

PUBLIC AIDS AND SUBSIDIES

EUROSAI TRAINING EVENT – PRAGUE, 6-8 November 2006

SURVEY - Auditing of Public Aids and Subsidies

Dear colleagues,

Please fill out the questionnaire below as far as you can **by 30 September as the latest** by directly accessing the following website: <http://www.nku.cz/pages/en/>. Your data will be presented only in the framework of total results, which you will be informed about during the training event for discussion.

Your participation is very important! Only a high participation rate leads to significant results. Thank you for your cooperation and commitment!

*Please address any questions about the content to Václav Peřich
(e-mail: vaclav.perich@nku.cz, phone: +420 233 045 502)*

Your institutional data:

Country:		Name of SAI:	
Person:		Contacts:	

I. General Public Aids and Subsidies

Please, assign these types of public subsidy which are audited by your SAI, and mark in relevant columns criteria used in such audits.*)

	Financial Statements Audit	Legality and Regularity	Economy	Efficiency	Effective-ness	Adverse Impact on Competition	Others
Cash grants – direct payments to producers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Credit – government guarantees or low interest government loans	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tax subsidies – reduction of specific tax liability, such as tax credits and breaks	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Equity – public sector equity participation, such as where the public sector buys significant amounts of a new share issue	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
In-kind subsidies – government provision of goods and services at below-market prices, such as free advice	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cross subsidy – public bodies using government funds to support their activities in commercial markets, and	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Procurement – government purchases of goods and services at above market price.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

*) Public subsidies, A report by the Office of Fair Trading UK, November 2004

Please, if you marked the column **Others, specify which criteria are used by your SAI:**

II. Examples of audit experience

What audits have you done in these areas in the last 3 years? Please give web addresses of any published audit reports.

(We are particularly interested in any audits assessing an adverse impact of subsidies on competition.)

III. Level of funding

Please, complete as much as possible the table below:

Level of resources:	Are subsidies in the SAI audit mandate*?	Approximate annual value in €:	Number of providing bodies:	Number of beneficiaries:
Central government				
Central agencies				
Regional governments or agencies				
Local governments or agencies				
EU funds				

*) Please, answer YES or NOT or indicate NOT APPLICABLE

IV. Public Private Partnership or Private Finance Initiative

a) Do you have any national 'Public Private Partnership' or 'Private Finance Initiative' experience? If yes, could you give some specific examples including costs?

YES / NO / NOT APPLICABLE

b) Have you audited any PPP / PFI projects? If yes, could you give some examples?

YES / NO / NOT APPLICABLE

c) What do you consider the main areas of risk and audit concern are for your PPP / PFI activities?



As the PPP/PFI area is now particularly topical – if is your country involved, please, try to render some more data about it in appendix on the last page of this questionnaire.

V. Grants and Subsidies from EU Funds

a) Please indicate below the kinds of EU funds which are received by your country and audited by your SAI

Area of Policy	Group of programs or projects	Received	Audited
Agriculture			
	Common Agricultural Policy (CAP)	YES/NO	YES/NO
	Rural development and accompanying measures	YES/NO	YES/NO
Structural operations			
	Structural Funds	YES/NO	YES/NO
	Cohesion Fund	YES/NO	YES/NO
Internal policies			
	Research and technological development	YES/NO	YES/NO
	Training, youth and social operations	YES/NO	YES/NO
	Consumers, internal market, industry and networks	YES/NO	YES/NO
External action			
	Previous pre-accession (PHARE)	YES/NO	YES/NO
	Western Balkans	YES/NO	YES/NO
	TACIS	YES/NO	YES/NO
	ECHO	YES/NO	YES/NO

b) Do you have any recent audit experience on EU funds; please, give title and date of the audit (and web reference if applicable)?

c) Does your SAI provide a summary report on EU funds or even EU trends?

VI. METHODOLOGY

a) Has your SAI prepared any methodological tools focused to auditing of public subsidies?

YES/NO

b) If yes, could you list them and provide a short description?

c) If possible please also provide electronic copies or web addresses where they would be accessible.

1) Does your country have a special PPP unit (specialized in issues regarding the often complex PPP contracts)?

(Yes/No)

2) Do your country have a special PPP law (in addition to regular procurement legislation)?

(Yes/No)

3) What is the scope of PPPs in your country?

Expenditure on PPPs in national currency *(Please provide figure for most recent year available):*

Number of PPP projects that is included in the value:

If no exact figures are available, please give a rough estimate. If figures are only available for central government, please provide that figure.

If figures are only available for other parts of the government sector, please provide those figures.

4) Are PPPs registered on budget or off budget (On budget meaning that PPPs are recorded in the budget in the same way as traditional investments)?

Value/number on budget:

Value/number off budget:

Please use a monetary measure if you can - that is, the total size of the PPP contract for those PPPs that are on and those that are off. If this information is not available, please provide the number of PPP contracts that are on and off budget.

5) In what areas does your country pursue PPP projects?

If possible rank the order with 1 being the most common area, 2 second most common etc.

Transportation	Health	Correction facilities	Education	Water and sewage	Other?