the population aged 15 - 70 years, productivity of labor, trade balance, exports of goods and services, imports of goods and services).</p>
Zambia	<p>These can be categorized as macroeconomic, governance, social and others. They are cascaded to sectors within the NDPs. The following are some of them:</p> <p>Economic</p> <ul style="list-style-type: none"> - External and internal debt - GDP - Inflationary rate - Level of unemployment - Foreign Direct Investment rate <p>Social</p> <ul style="list-style-type: none"> - The Indicators around the MDGs including those on Maternal Health, Child Mortality, Education, Poverty Reduction, Human Rights and others, Social <p>Governance</p> <ul style="list-style-type: none"> -Corruption Index, Human Rights Position and others
Russia	<p>The ten decrees of the President of the Russian Federation, dated 7 may 2012, contain around 50 indicators.</p> <p>These include:</p> <ul style="list-style-type: none"> - capital investment,

- productivity of labour,
- life expectancy,
- real income of the population,
- wages of certain categories of employees (doctors, other medical personnel, school teachers, lecturers of higher educational institutions, etc.)
- crude birth rate
- crude mortality rate and also rates

As indicators characterizing the socio-economic development of the Russian Federation, the following may be currently considered: aggregate indicators of the socio-economic development forecast of the Russian Federation (index of consumer prices, GDP volume and dynamics, industrial output and dynamics, agricultural output and dynamics, volume and dynamics of capital investment from all sources of financing, volume and dynamics of retail trade turnover, volume and dynamics of paid services to the population, gross average monthly nominal wage per worker, real wage, real disposable household income, average retirement pension, minimum wage on average per capita, population earning less than the minimum wage as percentage of the total number of the population, export, import, gainfully occupied population, employed in the economy, total number of the unemployed, productivity of labour).

The national indicators characterizing the socio-economic development of the Russian Federation may also include several indicators of the Concept for Social and Economic Development of the Russian Federation for the Period Ending in 2020 (which requires updating).

3. Which spheres are the (key) national indicators developed in your country relevant to? Please select all the applicable options: (economy: employment, transportation, finance; society: health, housing, education, crime, culture; environment: natural resources, ecosystems; quality of life, etc.)?	
Austria	As mentioned above all main tasks of the Austrian federal government should be covered in outcome targets and indicators of the midterm budgetary plan and the yearly budget (e.g. in the fields of employment, finance, crime). Furthermore KNI are used within the European Program “EU 2020” (e.g. in the field of education) and in the “Monitoring System of Sustainable Development in Austria” (e.g. in the field of environment). (see also the answer to question 1)
Bulgaria	The KNI developed in Bulgaria are relevant to all of the above mentioned fields.
Finland	See the webpage www.findikaattori.fi/en ; most of these fields are included.
Indonesia	<ul style="list-style-type: none"> a. Bureaucracy and Governance Reform (10 indicators); b. Education (6 indicators); c. Health (12 indicators); d. Poverty Reduction (5 indicators); e. Food Security (8 indicators); f. Infrastructure (14 indicators); g. Investment and Business Climate (9 indicators); h. Energy (6 indicators); i. Environmental and Management of Natural Disaster (12 indicators); j. Left-behind, Frontier, Outermost and Post-Conflict Areas (4 indicators); k. Culture, Creativity and Technology Innovation (7 indicators); l. Political, Law and Security (13 indicators); m. Economic (15 indicators); n. Enhancement of Welfare of the People (15 indicators).
Iraq	All spheres mentioned are almost covered in the development plan as a national indicator except the paragraph related to crime.
Latvia	National indicators are developed in such general areas ⁴ as: <ul style="list-style-type: none"> - Economics and Finance; - Population and Social Processes; - Industry, Trade and Services; - Transport; - Agriculture and Forestry; - Environment and Energy; Science and Technology
Lithuania	All of them

⁴ Central Statistical Bureau of Latvia, <http://www.csb.gov.lv/en/dati/key-indicators-30780.html>

Moldova	The Key National Indicators can be used in all areas of socio – economic development of the State (finance, business, education, transport, roads, energy, social assurance, justice, health, etc.).
Morocco	<p>The spheres the KNI are relevant to concern:</p> <ul style="list-style-type: none"> • Data about activity, employment and unemployment (quarterly, annual) • Regional statistical yearbooks (annual) • Exploratory and prospective Economic budgets • National accounts • Demographic studies • Demographics: indicators for monitoring and evaluation of population policy in Morocco • Human development • Surveys on industry, mining, energy and collective equipments (realizations and forecasts) • Consumer Price index • Industrial production index • Producer price index • Social indicators • Investment of public administration sector • Prospective studies • Regional monographies • Studies about poverty and welfare state • Economic census • Data on informal sector • Production and consumption structure of enterprises
Republic of South Africa	<p>The SA national indicators are relevant to:</p> <ul style="list-style-type: none"> *Society: health, education, housing, crime, social development *Economy: employment, transportation, infrastructure, finance, local government *Environment: natural resources, quality of life
Ukraine	In Ukraine KNI are applied to almost all spheres of economic and social development.
Zambia	<p>Basically all spheres in the national development plans. In particular the following;</p> <ol style="list-style-type: none"> a) Macroeconomic Policies b) Economic sectors <ol style="list-style-type: none"> i) Financial Management ii) Information and communication technology iii) Science, technology and innovation iv) Agriculture, livestock and fisheries v) Energy vi) Transport

	<ul style="list-style-type: none"> c) Social sectors – All the indicators under the MDGs d) Employment and Job creation e) Key Policy Measures and Reforms
Russia	The Russian Federation currently does not have the system of key national indicators. Certain indicators concern all areas of the economy mentioned: employment, transportation, finances; society: health, housing, education, crime, culture; environment: natural resources, ecosystem; living standards, etc.)

4. Is the use of KNI or performance management and reporting legally regulated in your country? If yes, please refer to the relevant legislation and give a short description of the KNI or performance management and reporting requirements.	
Austria	<p>Intended outcomes and outputs are integral part of budget decisions.</p> <p>That's why there are several yearly reports:</p> <ul style="list-style-type: none"> • a budget report⁵ containing economic framework conditions, priorities in budget policies and main developments in time series • the federal financial statement issued by the ACA based on data from the Ministry of Finance⁶ containing mainly fiscal KNI • the report on the achievement of outcome targets⁷ containing the progress of developments in the main policy areas measured by outcome indicators which are defined in the midterm budget plan and the yearly budgets. (see also the answer to question 6) <p>All these reports are discussed and decided in Parliament and publicly available.</p> <p>Finally the new budget law 2013 includes a standardized impact assessment for draft legal acts and major spending programs (ex ante). 8 dimensions (e.g. economy, environment, social issues, gender) are the criteria for assessment. This provides important sources of information for the Court of Audit to assess the effectivity of public spending.</p>
Bulgaria	No.
Finland	No.
Indonesia	Yes, it is regulated with the National Law number 25/2004 about National Development Planning System and Government Regulation number 39/2006 about the Procedures for Controlling and Evaluating the Implementation of Development Plans. Based on these regulations, every executive body within the nation has to report the implementation of the plan quarterly (every three months) to the respective ministers, Minister of Finance and Minister of Interior.
Iraq	the national indicators in Iraq are integral parts of the development plan that the Ministry of Planning sets. The Ministry role in setting the medium and long term national development plan is organized according to the Ministry of Planning's law no. (19) of 2009 within the Ministry's goals.

⁵ https://www.bmf.gv.at/budget/das-budget/Budgetbericht_2014_2015.pdf?4cdv02

⁶ <http://www.rechnungshof.gv.at/en/news/view/detail/rechnungshof-legt-bundesrechnungsabschluss-2013-vor.html>

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https://www.oeffentlicherdienst.gv.at/wirkungsorientierte_verwaltung/dokumente/Teil_1__Bericht_zur_Wirkungsorientierung_2013.pdf

Latvia	No
Lithuania	Yes, in the mentioned Strategy
Moldova	<ul style="list-style-type: none"> • National Development Strategy "Moldova 2020", approved by Law nr.166 of 11.07.2012; • Development Strategies of territorial administrative units, approved by local public authorities; • Development Strategy of small and medium enterprises, approved by Government Decision nr.685 of 13.09.2012; • Medium-term budgetary framework, • Other relevant documents; <p>Currently the existing documents are sufficient; some of them need to be revised.</p>
Morocco	The use of performance audit is regulated in Morocco. The legislation about the financial jurisdictions (the court of accounts and the regional courts of accounts) and the General inspectorate of finance ministry of economy and finance) and General inspectoral of territorial administration (ministry of interior) give a description of the performance audit process and reporting requirements.
Republic of South Africa	<p>Yes. In terms of the legislation relevant to national, provincial and local government, reporting on KNI has to take place on an annual basis. The legislation further requires the existence of a performance management (or KNI) system.</p> <ul style="list-style-type: none"> • Applicable to national and provincial government <p>In terms of the Public Finance Management Act, 1999 (Act No.1 of 1999), it is a legislative requirement for accounting officers /accounting authorities to report annually on the performance of the entity against predetermined objectives [section 40(3)(a)].</p> <ul style="list-style-type: none"> • Applicable to local government <p>In terms of the MFMA, it is a legislative requirement for accounting officers to report annually on the performance of the entity against predetermined objectives [section 121(3)(d) and 127(1)].</p>
Ukraine	The Law of Ukraine On State Forecasting and Developing programs of economic and social development of Ukraine; Resolution of the Cabinet of Ministers of Ukraine as of 26.04.2003 № 621 On the development of forecasting and policy documents of economic and social development and drafting budget.
Zambia	<p>The use of KNI is not regulated. It is however done to inform Policy and to report administratively.</p> <p>Our Cabinet Office requires that all the sectors within the development Plan report to Parliament, through Cabinet about their past year performance including specific achievements as related to all programmes</p>

	and activities in general and Key Performance Indicators (KNIs) in particular.
Russia	<p>Federal Law 172-FZ On Strategic Planning in the Russian Federation, dated 28.06.2014, uses the concept of target indicators characterizing the achievement of priorities of socio-economic development of the Russian Federation</p> <p>Article 13 of Federal Law 41-FZ On the Accounts Chamber of the Russian Federation, dated 05.04.2013, (as amended 04.11.2014) provides for the following among other functions:</p> <p>“monitoring and analysis of the formation and use of the system of target indicators based on the priorities of socio-economic development of the Russian Federation when drafting and implementing the documents of strategic planning of the Russian Federation within the remit of the Accounts Chamber”.</p> <p>The use of target indicators of government programmes and also the evaluation of the effectiveness of implementation of government programmes on their basis are regulated by Russian governmental resolution 588, dated 2 August 2010, On Approval of the Procedure of Development, Implementation and Evaluation of Performance of Government Programmes and Russian Ministry of Economic Development order 690, dated 20 November 2013, On Approval of Guidelines for the Development and Implementation of Government Programmes of the Russian Federation.</p>

5. At what level are KNIs used in your country? Is it applicable at supranational, national, subnational/provincial, federal, local, etc. level?	
Austria	<p>Austria consists of 3 levels of government: the federal state, 9 provinces (Länder) and 2102 local communities. KNIs are also used on subnational level. The targets are related to midterm budgetary plans. About half of the provinces have launched projects to establish outcome orientation in budgetary planning and –management. The state of Styria has already implemented an outcome oriented budget management system using targets and key indicators according to the new budget regime on federal level (as described in answers to questions 1, 2, 4). The Austrian capital Vienna has launched a system to achieve gender equality based on targets and key indicators. Some municipalities have realized elements of outcome orientation mainly in the field of customer satisfaction. A NPO-Center for Public Administration Research has published manuals to provide support for cities and municipalities in the process of implementation of outcome orientation.</p> <p>The ACA has developed a municipality monitoring tool for financial risk assessments. It is applicable for audit planning and preparation of audits at operational level (e.g. selection of peers). Upon request and in line with its advisory approach, the ACA also provides the specific fact sheets to the respective municipalities (as a service free of charge).</p> <p>The goals of this analysis instrument are</p> <ul style="list-style-type: none"> • to prepare a profile for each municipality with due consideration of all relevant factors, • to assess the municipalities with regard to their significance for the audit activities of the ACA and • to rank the municipalities according to their financial risk on the basis of certain indicators. (e.g. net debts, personnel expenses) <p>The core part of the monitoring tool is the indicator model. It identifies indicators from existing data and identifies indicators to thematically defined “indicator clusters” (e.g. administrative structure) Finally an index for the audit relevance between 1 and 100 is defined (the lower the better).</p> <p>Data sources for the indicator model are cross-cutting accounts of the Budgeting and Accounts Regulation including the market enterprises, detailed information of the closed accounts, statements of debts and liabilities, numbers of population according to Statistics Austria.</p>
Bulgaria	At national level.
Finland	Finnish KNIs are applicable at the national level.
Indonesia	The KNIs used at the national level are broken down into the provincial

	level and local government level
Iraq	it is applied on the federal level including regions and local levels.
Italy	The KNIs are used at both at central and local level.
Latvia	N/A
Lithuania	National
Moldova	The KNI are applied both at national and local levels.
Morocco	The KNI system is used at national and regional levels. Currently there are 16 administrative regions in Morocco. The regional delegations of HCP collect data concerning key indicators.
Republic of South Africa	KNI's are used at all three levels of government, i.e. national, provincial, local government level.
Ukraine	At all levels
Zambia	Our country is yet to be decentralized. Therefore the major use of KNI is at national, provincial and sectoral levels although the implementation of the decentralization Policy is also being used as an indicator to take power and development to the citizens at grass root levels.
Russia	At state (federal and regional) and municipal level as part of implementation of government and municipal programmes.

6. Which body/bodies is/are responsible for the creation, development, selection of the KNIs, their evaluation, etc.? (private/public/private-public partnership, independent/subordinate institution/organization)	
Austria	Federal ministries propose outcomes, implementation measures and indicators to Parliament for decision. The Federal Chancellery supports and monitors ministries but is not authorized to issue directives to ministries. The Chancellery reports to Parliament on results and monitoring (first report October 2014). Parliament takes decisions and may amend performance proposals. Total budget headings (5 headings across ministries), budget chapters (32, each assigned to a specific ministry) and global budgets (for specific governmental tasks) are enacted by Parliament. Detail budgets and cost accounting are only binding within the ministries. (see also the answer to question 1)
Bulgaria	There is no such authority. The elaboration of strategic documents and indicators for their execution is a responsibility of the Council of Ministers and of the respective ministry.
Finland	<p>Findicator has been set up as a joint project between Statistics Finland and the Prime Minister's Office. Experts with interests ranging from indicator development and information services to web publishing and statistical data presentation collaborated in the project.</p> <p>The process of selecting the indicators went through four phases:</p> <ol style="list-style-type: none"> 1. Survey of national and international sets of indicators and identification of the most common indicators: When Findicator was in the planning stage, a number of national and international sets of indicators measuring social or sustainable development were examined. This analysis resulted in a list of some 100 indicators for social progress, and these were then grouped according to theme. 2. Consultation with potential users: The indicator list was further defined on the basis of feedback received from 15 individuals working in close contact with political decision making (including Members of Parliament, their assistants, public servants from parliamentary group offices, information specialists, etc.). 3. Consultation with experts: Experts from a variety of ministries and branches of government along with researchers and contacts from statistics providers were asked to comment on the list as modified on the basis of user requests. Sources and their ability to make data available for the service were also looked into. 4. Content production: The list of indicators served as the basis for the online service. As the process of compiling the statistics got under way the indicator set was

	further refined according to the actual availability of data.
Indonesia	The body responsible for the creation, development and selection of the KNIs and their evaluation is the Ministry of National Development Planning.
Iraq	The main responsible body is the Iraqi Ministry of Planning.
Italy	Public bodies are responsible for creation, development selection and evaluation of KNIs.
Latvia	N/A
Lithuania	It was an initiative of government involving society and social and economic partners
Moldova	The development, adjustment, analysis and reporting of the KNI are related to State authorities functions, with periodic involvement of subordinate research institutes (including the Ministerial Committee for Strategic Planning).
Morocco	<p>The institutions responsible for the creation and development of KNI are:</p> <ul style="list-style-type: none"> • High commission on planning (Haut Commissariat au Plan) : www.hcp.ma • Ministry of finance : www.finances.gov.ma • Central Bank of Morocco (Bank al Maghrib) : www.bkam.ma • Ministry of Interior (Territorial Units) • Sectorial ministries • Other institutions <p>The private economic environment center (centre marocain de conjoncture) evaluates regularly the Moroccan KNI indicators.</p>
Republic of South Africa	The DPME (referred to above) is overall responsible for the creation, development and selections of the key 14 national KNI's. After that has been established each department, public entity and municipality must then create, develop and select their own specific indicators which will be aligned to the relevant national outcomes (KNI's) as well as to the legislative mandate of the relevant entity.
Ukraine	The participants of state programs for forecasting and development of economic and social development – public authorities, which develop, adopt and implement forecasting and program documents of economic and social development.
Zambia	<p>The process that the national development plans and our budgeting follow is through the participation of all citizens either as individuals or institution or both and both the private and public sectors.</p> <p>Although the Government in power gives its Political direction through its manifesto, and presidential pronouncements are given as general guidelines, the process of developing plans and hence KNI's is bottom up.</p>

	<p>The districts, provinces, sectors all participate through the District Development Committees (DDC's) and Provincial Development Committees (PDCs). All Public institutions are also required to have strategic plans that are in line with national development plans.</p> <p>At national level, the Ministry of Finance coordinates the Planning process and hence the coming up of KNI's through the various sectors.</p> <p>Therefore, the development of KNI is both at national level and sectoral levels. The Ministry of Finance also coordinates the Monitoring and Evaluation function of the KNI's although Monitoring and Evaluation is a function under each Ministry.</p>
Russia	<p>Direct responsibility for including the indicators into government programmes is borne by the executors in charge of them, who coordinate their actions with co-executors and participants in corresponding government programmes.</p> <p>At the stage of development of government programmes the Ministry of Economic Development drafts an opinion which includes among other things an evaluation of compliance of the indicators employed with their requirements.</p> <p>The Federal Service for National Statistics at the stage of drafting government programmes submits its opinion on matters of organization of statistical monitoring of indicators.</p> <p>The Accounts Chamber of the Russian Federation in accordance with its powers conducts a preparation of opinions on draft government programmes, including matters of use of those indicators.</p> <p>Government programmes are subject to mandatory public discussion, during which organizations and the public may voice their remarks and proposals, including those concerning the indicators used.</p> <p>Statistical monitoring of indicators is conducted under the Federal Plan of Statistical Work. In most cases it is carried out by the Federal Service for National Statistics, but the use of departmental indicators, indicators calculated by international organizations and others is allowed.</p>

7. Which governmental, public and (or) private organizations are involved in the process of creation and selection of macroeconomic development indicators (KNI)?	
Austria	See answer to questions 2 and 6
Bulgaria	NSI, research institutes, NGOs, etc
Finland	See the answer to Q5
Indonesia	All ministries, mainly which work on the set of national priorities.
Iraq	Parliament, Secretariat General of Ministers Council and its consultants commission, all ministries and non-ministerial bodies, Kurdistan region, provinces, professional unions, UN mission to assist Iraq and agencies related and economic experts.
Italy	The National Institute of Statistics – ISTAT, The National Council for Economics and Labour – CNEL, Statistic Offices of the Italian provinces – CUSPI,
Latvia	N/A
Lithuania	Representatives from governmental, public and private organizations/companies are involved
Moldova	Ministry of Economy, National Bank of Moldova, Ministry of Finance, Ministry of Internal Affairs, National Bureau of Statistics, National Commission for Financial Market, National Office of Social Insurance, Public Property Agency, National Employment Agency.
Morocco	The High commission on planning (Haut Commissariat au Plan) : www.hcp.ma
Republic of South Africa	Various government departments and private organisations are involved but the process overall will be coordinated by the national treasury and department of economic affairs.
Ukraine	Such institutions in Ukraine are: the Cabinet of Ministers of Ukraine, the Ministry of Economic Development and Trade of Ukraine, the Ministry of Finance of Ukraine, the National Bank of Ukraine, the State Statistics Service of Ukraine. The Presidential Administration of Ukraine, the National Council of Reforms, the Renaissance Foundation, the European Bank for Reconstruction and Development, the National University of Kyiv-Mohyla Academy, Ukrainian and international independent experts took part in the process of development of the Strategy of reforms - 2020.
Zambia	While the Ministry of Finance coordinates, all the sectors through Sectoral Advisory Groups (SAGs) are involved. SAG's are composed of experts from each sector Ministry/Institution, the NGO's and the Private Sector with particular sectoral interest.
Russia	See answer to question 6

8. What is the procedure in your country to establish (or select) KNIs (macroeconomic indicators)? Which selection criteria have been used? Please, give a detailed description, if there is such a description.	
Austria	See answer to question 6. According to § 41 federal budget law the selection criteria quality criteria are: relevance, consistency, traceability, comparability, ability to be verified.
Bulgaria	The creation of the System of Sustainable Development Indicators of Bulgaria is a result of a joint project between Eurostat and NSI with the co-operation of Directorate “Energy Strategy” of the Ministry of Economy and Energy. The Swiss Statistical Office was invited to be a consultant on the project. We would like to express our gratitude to Mr. André de Montmollin and Ms. Jana Wachtl whose experience and systematic approach were of great assistance to the Bulgarian team in the development of the indicator set.
Finland	See the answer to Q5
Indonesia	Based on the Law No.25/2004, The Ministry of National Development Planning prepares the Long-term National Plan which is elaborated from the President’s vision, mission, and programs which then translated into National Development Strategies. They also prepare the general policies, national priorities and also the macro economy framework. The macroeconomic indicators are selected based on their compatibility with the President’s vision, mission and the set of National Priorities.
Iraq	<p>The sharing method is adopted to prepare the plan included the important national indicators in its all stages starting in setting its general framework to identify facts and possibilities, to identify problems and limits, set inspections and turning into aims and means to achieve them. Members of Parliament, ministries, non-ministerial bodies, provinces, private sector, professional unions, related academies, civil society organizations and international organizations and donors have been participated, The partnership forms have taken multiple aspects as follows:</p> <ul style="list-style-type: none"> - Forming the Supreme Committee for the leadership and supervision of preparation the plan document. Its responsibilities is to approve the general framework and development model of the plan, the developmental directions and priorities, total budget of the plan, approve the plan's overall economic accounts and the population growth rate. - Forming a technical committee that has undertaken tasks to develop work methodology, mechanisms, the general framework of the plan, set the structure of the plan’s background papers, the allocation of responsibilities and roles on the sectoral committees, follow the progress and submit the results to the Supreme Committee for approval. - Forming 12 specialized sectoral committee responsible for the quality

	of the background papers and studies prepared for the plan, each according to its specialization. These committees are (the Macroeconomics Committee, calculation the financial revenues of the plan Committee, Population and Manpower Studies Committee, agricultural sector and water resources Committee, Industry and Energy Committee, Transport and Communications Committee, Construction Committee, Human and Social Development Committee, Spatial Development Committee, Environment Sustainability Committee, Private Sector Committee, Good Governance Committee).
Italy	<p>A system of KNI has to be individually designed as to identify strengths and weaknesses, gender differences, as well as particular territorial disequilibrium or advantaged/disadvantaged social groups, even in an intergenerational perspective.</p> <p>Therefore, in parallel with the studies and analysis of the national experience, through the Equitable and Sustainable Well-Being project (BES) some local level projects have been developed as the: “BES of the provinces” and “URBES of metropolitan cities” with the aim of establishing a sound research and analysis basis to identify and define context indicators, through sectorial and regional depth studies, and outputs indicators in relation to the sectors of intervention that are consistent with the perspective of measuring the BES.</p>
Latvia	N/A
Lithuania	N/A
Moldova	At a centralized level is being created a working group in order to select and develop macroeconomic indicators, which are composed by representatives from: Ministry of Economy (responsible), Ministry of Finance, National Bank of Moldova, Ministry of Labor, Social Protection and Family, National Institute of Economic Research. Those selected indicators are the basis of the state development strategies at all levels, as well as the development of short and medium term forecasts (MTBF budget law).
Morocco	The KNI in Morocco are established in accordance with the United-Nations System of NationalAccounts, mainly by the HCP.
Republic of South Africa	There are no formal procedures that are followed in establishing macro-economic indicators.
Ukraine	-
Zambia	As given in 1, 4, 5 and 6 above
Russia	<p>The procedure is set forth in answer to question 6.</p> <p>The system of target indicators of a government programme is formed based on the need to ensure the possibility of verification and validation of the achievement of objectives and attainment of goals set in the government programme.</p> <p>In this context, the indicator proposed should represent a quantitative</p>

<p>characteristic of the outcome of achievement of the objective (goal attainment) of the government programme, while their composition and quantity should be necessary and sufficient for verifying the achievement of the objectives (goal attainment) of the government programme..</p> <p>The indicators of government programmes should meet the following requirements:</p> <ul style="list-style-type: none">- adequacy;- accuracy;- objectivity;- comparability;- unambiguity;- cost effectiveness;- credibility;-timeliness and regularity.
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9. What basis is used when your country develops and determines the set of key national indicators? (Multiple answers are possible: statistics, social surveys, ratings, in the case of other options, indicate the method for determining the indicators)	
Austria	Statistics, social surveys, OECD Ranking, internal steering data;
Bulgaria	Most of indicators are statistical.
Finland	See the answer to Q5
Indonesia	The basis to determine the set of key of national indicators is through statistic data and the goals set by the current governance (President/executive bodies).
Iraq	The plan depends on the realistic approach in analysis and deduction, where conducting a comprehensive analysis of the reality of the Iraqi economy in its macro, sectoral and spatial dimensions and also analysis the reality of public services, the infrastructure, environmental reality, the various human and social development indicators, with a focus on vulnerable groups (women, children, the disabled .. etc.) using statistical and sociological surveys according to the latest ways and by a government agency specialized in this area, which is the Central Bureau of Statistics of the Ministry of planning.
Italy	National indicators have initially been identified by the National Institute of Statistics – ISTAT and the National Council for Economics and Labour – CNEL. Subsequently, 134 indicators have been added in order to show specific features of each local community. Statistics, analysis and social survey are the basis to form the updated set of KNIs.
Kazakhstan	Drafting requirements of the Strategic Development Plan of the Republic of Kazakhstan, including key indicators, strategic objectives and indicators are reflected in Subitem 2.1 of the Decree of the President of the Republic of Kazakhstan No. 931, dated 04 March 2010, “On Certain Issues of Further Functioning of the Public Planning System in the Republic of Kazakhstan”
Latvia	N/A
Lithuania	Statistics, social surveys, ratings
Moldova	The KNI are developed in base on statistical data, socio – economic research/studies.
Morocco	Statistics, surveys and censuses.
Republic of South Africa	All options mentioned are relevant
Ukraine	Statistics and ratings
Zambia	Since the national indicators are frames at sectoral level, statistical baseline studies are undertaken. The monitoring and evaluation is also undertaken using the same approach.

	<p>However, we have the central statistics Office that is an established Government wing that collects data through surveys and other means to measure KNI's at any particular moment such as unemployment, inflation, GDP an others.</p>
Russia	<p>As it was mentioned in the answer to question 6, the statistical monitoring of indicators is carried out under the Federal Plan of Statistical Work. In most cases it is carried out by the Federal Service for National Statistics, but the use of departmental indicators, indicators calculated by international organizations, etc. is allowed.</p> <p>The use of surveys (among members of the public and businessmen) is also allowed by regulations, but is not common.</p>

10. What is the frequency of data accumulation for (key) national indicators? (Possible answers: regularly (quarterly, annually), occasionally upon request, etc.)	
Finland	Regularly, as soon as official statistics are published
Indonesia	Regularly, quarterly and annually
Iraq	Annually collecting and analysis of data regularly.
Italy	At the moment, there is an annual frequency.
Kazakhstan	The monitoring of the Strategic Development Plan of the Republic of Kazakhstan is performed yearly.
Latvia	National indicators: Regularly
Lithuania	Annually
Moldova	Periodically (quarterly, annually)
Morocco	Quarterly and annually. Surveys are mandated upon request.
Republic of South Africa	At least annually but in some instances also quarterly
Ukraine	regularly
Zambia	They are done monthly and reported upon on a quarterly basis
Russia	Statistics on national indicators are gathered systematically with defined frequency.

11. Is there any reporting required on the achievements against (key) national indicators in your country? In which form? (for example: publication of the annual report, the government report, etc.) Which of the reports are available to the public?	
Austria	See answer to question 4
Bulgaria	Annual reports for the execution of the strategic documents.
Finland	No.
Indonesia	Yes, every three months and annually there is a report of the achievement of the KNI. All are made available in the website of the Ministry of National Development Planning.
Iraq	Yes, the development plan includes a complete explanation of the follow up process and results assessment such as the follow up system outputs namely the issuance of an annual report on the results of following up the achievement of plan objectives .Also, issuance of performance audit report for the first half of plan implementation and another one at the end of it to follow up the plan objective attainment and to identify the change in the targeted results and the changes that took place in the course of time.
Italy	Yes, there is the publication of annual report at national and local level.
Kazakhstan	To monitor the Strategic Development Plan of the Republic of Kazakhstan, public authorities responsible for the attainment of target indicators, within their competence, shall submit information to the authorized body in charge of public planning. The authorized body in charge of public planning shall generate a progress report, which is to be submitted to the Government of the Republic of Kazakhstan and also placed on its web portal..
Latvia	National indicators: Government report, available publicly
Lithuania	The government report, which is available on the website: http://www.lietuva2030.lt/
Moldova	Yes. The publication of the annual report, the Government's report - are publicly available once it is published in the Official Journal, as well as when is placed on the responsible institution's websites.
Morocco	Regular reports are published by the institutions involved in the development of KNI, particularly the HCP.
Republic of South Africa	Yes reporting of required on an annual basis in the form of an official publication of individual annual reports by each department and entity. An overall government report is also published annually by the DPME. Refer to the link to the DPME website below for an example of the report that is issued. http://www.thepresidency-dpme.gov.za/keyfocusareas/flsdSite/Pages/FSDM-Reports.aspx
Ukraine	In accordance with the Constitution of Ukraine, the President of Ukraine addresses to the people, with annual and extraordinary messages to the

	<p>Verkhovna Rada of Ukraine on matters of the internal and external situation of Ukraine.</p> <p>Statistical information is being published annually: Total Statistical Yearbook, Statistical compilation by regions of Ukraine, Ukraine in numbers, summary reports of the Government on matters of social and economic development of the country, Bulletins of the National Bank of Ukraine, Reports of the Ministry of Finance of Ukraine on the implementation of the state budget.</p> <p>Each quarter the Ministry of Economic Development and Trade of Ukraine publishes results of economic and social development of Ukraine, including the main indicators of economic and social development on its website.</p>
Zambia	<p>Reporting is required on a quarterly basis to the Ministry of Finance and to Cabinet Office. The Reporting Framework is prescribed by both Ministry of Finance and Cabinet Office. However, the general format is the Administrative (Performance) reports of achievements, challenges and way forward.</p> <p>An Annual Report is consolidated and reported to the Secretary to the Cabinet who further reports to Parliament. Such reports become Public documents in Ministerial or Sectoral Performance Reports. Further, since the National Development Plans are for a period of five years, there is a mid-term report done for all the stakeholders and the Public in the middle of each five (5) year planning period.</p>
Russia	<p>The progress report regarding the implementation of government programmes, which includes an evaluation of achievement of their objectives and attainment of set goals on the basis of the indicators of government programmes is submitted by the executor in charge of the government programme not later than March 1 of the year following after the report year.</p> <p>The aggregate analytics report containing similar information in respect of all government programmes in place is submitted to the Government of the Russian Federation not later than April 1 following the report year.</p>

12. To what extent do the KNI adequately reflect the achievement of the objectives, the strategic goals? Are the national indicators a relevant, valid and reliable reflection of the national goals achievement?	
Austria	See answers to questions 1-3
Bulgaria	The indicators reflecting the execution of the programme-oriented budget are correlated with the achievement of the operational and strategic objectives set.
Finland	Goal achievement can never be assessed on the basis of a single indicator or statistic. For this, you need proper data and rigorous analysis. This fact cannot be stressed enough. Quite often it is overlooked. For instance, government's budget proposals routinely use indicators as effectiveness measures. However, indicators only tell us where we are now (in GDP, employment, etc.). They do not reveal the causes of the situation.
Indonesia	The KNIs are basically the breakdown of the national and local priorities.
Iraq	We think that development plan indicators reflect, to a large extent, the strategic goals and aims. The reason behind is the fact that the plan development relies basically on qualitative plans and strategies of key sectors such as power ,environment, education, youth , plans and studies issued by Ministry of Planning(MoP) and ministries concerned and governorates development plans that constitute the base according to which visions and objectives of the national development plan are set. Also, the great progress achieved by the Central Organization of Statistics via its periodical statistical surveys and reports effectively contributes to the analysis of status of different development indicators of the plan. In particular, indicators of social and human development and those related to deprivation, poverty and unemployment in addition to indicators of Millennium Development Goals (MDGs). Moreover, improvement of the ministry different capacities to develop a detailed plan for its activities and improvement of quality and comprehensiveness of statistical data is the main factor that increases the extent of quantification of national development objectives and indicators in a way that facilitates the follow up of its implementation and verifying the attainment of set objectives.
Italy	At the moment, we cannot affirm the existence of direct connection/interaction between the KNI system and the public policy achievement.
Latvia	N/A
Lithuania	Yes
Moldova	Usually, the KNI reflects the real results of the implementation of strategies and national targets.
Morocco	The KNI are used by several institutions in their reports to evaluate the achievement of the objectives. The main report on the strategic goals is

	annually published by the central bank of Morocco (Bank al maghrib).
Republic of South Africa	Yes to a large extent – improvements are though made on an annual basis to improve validity and reliability.
Ukraine	-
Zambia	<p>To a large extent. However, there is room for improvement in programming Projects and in framing KNIs.</p> <p>The Sais main reason of joining the working group is to fully appreciate the concept of KNI and see how it can help government performance.</p>
Russia	The indicators of government programmes should provide a possibility of verifying and validating the achievement of objectives and goals set forth in a government programme.

13. Are there publicly available initial data on the achievements against KNI (whether published or reported) in your country?	
Austria	As developments of fiscal and social progress are reported to Parliament and to the public (see answers to question 4), there are initial data available.
Bulgaria	The data about the execution of KNI, reported by NSI, is published every quarter on the website of NSI. The reports for the execution of the strategic documents, containing the execution of the stated indicators, are published on the websites of the ministries, municipalities, etc
Finland	No.
Indonesia	Yes it all made available online in the official website of the Ministry of National Development Planning.
Iraq	MoP is the entity responsible for setting KNI. It follows up the development of the indicator into a data base for the ministry to benefit from in developing the next plan.
Latvia	N/A
Lithuania	Yes
Moldova	Yes and these data are monthly reported by the Ministry of Economy and the National Bureau of Statistics, being placed on their websites as well.
Morocco	The reports on the achievements are publicly available on the web.
Republic of South Africa	Yes.
Ukraine	-
Zambia	Yes. Various Ministerial websites show performance reports that show this data. In addition, there are administrative reports in the National Assembly Library on each Ministry and such information is also provided on request from the public. However, there are challenges to do with some sectors and the quality of reports published.
Russia	The most complete statistics are available on the web site: www.gks.ru Data on the achievements against indicators in the 7 May 2012 Russian presidential decrees are published on the official portal of the Federal Service for National Statistics: www.gks.ru . Information about the values of indicators of government programmes, planned and achieved, along with other information is published on the official portal of government programmes: www.programs.gov.ru

14. Is the KNI national system connected with the budgeting process? Briefly describe the connection.	
Austria	The Austrian Federal Budget Reform defines intended outcomes and outputs as an integral part of budget decisions. The budget should be an integrated steering document for resources and results to strengthen strategic policy impact and provides transparency to citizens (value for tax-payers money).
Bulgaria	During the preparation of the program budget format every ministry plans indicators for the execution of the programs and policies in the respective sector.
Finland	No.
Indonesia	The KNI will set the direction of the programs made by the government. Thus, it will be connected with the budgeting process.
Iraq	Yes, it is.
Italy	Yes. In the framework of the reform law concerning the public accounting (Law n.196/2009), it has been introduced the Eco-budget, or environmental budget. The Eco-budget is the accounting document that presents an expenditure estimate for activities or actions aimed at protecting the environment and the use and management of natural resources. The Eco-budget must be attached to the State budget in order to have an eco-accounting.
Latvia	N/A
Lithuania	Directly no, but it's a part of strategic planning documents
Moldova	Yes. In the process of the elaboration of the draft budget, the Ministry of Finance is focusing on the predicted macroeconomic indicators that are provided by the Ministry of Economy (GDP, export, import, turnover, consumer price index, average salary, etc.). At the same time, the distribution of budgetary allocations takes into consideration the strategic areas of the development of the country and the KNI that characterize these areas.
Morocco	The ministry of economy and finance publish annually a set of reports accompanying the Finance Act : <ul style="list-style-type: none"> • Economic and Financial Report • Report on Tax expenditures • Report on the Treasury special accounts • Report on Public sector institutions and companies • Report on autonomously managed State institutions (SEGMA) • Report on Gender Budget • Report on debt • Report on Human Resources

	<ul style="list-style-type: none"> • Report on Compensation <p>These reports contain detailed data about KNI.</p>
Republic of South Africa	<p>Yes</p> <p>As required by the Framework for strategic plans and annual performance plans and the Medium Term Expenditure Framework Guidelines, plans and budgets should be interrelated to improve operational effectiveness. It is important for budget plans to link to strategic plans to ensure that key objectives and priorities are budgeted for and achieved.</p>
Ukraine	<p>Yes</p>
Zambia	<p>This is given in answer to question 1, 2, 4 and 5.</p> <p>Just to add that our Planning cycle (long term, medium and short term) is connected to Budgets and our KNI arise from our Plans and Institutional Strategic Plan.</p> <p>The vision 2030, National Development Plans, Sectoral Plans, Institutional Strategic and Annual Plans are all what are budgeted. Therefore, the connection's is very strong.</p>
Russia	<p>Yes. Since 2014 the federal budget is being drafted with a view to government programmes.</p>

15. If a KNI system exists in your country, how widely is it used by the legislative and governmental bodies? Since when the KNI system does exist?	
Austria	Macroeconomic KNI were already used for decision making on political level (e.g. finance, employment) before a KNI-System was established by the budget law 2013. It is used by the budget committee of Parliament to discuss resource allocation together with outcome targets and the achievement of the intended targets. The ministries use outcome indicators for managerial decisions (e.g. planning, implementation, evaluation) On the use of KNI-systems on provincial and local level see answer to question 5.
Finland	No data available. Findicator system was introduced in 2009.
Indonesia	The KNI system set the boundary for the all governmental bodies in the national and local level. The system was used since 1967s where the late President Soeharto set the national development framework (GBHN) which has the national priorities set in it.
Iraq	The national development plan represents a comprehensive work program and binding to all the governmental authorities, it includes a comprehensive vision about how tasks and achievements of the work of these authorities should be. This plan was developed based on developed plans and data set at the level of each governmental authority. With regard to the date of its development, we think it is not a new plan, for, it's an idea that has already been there but not in its present form, for example, the emergence of the idea of the national development plan that started in Iraq for the years 2010 -2014 was due to the difficulties that the governmental programs preparation faced after 2003 and difficulties the development of medium and long term comprehensive development visions faced.
Italy	The KNI system is more and more taken into consideration by legislative and governmental bodies.
Kazakhstan	The objectives, goals, target indicators and outcome indicators of the Strategic Development Plan of the Republic of Kazakhstan, the Forecast Scheme of the Country's Territorial-Spatial Development, government programs, strategic plans of public authorities, and territory development programs must be formed on the basis of above documents of the Public Planning System.
Latvia	N/A
Lithuania	Strategic planning system has been established since 2002
Moldova	Although the KNI system is not approved by an official document, the national key indicators represent the basis of the development of socio-economic policies of the State.

Morocco	The Moroccan KNI system is widely analyzed, either by governmental bodies and NGO, or academic and private organizations.
Republic of South Africa	All national and provincial departments are required to use the KNI system
Ukraine	-
Zambia	The use of KNI has not been made into law. However, it is widely used to inform Policy and the legislature can take the Executive to account on their performance based on plans and reports.
Russia	<p>The system of target indicators should become one of the key elements of the strategic planning system, ensuring implementation of the principle of balanced strategic planning and the possibility of verifying the achievement of objectives of strategic planning documents.</p> <p>The system of target indicators is currently being only created along with the system of strategic planning documents. Notably, the system of indicators of government programmes as it is now has existed since the adoption of first versions of most programmes, i.e. from the end of 2012 to the beginning of 2013.</p>

16. Is there qualified staff in your country that can participate in the process of developing key national indicators, the relevant systems and the monitoring and evaluation thereof? Is the staff provided with sufficient material and technical basis for the required activities?	
Austria	In cooperation with the Federal Chancellery the Ministry of Finance delivered a great many of trainings for ministerial staff who are involved in the implementation of the budget reform (developing and designing outcome targets, indicators etc.). The Federal Chancellery published several handbooks, one on the definition of outcome targets and indicators.
Bulgaria	Different staffs working at the relevant ministries and the departments.
Finland	In Finland overall, yes. In the Finnish SAI, these resources are quite scarce.
Indonesia	The Ministry of National Development Agency has qualified experts in every sector who are involved in the whole process of developing, monitoring and evaluating the KNIs.
Iraq	Our SAI has not been fully aware of the events that accompanied the development of the national development plan until reviewing the introduction and the executive summary that were at the beginning of the national development plan report that includes a speech of minister of planning / Head of the supreme committee for the preparation of the plan saying: "the national staff proved its ability to accomplish the strategic national tasks under conditions that are not ideal for such complicated and divergent works..." .It is worth mentioning that the statistical system is currently being developed as part of Iraq public system development project, which is implemented with the support of UN organizations with emphasis on expanding the areas of statistical work and updating work methodologies in a way that contributes to capacity building which we will be benefited from in the future in setting indicators for development and other important areas.
Italy	Yes. There is qualified staff at central and local level, particularly within the National Institute of Statistics – ISTAT, the local offices of Statistics, the National Council for Economics and Labour – CNEL, the Ministry of Economy and Finance – MEF.
Latvia	Yes
Lithuania	N/A
Moldova	Yes
Morocco	The HCP and other institutions have qualified human resources that can participate in the process of developing KNI (statistician engineers, computer technicians, economists, etc.).
Republic of South Africa	Yes – mainly within the DPME.
Ukraine	-
Zambia	Yes

Russia	Yes
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17. Does the SAI participate in the process of the creation, the approval and (or) the improvement of the key national (or development) indicators? In what way?	
Austria	No, the ACA did not participate in the process of the creation and the approval of the key national (or development) indicators. As the ACA may assess the quality of the KNI it contributes to an improvement of the key national (or development) indicators.
Bulgaria	No
Finland	No.
Indonesia	Our SAI only participates in the improvement of the KNI through the performance audit done on the achievement of certain programs.
Iraq	The independence of SAI and maintaining this principle does not allow it to contribute much in the development stage of national development plan indicators or approving them yet, the SAI's role is to study and audit plan suggested work methods to achieve the development goals and the possibility of developing and approving them according to the result of audit process. In addition, the SAI plays a vital and key role when a national indicator related to its work tasks is developed (please see the paragraph 11 of the comments).
Italy	No
Latvia	No
Lithuania	No
Moldova	In the same time with the initiation of performance audits, that inclusively presume the auditing of effectiveness implementation of some State socio-economic strategies and policies, the Court of Accounts, through the given recommendations contributes to the development and improvement of the State progress indicators.
Morocco	The Moroccan Court of Accounts do not compose its own set of indicators to evaluate the audited activities of the Government and public institutions
Republic of South Africa	No the SA SAI did not participate in the process of the creation and approval of KNI as this is not within the legislative mandate of the SAI.
Ukraine	In the process of development and approval – no. In the process of improvement by providing recommendations which are based on the audits results, analysis and assessments of the draft laws on the State Budget of Ukraine for the corresponding year and the summaries on implementation of the State Budget of Ukraine.
Zambia	The SAI participated only in the development of indicators in the Governance sector under Transparency and Accountability during the formation of the sixth National Development Plan.
Russia	Напрямую нет.

	<p>It does not participate directly.</p> <p>During an audit of government programmes the Accounts Chamber measured the quality of chosen indicators of government programmes and the soundness of their values.</p>
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18. Does your SAI have the mandate to carry out performance audits?	
Austria	Yes
Bulgaria	BNAO carries out performance audits since 2000. It is stipulated in the National Audit Office Act.
Finland	Yes
Indonesia	Yes
Iraq	Yes, it does .pursuant to FBSA law no. (31) (2011) (amended).
Kazakhstan	In line with the Budgetary Code of the Republic of Kazakhstan the Accounts Committee audits performance in the areas of its activity.
Latvia	Yes
Lithuania	Yes
Moldova	Yes. The art.31 aligned (1) letter b) of the Law of the CoA nr.261- XVI of 05.12.2008.
Ukraine	Yes
Zambia	Yes and it has published and tabled in parliament performance audit report.
Russia	Yes Article 13 of Federal law 41-FZ On the Accounts Chamber of the Russian Federation, dated 05.04.2013, provides for the following, among the powers of the Accounts Chamber: “Control, expert and analysis activities are conducted in the form of financial audit (control), performance audit, strategic audit, and other types of audit (control) in accordance with the standards of external government audit (control) subject to approval by the Accounts Chamber”.

19. Has your SAI any functions related to the KNI? What are they?	
Austria	<p>The ACA</p> <ul style="list-style-type: none"> • audits relevant aspects of outcome orientation (including development and quality of KNI) • is entitled to gather information from ministries at any time • can deliver assessment to the Parliamentary budget committee concerning performance specifications (outcome targets, indicators and implementation measures) of ministries • exchanges experiences on KNI-issues with SAIs of other countries
Bulgaria	BNAO evaluates the execution of the indicators of programs, strategies, etc
Finland	No.
Indonesia	Not directly connected. Our SAI could only give recommendations from the audit performed within the certain field of the KNIs. For example, our SAI performed a performance audit in the education field, if the targets/goals of the program has not yet achieved then our SAI could only give recommendation to accelerate the performance of the entity in order to achieve the targeted goals.
Iraq	<p>The role of the FBSA, with respect to the KNI developed by the Ministry of Planning, is to audit the extent to which the indicators and goals within national development plan are achieved and to identify its strengths and weaknesses.</p> <p>As for The indicator which is developed by SAI, the role of the SAI is greater and more comprehensive in terms of studying reality and social environment, conducting surveys and questionnaires and discussing the data obtained with the experts to develop a national indicator. Then comes the stage of assessing the accuracy and credibility of this indicator during certain periods.</p>
Kazakhstan	According to the Decree of the President of the Republic of Kazakhstan No. 931, dated 04 March 2010, “On Certain Issues of Further Functioning of the Public Planning System in the Republic of Kazakhstan”, the Accounts Committee for Control over Execution of the Republican Budget of the Republic of Kazakhstan, within the framework of control activity and in accordance with the work plan, undertakes an evaluation of government and sectoral programs and also strategic plans of central government authorities.
Latvia	N/A
Lithuania	No
Moldova	In the context of performance audits, the Court of Accounts verifies the

	compliance and the performance of the developing policies and strategies of the State, including the KNI, on which are focused these policies.
Ukraine	No
Zambia	<p>The SAI has two general functions as follows:</p> <p>a) Participant in SAGs – the SAI is a member of the Governance Sector Advisory Group (GSAG) through which national level Plans and indicators are developed. It is also required to monitor and evaluate indicators that are related to its contribution to the national development.</p> <p>b) Through its audits – the SAI audits public funds that are ordinarily employed in meeting KNI’s per sector, per institution, per programme and project. Recently, the SAI carries out Performance audits of which one of the criteria is the performance indicators of each subject under audit scrutiny.</p>
Russia	<p>Article 13 of Federal Law 41-FZ On the Accounts Chamber of the Russian Federation, dated 05.04.2013, (as amended 04.11.2014) provides for the following, among the functions::</p> <p>“monitoring and analysis of formation and use of the system of target indicators based on the priorities of socio-economic development of the Russian Federation when drafting and implementing strategic planning documents of the Russian Federation within the remit of the Accounts Chamber”</p>

20. Are there publicly available SAI's reports on the KNI analysis in your country?	
Austria	There are published reports containing results of audits on e.g. budget consolidation measures in the provinces, retirement age in the public service, care of elderly people ...
Bulgaria	No.
Finland	No.
Indonesia	No
Iraq	analyzing the KNI in Iraq depends basically on analyzing national development goals within a five-year development plan 2013-2017. FBSA publishes performance evaluation reports on its website accessible for all users. There are some reports translated into English.
Italy	No. The Corte dei conti does not present a specific report on KNIs.
Latvia	No
Lithuania	No
Moldova	At the moment the Court of Accounts has not elaborated and published a report which analyses the KNI, at the same time all KNI analysis can be found in the performance reports, which are public.
Morocco	The Moroccan SAI annual reports contain information on KNI, especially on budgeting.
Republic of South Africa	Yes – Please refer to the SA SAI website using the link below for information in this regard. http://www.agsa.co.za/Documents/Auditreports/PFMAgeneralreportsnational.aspx
Ukraine	No, because the Accounting Chamber of Ukraine didn't carry out the KNI analysis as separate event.
Zambia	Basically, save for our works on Performance audits, our SAI has not commenced the audit of KNI's. This is when we are thinking of the process of embracing this concept and our joining the Work Group is to assist us understand how other SAI's have approached the issue so that we can learn from them.
Russia	An open portal on control activity outcomes is being formed.

21. Are there control systems in place to ensure that the public policy objectives are achieved? Does the SAI participate in that system? In the absence of the KNI system, is it possible to use the elements of the control system for the KNI system development?	
Austria	The ACA delivers audits and consultancy to public institutions and submits the audit reports to the Parliament. See also the answer to question 4
Bulgaria	There is a part of Management, Monitoring, Control, and Implementation Reporting Mechanism in The National Development Programme: Bulgaria
Finland	There cannot be such systems, because we can never have real-time data analysis on the effects. Whether policy objectives have been achieved must be analyzed ex-post using relevant data.
Indonesia	N/A
Iraq	<p>In Iraq, there are three main control systems namely FBSA, Commission of Integrity and Inspectors -general offices at the governmental ministries. They aim to safeguard public money from waste, fight corruption, ensure that the country's public policy objectives are achieved and address the weaknesses in implementing this policy.</p> <p>We believe that it is possible to use the elements of the control system for developing the KNI system.</p>
Italy	<p>We cannot affirm the existence of a connection/interaction between the KNIs and the public policy objectives achievement.</p> <p>Yes. In some case the control system can be used for the KNIs, for example, the analysis on the accounts of local entities to point out savings or revenues deriving from waste recycling.</p>
Latvia	<p>Yes</p> <p>Yes</p> <p>Yes</p>
Lithuania	Yes, there are control systems in place and SAI of Lithuania is a part of that system
Moldova	The achievement of the state policy objectives in the social-economic domains, are systematically monitored both at the executive and legislative level, and at the civil society level and donors. The Court of Accounts (CoA), which has the mission to verify the fairness and efficiency of the public funds administration by the state institutions and tangential, verifies the compliance and performance implementation results of the state policy objectives. The checked results can contribute to the elaboration of the KNI system.
Morocco	<p>The Moroccan Court of accounts participates to ensure that public policy objectives are achieved.</p> <p>Some reports have already been published:</p> <ul style="list-style-type: none"> • Report on the evaluation of pension system in Morocco. • Report on subsidies system in Morocco.

	<ul style="list-style-type: none"> • Evaluation of Maroc Numeric 2013 strategy. <p>These publications are available on the court of accounts website: www.courdescomptes.ma</p>
Republic of South Africa	<p>Yes there are control systems in place to ensure that the public policy objectives are achieved. The SAI does not participate in the functioning of the control systems itself as the SAI is only responsible to audit the existence and actual functioning of the controls within the control systems.</p>
Ukraine	-
Zambia	<p>The only control systems are the administrative process of coming up with KNI's and the institutionalization of the concept and function of monitoring and evaluation in all Ministry.</p> <p style="text-align: center;">This system is adequate enough to be utilized in the area of KNI.</p>
Russia	<p>As part of the efforts to create the strategic planning system a provision has been made for control over implementation of strategic planning documents.</p> <p>The Accounts Chamber is also involved in exercising control functions. In respect of government programmes, the Procedure for Development, Implementation and Evaluation of Performance of Government Programmes (approved by Russian governmental resolution 588, dated 2 August 2010) provides for annual reporting on the implementation of certain government programmes containing information about achievement of objectives and goals of corresponding government programmes. The Accounts Chamber is currently exercising control over implementation of government programmes within the framework of operational control over fulfillment of federal budget.</p>

22. In which way is the SAI involved in data collection and evaluation in the field of KNI by the national statistical office?	
Austria	The Federal Financial Statement issued by the ACA is a main source to compile the national accounts (ESA 2010) concerning the central government sector. For the spring notification to the European Commission in line with the Government Deficit and Debt Procedure, the Austrian SAI directly provides the sum of federal government debt due (“fällige Finanzschulden des Bundes”) by 31 December.
Bulgaria	BNAO is not involved.
Finland	Finnish SAI is not involved in KNI data collection.
Indonesia	N/A
Iraq	<p>We believe that the answer to the question requires to distinguish between two cases ,the first is that the independence of the SAI does not allow it to interfere in the stages of developing the indicators because the SAI will evaluate them later. Yet, the SAI may participate, through its experts, to provide technical assistance, if requested.</p> <p>The second is that if SAI itself takes the responsibility of developing an indicator in a field related directly to its competence or functions (the above mentioned experience of SAI of Iraq in developing KNI for the corruption perceptions/ read the paragraph...) then it will take the responsibility of gathering and assessing data and information with the help of specialized experts from governmental and nongovernmental bodies.</p>
Kazakhstan	Data on the key national indicators (GDP, indicators of the population’s standard of living, etc.) are generated by the Ministry of National Economy. The Accounts Committee is not involved in this type of work.
Latvia	N/A
Lithuania	N/A
Moldova	It is not involved.
Ukraine	Not involved
Zambia	The SAI participated only in the development of indicators in the Governance sector under Transparency and Accountability during the formation of the sixth National Development Plan
Russia	It is not involved

23. Does your SAI assess the quality of KNI and if it does, which criteria does it use for the assessment?	
Austria	Yes; according to § 41 federal budget law the quality criteria are: relevance, consistency, traceability, comparability, ability to be verified
Bulgaria	No.
Finland	No.
Indonesia	Our SAI only does performance audit on some government program which might be part of KNI. The criteria is based on the achievement of each indicator.
Iraq	yes, it does .The SAI assess the quality of indicator after the stage of developing it. The SAI assess the ability of applying the indicator and identifying its strengths and weaknesses. The assessment is conducted through performance evaluation. Currently, FBSA adopts a new method in the assessment depending on evaluating the set programs and policies and how successful their implementation is.
Kazakhstan	On discovery of non-compliances in the indicators of departmental and government statistics based on the results of control activity, the Accounts Committee issues recommendations on their remedy.
Latvia	N/A
Lithuania	No
Moldova	The Court of Accounts did not elaborate an analysis of the KNI objectives of national strategies.
Ukraine	The compliance of main macroeconomical forecasts of economic and social development is evaluated while conducting the analysis and expertise of the draft laws of Ukraine on the State Budget of Ukraine for the corresponding year.
Zambia	As given in 22 above
Russia	Yes. The relevant powers have been set forth by Federal Law 41-FZ On the Accounts Chamber of the Russian Federation, dated 05.04.2013, (as amended 04.11.2014). In respect of indicators of government programmes a check of their compliance with the requirements listed in paragraph 8 is being conducted. During a review of the federal bill on RF budget for the relevant year (planning period) the feasibility of main prediction macroindicators of economic and social development is assessed.

24. Which internal measures does the SAI take to integrate KNI in auditing activities?	
Austria	Since the ACA Audit approach is – in line with international standards – evidence based, every audit activity has to be grounded on hard facts. This sets the frame that KNI are crucial in the ACA auditing activities (as regards planning, preparation and conducting respectively). For instance, as regards the selection of audit entities and themes, ACA follow a risk oriented approach, based on statistical data (macro economic situation, public finance, equity, etc.).
Finland	So far, none has been taken.
Indonesia	Our SAI make the annual plan for the audit activities based on the National Development Plan set by the government which is translated into the Ministries programs.
Iraq	The internal measures taken by our SAI are as follows : <ul style="list-style-type: none"> - Conducting comprehensive and in depth study for the main objectives set in the National Development Plan, which has a direct impact on the lives of citizens. - After studying the set objectives and methods to achieve those objectives and the proposed work programs, a proposed initial formula is developed for auditing the work programs and the achievement of its objectives as well as the obstacles faced by these programs so as to be included in the FBSA’s annual work plan. - This plan is discussed on the level of all administrative divisions which conduct the audit tasks all over the country to get final clear vision about the main objectives to be studied and to consider whether it works or not.
Kazakhstan	To evaluate the implementation of strategic and policy documents and the performance of an audited entity, the Accounts Committee uses indicators of the country’s social and economic development. In 2013, the compliance of the level of target indicators with the strategic goals of country development was evaluated as part of the following control activities: evaluation of the implementation of the “Regional Development” Program; evaluation of the “Zhasyl Damu” Sectoral Program for 2010-2014; evaluation of progress in the implementation of the Strategic Plan of the Ministry of Labor and Social Security of the Republic of Kazakhstan for 2013.
Latvia	N/A
Lithuania	N/A
Moldova	CoA orients its activity to the elaboration of the performance audits through which is being evaluated the implementation of the development strategies areas of a socio-economic priority.
Ukraine	-

Zambia	Through its audits – the SAI audits public funds that are ordinarily employed in meeting KNI’s per sector, per institution, per programme and project. Recently, the SAI carries out Performance audits of which one of the criteria is the performance indicators of each subject under audit scrutiny.
Russia	The board of the Accounts Chamber has drafted and approved guidelines for reviewing draft government programmes, which include matters of evaluation of the composition and values of the indicators of government programmes. Standards of strategic audit and audit of government programmes are currently being drafted, which can also contain appropriate sections.

25. How does the SAI build up internal capacities on the use of KNI?	
Austria	On a regular basis the training program offers trainings on performance information, statistical issues, budget planning process, audit methods, audit analysis tools; that are important pre conditions for the use of KNI in audit activities. Furthermore a special module on how to assess indicators is part of the “Master of Public Auditing” Program.
Finland	We do have some internal training on quantitative methods, albeit infrequently. So far, this training has not included KNI use especially.
Indonesia	N/A
Iraq	This is done through engaging the FBSA’s personnel in condensed training courses whether held inside FBSA by specialized experts or by the bodies concerned like the training center of ministry of planning outside the Board. In addition, staff specialized in statistics is employed. After employment, their skills are improved through assisting them in complete postgraduate studies (Master and PHD) in the field of specialty.
Kazakhstan	The Accounts Committee is part of the INTOSAI Working Group on Key National Indicators and the KNI Expert Team of the Council of Heads of the SAIs of CIS, which provide a focus for the study and application of advanced global expertise regarding KNI use in control activity.
Latvia	N/A
Lithuania	N/A
Moldova	By internal/external training through the participation in various meetings organized by government institutions and by taking the best practices in the context of cooperation with other SAIs.
Ukraine	-
Zambia	The SAI is building capacities by attending the working group on KNI and sharing the methodology. Training staff in the audit of various sectors of the National economy.
Russia	A ramified system of experience sharing has been set up

26. In which way does the SAI support a broader use of KNI in political decision making procedures?	
Austria	See answer to question 21
Finland	Our SAI has not been a public proponent of KNI use in political decision making.
Indonesia	Providing recommendations to improve the quality of management and accountability of public finance.
Iraq	taking into consideration the independence of SAI from the direct interference in making the political decision, the support of SAI comes from the audit reports that represent the summary of FBSA work and the main link between FBSA and its stakeholders. The Board provides thoughtful and analytical recommendations for the indicator and the extent to which the objectives are achieved and the improvements that can be made.
Kazakhstan	The Accounts Committee is not involved in political decision-making. Pursuant to the Mexico Declaration, with the exception of cases when legislation specifically requires it, SAIs do not conduct an audit of the policy of the government or government structures, limiting themselves to the audit of policy implementation.
Latvia	N/A
Lithuania	There is no need to do that, it is an integral part of strategic planning process of all governmental sector
Moldova	By strengthening the institutional capacity of the Court of Accounts (CoA), CoA will be able to use on a large scale the KNI in the decision making procedures.
Ukraine	-
Zambia	Yes by including in the workplans for the office areas of KNI by auditing key sectors every year.
Russia	The SAI does not take part in political decision making procedures.

27. Does your SAI have the option to use outside experts when and if needed?	
Austria	Yes; but they are rarely used
Bulgaria	Yes. It is explicitly stipulated in the NAO Act.
Finland	Yes.
Indonesia	Yes
Iraq	Yes, it does. If warranted, by virtue of legal authority according to its valid law.
Kazakhstan	Yes, it has. In accordance with the Budgetary Code of the Republic of Kazakhstan, the Accounts Committee engages in external public financial control relevant specialists of government agencies and audit commissions of regions, cities of republican status, the capital city (subject to agreement with them), and also, if necessary, audit organizations and experts, whose retainer is paid from the republican budget.
Latvia	Yes
Lithuania	Yes
Moldova	In accordance with the legal framework and with the internal rules of the CoA, in the audit activity, in some cases can be contracted an expert from outside.
Ukraine	Yes
Zambia	Yes, it can engage experts when needed as it has done in the past.
Russia	yes Paragraph 6 of Article 14 of Federal Law 41-FZ (as amended 04.11.2014) On the Accounts Chamber of the Russian Federation, dated 05.04.2013, stipulates that the Accounts Chamber is empowered to engage “in control, expert and analysis actions government control, law enforcement and other bodies and their representatives and also, on a contractual basis, audit, research, expert and other institutions and organizations, individual specialists, experts, translators and interpreters”

28. On a three-point scale, how would you rate your SAI's readiness level for using key national indicators in your audit activities (poor/satisfactory/good)?	
Austria	Satisfactory; especially as regards the selection of audit themes and entities based on indicators (risk oriented approach)
Finland	Poor.
Indonesia	2 (two).
Iraq	Satisfactory.
Kazakhstan	satisfactory
Latvia	N/A
Lithuania	Good
Moldova	Satisfactory
Ukraine	satisfactory
Zambia	Satisfactory
Russia	Satisfactory