

Open Budget Survey 2019

Questionnaire

Kyrgyzstan

April 2020

Country Questionnaire: Kyrgyzstan

PBS-1. What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2019 - 2021

Source:

<http://www.minfin.kg/novosti/novosti/utverzhdny-osnovnye-napravleniya-fiskalnoy-politi>

(Note: At the time of conducting research during February 2019, budget documents posted on Ministry of Finance's website were accessible. However, as of June 2019, the same links show an error and the documents are not accessible through Ministry of Finance's website)

Comment:

In accordance with the Budget Code of the Kyrgyz Republic, the Medium-Term Budget Forecast was renamed to the Main Fiscal Policy Directions. So, The Main Fiscal Policy Directions of the KR for 2019-2021 was published on the MoF's website on 30/08/2018. The document contains information about the macroeconomic forecast, revenue, expenditure forecasts and medium-term sectoral strategies for 2019-2021.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-2. When is the PBS made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for a PBS to be considered publicly available, it must be made available to the public one month before the Executive's Budget Proposal is submitted to the legislature for consideration. If the PBS is not released to the public at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the PBS.

Answer:

a. At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature

Source:

<http://www.minfin.kg/novosti/novosti/utverzhdny-osnovnye-napravleniya-fiskalnoy-politi>

(Note: At the time of conducting research during February 2019, budget documents posted on Ministry of Finance's website were accessible. However, as of June 2019, the same links show an error and the documents are not accessible through Ministry of Finance's website)

Comment:

In the Kyrgyz Republic budget year starts on January 1 and ends on December 31. The PBS was published on MoF's website www.minfin.kg on August 30, 2018, which is four months in advance of the budget year and one month before the Executive's Budget Proposal (EBP) is introduced in the legislature. In accordance with the Budget Code, the EBP must be submitted to the Parliament on October 1. The document can be downloaded for free of charge.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-3a. If the PBS is published, what is the date of publication of the PBS?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:
30/08/2018

Source:
<http://www.minfin.kg/novosti/novosti/utverzhdny-osnovnye-napravleniya-fiskalnoy-politi>

(Note: At the time of conducting research during February 2019, budget documents posted on Ministry of Finance's website were accessible. However, as of June 2019, the same links show an error and the documents are not accessible through Ministry of Finance's website)

Comment:
In the Kyrgyz Republic budget year starts January 1 and ends December 31. The PBS was published on August 30, 2018, which is four month in advance of the budget year and one month before the Executives Budget Proposal (EBP) is introduced in the legislature. In accordance with the Budget Code, the EBP must be submitted to the Parliament on October 1.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

PBS-3b. In the box below, please explain how you determined the date of publication of the PBS.

If the document is not published at all, researchers should mark this question "n/a."

Answer:
Publication date is indicated on the website and on the MoF's published news

Source:
<http://www.minfin.kg/novosti/novosti/utverzhdny-osnovnye-napravleniya-fiskalnoy-politi>

(Note: At the time of conducting research during February 2019, budget documents posted on Ministry of Finance's website were accessible. However, as of June 2019, the same links show an error and the documents are not accessible through Ministry of Finance's website)

Comment:
MoF News section: <http://www.minfin.kg/ru/novosti/year2018/month08/day30/>

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

PBS-4. If the PBS is published, what is the URL or weblink of the PBS?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

www.minfin.kg

Source:

<http://www.minfin.kg/novosti/novosti/utverzhdny-osnovnye-napravleniya-fiskalnoy-politi>

(Note: At the time of conducting research during February 2019, budget documents posted on Ministry of Finance's website were accessible. However, as of June 2019, the same links show an error and the documents are not accessible through Ministry of Finance's website)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-5. If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the PBS is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

a. Yes, all of the numerical data are available in a machine readable format

Source:

<http://www.minfin.kg/novosti/novosti/utverzhdny-osnovnye-napravleniya-fiskalnoy-politi>

(Note: At the time of conducting research during February 2019, budget documents posted on Ministry of Finance's website were accessible. However, as of June 2019, the same links show an error and the documents are not accessible through Ministry of Finance's website)

Comment:

Charts of the Main Fiscal Policy Directions of the KR on 2019-2021 are published separately in machine readable format

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-6a. If the PBS is not publicly available, is it still produced?

If the PBS is not considered publicly available under the OBS methodology (and thus the answer to Question PBS-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

<http://www.minfin.kg/novosti/novosti/utverzhdny-osnovnye-napravleniya-fiskalnoy-politi>

(Note: At the time of conducting research during February 2019, budget documents posted on Ministry of Finance's website were accessible. However, as of June 2019, the same links show an error and the documents are not accessible through Ministry of Finance's website)

Comment:

The document is publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-6b. If you selected option "c" or "d" in question PBS-6a, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question PBS-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

PBS-7. If the PBS is produced, please write the full title of the PBS.

For example, a title for the Pre-Budget Statement could be "Proposed 2019 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2018/19."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

The main directions of the fiscal policy of the Kyrgyz Republic for 2019-2021 The main directions of the fiscal policy of the Kyrgyz Republic for 2019-2021

Source:

<http://www.minfin.kg/novosti/novosti/utverzheny-osnovnye-napravleniya-fiskalnoy-politi>

(Note: At the time of conducting research during February 2019, budget documents posted on Ministry of Finance's website were accessible. However, as of June 2019, the same links show an error and the documents are not accessible through Ministry of Finance's website)

Comment:

In accordance with the Budget Code of the Kyrgyz Republic, the Medium-Term Budget Forecast was renamed to the Main Fiscal Policy Directions.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-8. Is there a "citizens version" of the PBS?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-1a. What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2019

Source:

<http://www.minfin.kg/ru/novosti/novosti/minfin-kr-ofitsialno-predostavil-zhk-kr-proekt-byu>

<http://www.minfin.kg/ru/novosti/proekt-byudzheta807>

(Note: At the time of conducting research during February 2019, budget documents posted on Ministry of Finance's website were accessible.

However, as of June 2019, the same links show an error and the documents are not accessible through Ministry of Finance's website. The draft budget documents can be accessed through parliament's website - <http://kenesh.kg/ru/draftlaw/474135/show>)

Comment:

The Executive's Budget Proposal of the Kyrgyz Republic for 2019 and forecast for 2020-2021 was published on October 2, 2018 on MoF's website. In accordance with the Budget Code the document must be submitted to the Parliament on October 1. The document includes detailed revenue, expenditure, and debt estimates; macroeconomic assumptions, historical and multi-year budget data; and public policy information.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-1b. When is the EBP submitted to the legislature for consideration?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

01/10/2018

Source:

<http://www.minfin.kg/ru/novosti/novosti/minfin-kr-ofitsialno-predostavil-zhk-kr-proekt-byu>

<http://www.minfin.kg/ru/novosti/proekt-byudzheta807>

(Note: At the time of conducting research during February 2019, budget documents posted on Ministry of Finance's website were accessible. However, as of June 2019, the same links show an error and the documents are not accessible through Ministry of Finance's website. The budget proposal documents can be accessed through parliament's website - <http://kenesh.kg/ru/draftlaw/474135/show>)

Comment:

In accordance with the Budget Code the document must be submitted to the Parliament on October 1.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-2. When is the EBP made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EBP to be considered publicly available, it must be made available to the public while the legislature is still considering it and before the legislature approves (enacts) it. If the EBP is not released to the public before the legislature approves it, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EBP.

The OBS definition of an Executive's Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval process and (ii) the legislature either approves or on which it approves proposed amendments.

The OBS will treat the Executive's Budget Proposal as "Not Produced," in the following cases:

- *The executive does not submit the draft budget to the legislature; or*

- *The legislature receives the draft budget but does not approve it or does not approve recommendations on the draft budget;*
- *The legislature rejects the draft budget submitted by the executive, but the executive implements it without legislative approval; or*
- *There is no legislature, or the legislature has been dissolved.*

Answer:

a. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature

Source:

<http://www.minfin.kg/ru/novosti/novosti/minfin-kr-ofitsialno-predostavil-zhk-kr-proekt-byu>

<http://www.minfin.kg/ru/novosti/proekt-byudzheta807>

(Note: At the time of conducting research during February 2019, budget documents posted on Ministry of Finance's website were accessible. However, as of June 2019, the same links show an error and the documents are not accessible through Ministry of Finance's website. The draft budget documents can be accessed through parliament's website - <http://kenesh.kg/ru/draftlaw/474135/show>)

Comment:

In accordance with the Budget Code the document must be submitted to the Parliament on October 1 by the executive. The publication date of the EBP FY 2019-2021 is October 2, 2018, which is more suitable for the option a. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-3a. If the EBP is published, what is the date of publication of the EBP?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer:

02/10/2018

Source:

<http://www.minfin.kg/ru/novosti/proekt-byudzheta807.html>

<http://www.minfin.kg/ru/novosti/novosti/minfin-kr-ofitsialno-predostavil-zhk-kr-proekt-byu.html>

<http://www.aenkg.info/news/view/4088.html>

Comment:

At the time of conducting research during February 2019, budget documents posted on Ministry of Finance's website were accessible. However, as of June 2019, the same links show an error and the documents are not accessible through Ministry of Finance's website. The draft budget documents can be accessed through parliament's website - <http://kenesh.kg/ru/draftlaw/474135/show>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-3b. In the box below, please explain how you determined the date of publication of the EBP.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

The date of publication was mentioned on official website and other alternative sources mentioned above.

Source:

<https://knews.kg/2018/08/28/proekt-respublikanskogo-byudzheta-kyrgyzstana-na-2019-god-dohody-planiruyutsya-v-razmere-148-8-mlrd-somov/>
https://24.kg/ekonomika/95997_byudjet_kyrgyzstana-2019_vse_cho_nujno_znat_ogosudarstvennoy_kazne/
<http://www.minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzheta-kr-na-2019-god.html>
<http://www.minfin.kg/ru/novosti/novosti/minfin-kr-ofitsialno-predostavil-zhk-kr-proekt-byu.html>
<http://www.minfin.kg/ru/novosti/novosti/page15.html>
<http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

The first draft of EBP was published on MoF's official web-site on August 27, 2018 before conducting the public hearing on EBP. The latest version of EBP was published on October 2, 2018. The date of publication was mentioned on official website and other alternative sources mentioned above.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-4. If the EBP is published, what is the URL or weblink of the EBP?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer:

<http://www.minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzheta-kr-na-2019-god>
<http://kenesh.kg/ru/draftlaw/474135/show>

Source:

<http://www.minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzheta-kr-na-2019-god.html>
<http://www.minfin.kg/ru/novosti/novosti/minfin-kr-ofitsialno-predostavil-zhk-kr-proekt-byu>
<http://www.minfin.kg/ru/novosti/novosti/page15.html>
<https://knews.kg/2018/08/28/proekt-respublikanskogo-byudzheta-kyrgyzstana-na-2019-god-dohody-planiruyutsya-v-razmere-148-8-mlrd-somov/>
https://24.kg/ekonomika/95997_byudjet_kyrgyzstana-2019_vse_cho_nujno_znat_ogosudarstvennoy_kazne/

Comment:

At the time of conducting research during February 2019, budget documents posted on Ministry of Finance's website were accessible. However, as of June 2019, the same links show an error and the documents are not accessible through Ministry of Finance's website. The draft budget documents can be accessed through parliament's website - <http://kenesh.kg/ru/draftlaw/474135/show>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-5. If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the EBP is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

a. Yes, all of the numerical data are available in a machine readable format

Source:

<http://www.minfin.kg/ru/novosti/novosti/minfin-kr-ofitsialno-predostavil-zhk-kr-proekt-byu>

<http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

All Annexes to the EBP was published as they were produced by MoF in a machine readable format (xls)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-6a. If the EBP is not publicly available, is it still produced?

If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EBP-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

The draft budget documents were published on MoF's website on 2nd October 2018: <http://www.minfin.kg/ru/novosti/novosti/minfin-kr-ofitsialno-predostavil-zhk-kr-proekt-byu>

Comment:

At the time of conducting research during February 2019, budget documents posted on Ministry of Finance's website were accessible. However, as of June 2019, the same links show an error and the documents are not accessible through Ministry of Finance's website. The draft budget documents can be accessed through parliament's website - <http://kenesh.kg/ru/draftlaw/474135/show>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-6b. If you selected option "c" or "d" in question EBP-6a, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

EBP-7. If the EBP is produced, please write the full title of the EBP.

For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2018-19, produced by the Ministry of Finance, Planning and Economic Development."

If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

The draft of Law of the Kyrgyz Republic "On Republican Budget of the Kyrgyz Republic for FY 2019 and forecast for FY 2020-2021

Source:

<http://www.minfin.kg/ru/novosti/novosti/minfin-kr-ofitsialno-predostavil-zhk-kr-proekt-byu>

<http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

The draft of Law of the Kyrgyz Republic "On Republican Budget of the Kyrgyz Republic for FY 2019 and forecast for FY 2020-2021 (Proekt Zakona Kyrgyzskoi Respubliki "O respublikanskom budgete Kyrgyzskoi Respubliki na 2019 god i prognoze na 2020-2021 gody").

Annexes to the abovementioned draft of Law №1, 2, 3, 3-1, 4, 5, 6, 7, 8, 8-1, 8-2, 9, 10, 11, 11-2 and Explanatory Note to the draft of the Law

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-8. Is there a "citizens version" of the EBP?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see:

<http://www.internationalbudget.org/opening-budgets/citizens-budgets>.

Answer:

a. Yes

Source:

<http://www.minfin.kg/ru/novosti/novosti/podgotovlen-grazhdanskiy-byudzhet-2019-goda>

<http://www.minfin.kg/ru/novosti/grazhdanskiy-byudzhet799/2019.html>

<http://www.tazabek.kg/news:1473806>

https://aqparat.info/news/2018/10/05/9006291-minfin_podgotovil_grazhdanskii_byudzhet.html

Comment:

The citizens version of the EBP was published on MoF's official website. There are some other alternative sources mentioned about the publication of the Citizen's version of the EBP for FY 2019.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-1a. What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2019

Source:

<http://www.minfin.kg/ru/novosti/novosti/podpisan-zakon-o-respublikanskom-byudzhete-kyrgyzs>

<https://knews.kg/2018/12/28/podpisan-zakon-o-respublikanskom-byudzhete-kyrgyzskoj-respubliki-na-2019-2021-gody/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-1b. When was the EB approved (enacted) by the legislature?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

29/11/2018

Source:

https://24.kg/ekonomika/102696_deputaty_jogorku_kenesha_prinyali_byudjet_respubliki_na2019_god/

https://kaktus.media/doc/383243_parlament_odobril_proekt_budjeta_na_2019_god_chno_jdet_kyrgyzstan_cifry.html

<http://www.kenesh.kg/ru/draftlaw/474135/show>

<http://www.for.kg/news-536051-ru.html>

<http://www.minfin.kg/ru/novosti/novosti/podpisan-zakon-o-respublikanskom-byudzhete-kyrgyzs>

Comment:

The draft of Law on Republican Budget of the KR for 2019 and forecast for 2020-2021 was approved by Parliament on November 29, 2018. After that, the draft of Law on Republican Budget must be signed by the President of the Kyrgyz Republic in accordance with the Constitution of the KR and Budget Code of the KR. The President enacted the Law on December 27, 2018

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-2. When is the EB made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EB.

Answer:

a. Two weeks or less after the budget has been enacted

Source:

<http://www.minfin.kg/ru/novosti/novosti/podpisan-zakon-o-respublikanskom-byudzhete-kyrgyzs>

<https://knews.kg/2018/12/28/podpisan-zakon-o-respublikanskom-byudzhete-kyrgyzskoj-respubliki-na-2019-2021-gody/>

Comment:

The Law of the Kyrgyz Republic On Republican Budget of the Kyrgyz Republic for 2019 and Forecast for 2020–2021 was published on December 27, 2018 on the official website of the Ministry of Finance, same day as it was enacted by President. The media site knew.kg published the news about it with the ability to download a document from their site.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-3a. If the EB is published, what is the date of publication of the EB?

Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

27/12/2018 27/12/2018

Source:

<http://www.minfin.kg/ru/novosti/novosti/podpisan-zakon-o-respublikanskom-byudzhete-kyrgyzs>

<https://knews.kg/2018/12/28/podpisan-zakon-o-respublikanskom-byudzhete-kyrgyzskoj-respubliki-na-2019-2021-gody/>

Comment:

The date of publication was mentioned when document was published at above mentioned sources

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-3b. In the box below, please explain how you determined the date of publication of the EB.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

The date of publication was mentioned when document was published at news of MoF's official website and at media site knews.kg

Source:

<http://www.minfin.kg/ru/novosti/novosti/podpisan-zakon-o-respublikanskom-byudzhete-kyrgyzs>

<https://knews.kg/2018/12/28/podpisan-zakon-o-respublikanskom-byudzhete-kyrgyzskoj-respubliki-na-2019-2021-gody/>

Comment:

The date of publication was mentioned when document was published at above mentioned sources

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-4. If the EB is published, what is the URL or weblink of the EB?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

<http://www.minfin.kg/ru/novosti/novosti/podpisan-zakon-o-respublikanskom-byudzhete-kyrgyzs>

Source:

<http://minfin.kg/ru/novosti/novosti/podpisan-zakon-o-respublikanskom-byudzhete-kyrgyzs>

<https://knews.kg/2018/12/28/podpisan-zakon-o-respublikanskom-byudzhete-kyrgyzskoj-respubliki-na-2019-2021-gody/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-5. If the EB is published, are the numerical data contained in the EB available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the EB is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

a. Yes, all of the numerical data are available in a machine readable format

Source:

<http://www.minfin.kg/ru/novosti/novosti/podpisan-zakon-o-respublikanskom-byudzhete-kyrgyzs>

<https://knews.kg/2018/12/28/podpisan-zakon-o-respublikanskom-byudzhete-kyrgyzskoj-respubliki-na-2019-2021-gody/>

Comment:

All of the numerical data are available in a machine readable format and could be downloaded from the above mentioned websites. All annexes of the Law On Republic Budget of the Kyrgyz Republic for 2019 and forecast for 2020-2021, which contained numerical data, are presented in a xls files as they were formulated by MoF.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-6a. If the EB is not publicly available, is it still produced?

If the EB is not considered publicly available under the OBS methodology (and thus the answer to Question EB-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EB-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Budget law is publicly available - <http://www.minfin.kg/ru/novosti/novosti/podpisan-zakon-o-respublikanskom-byudzhete-kyrgyzs>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-6b. If you selected option “c” or “d” in question EB-6a, please specify how you determined whether the EB was produced for internal use only, versus not produced at all.

If option “a,” “b,” or “e” was selected in question EB-6a, researchers should mark this question “n/a.”

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

EB-7. If the EB is produced, please write the full title of the EB.

For example, a title for the Enacted Budget could be “Appropriation Act n. 10 of 2018.”

If the document is not produced at all, researchers should mark this question “n/a.”

Answer:

The Law on the Republican Budget of the Kyrgyz Republic for 2019 and forecast for 2020-2021

Source:

<http://www.minfin.kg/ru/novosti/novosti/podpisan-zakon-o-respublikanskom-byudzhete-kyrgyzs>

<https://knews.kg/2018/12/28/podpisan-zakon-o-respublikanskom-byudzhete-kyrgyzskoj-respubliki-na-2019-2021-gody/>

Comment:

The Law of the Kyrgyz Republic On the Republican Budget of the Kyrgyz Republic for 2019 and forecast for 2020-2021 (in Russian - Zakon Kyrgyzskoi Respubliki "O respublikanskom budgete Kyrgyzskoi Respubliki na 2019 god i prognoze na 2020-2021 gody")

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-8. Is there a “citizens version” of the EB?

While the Citizens Budget was initially conceived as a simplified version of the Executive’s Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a “citizens” version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

a. Yes

Source:

<http://www.minfin.kg/ru/novosti/grazhdanskiy-byudzheth799/2019>
<http://www.minfin.kg/ru/novosti/grazhdanskiy-byudzheth799/2019/grazhdanskiy-byudzheth-kyrgyzskoy-respubliki-na-201>

Comment:

The citizen's version of the Law on the Republican Budget for 2019 and forecast for 2020-2021 was published on MoF's official website on December 31, 2018. It should be mentioned that the Citizen's version of the document must be formulated and published in accordance with the Budget Code of the Kyrgyz Republic and Kyrgyz Government Order, adopted at October 5, 2017 №653 On Formulation of the Citizen's Budget of the Kyrgyz Republic.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-1. What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer:

FY 2019

Source:

Citizens Budget for EBP 2019: <http://www.minfin.kg/ru/novosti/novosti/podgotovlen-grazhdanskiy-byudzheth-2019-goda>
the Kyrgyz Government Order, adopted at October 5, 2017 №653 On Formulation of the Citizen's Budget of the Kyrgyz Republic -
<http://cdb.minjust.gov.kg/act/view/ru-ru/10032>

Comment:

It should be mentioned that the Citizen's version of the key budget documents, produced by MoF, must be formulated and published in accordance with the Budget Code of the Kyrgyz Republic and the Kyrgyz Government Order, adopted at October 5, 2017 №653 On Formulation of the Citizen's Budget of the Kyrgyz Republic.

According to Article 30 of the Government Order the CB for EBP should be published by the Ministry of Finance within 15 days after submission of the EBP to the parliament, i.e. until October 15.

- 1) The citizen's version of the EBP for 2019 was published at MoF's official website on October 5, 2018.
- 2) The citizen's version of the EB (Kyrgyz Law on the Republican Budget for 2019 and forecast for 2020-2021) was published at MoF's official website on December 31, 2018.
- 3) The citizen's version of the Budget Execution Report for 2017 was published at MoF's official website on May 15, 2018.
- 4) The infographics of the Budget Execution Report was published at MoF's website on October 4, 2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-2a. For the fiscal year indicated in CB-1, what is the public availability status of the CB?

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document (Executive's Budget Proposal or Enacted Budget) you are referring to, and – in the same comment box – which other Citizens Budget is produced and its public availability status.

Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology
Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

Answer:

e. Not applicable (the document is publicly available)

Source:

1) <http://www.minfin.kg/ru/novosti/grazhdanskiy-byudzhet799/2019/grazhdanskiy-byudzhet-kyrgyzskoy-respubliki-na-201>

2) <http://www.minfin.kg/ru/novosti/novosti/podgotovlen-grazhdanskiy-byudzhet-2019-goda>

3) <http://www.minfin.kg/ru/novosti/novosti/minfin-kr-razrabotal-grazhdanskiy-byudzhet-po-otch.html>

4) <http://www.minfin.kg/ru/novosti/novosti/ispolnenie-respublikanskogo-byudzheta-za-2017-god-.html>

Comment:

It should be mentioned that the Citizen's version of the key budget documents, produced by MoF, must be formulated and published in accordance with the Budget Code of the Kyrgyz Republic and the Kyrgyz Government Order, adopted at October 5, 2017 №653 On Formulation of the Citizen's Budget of the Kyrgyz Republic

All CBs are here: <http://www.minfin.kg/ru/novosti/grazhdanskiy-byudzhet799/2019>

1) The citizen's version of the EB (Kyrgyz Law on the Republican Budget for 2019 and forecast for 2020-2021) was published at MoF's official website on December 31, 2018.

2) The citizen's version of the EBP for 2019 was published at MoF's official website on October 5, 2018.

3) The citizen's version of the Budget Execution Report for 2017 was published at MoF's official website on May 15, 2018.

4) The infographics of the Budget Execution Report was published at MoF's website on October 4, 2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-2b. If you selected option "c" or "d" in question CB-2a, please specify how you determined whether the CB was produced for internal use only, versus not produced at all.

If option "a","b," or "e" was selected in question CB-2a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

CB-3a. If the CB is published, what is the date of publication of the CB?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its dates of publication.

Answer:

05/10/2018 05/10/2018

Source:

the CB for the EBP 2019 - <http://www.minfin.kg/ru/novosti/novosti/podgotovlen-grazhdanskiy-byudzhets-2019-goda>

Comment:

It should be mentioned that the Citizen's version of the key budget documents, produced by MoF, must be formulated and published in accordance with the Budget Code of the Kyrgyz Republic and the Kyrgyz Government Order, adopted at October 5, 2017 №653 On Formulation of the Citizen's Budget of the Kyrgyz Republic.

For this question I refer to the latest Citizen's version of the Draft Budget Proposal which was published by MoF on October 5, 2018 for the EBP 2019.

The citizen's version of the EB for 2019 was published on the MoF's official website on December 31, 2018.

The citizen's version of the Budget Execution Report for 2017 was published on the MoF's official website on May 15, 2018. The infographics of the Budget Execution Report was published on the MoF's website on October 4, 2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-3b. In the box below, please explain how you determined the date of publication of the CB.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

The date of publication was mentioned on the MoF's official website

Source:

<http://www.minfin.kg/ru/novosti/novosti/podgotovlen-grazhdanskiy-byudzhets-2019-goda>

Comment:

The date of publication of the CB was mentioned on the MoF's official website

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-4. If the CB is published, what is the URL or weblink of the CB?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its URL or weblink.

Answer:

<http://www.minfin.kg/ru/novosti/novosti/podgotovlen-grazhdanskiy-byudzheta-2019-goda> <http://www.minfin.kg/ru/novosti/novosti/podgotovlen-grazhdanskiy-byudzheta-2019-goda>

Source:

MoF's website

<http://www.minfin.kg/ru/novosti/novosti/podgotovlen-grazhdanskiy-byudzheta-2019-goda>

Comment:

For this question I refer to the latest citizen's version of the EBP for FY 2019, which was published on October 5, 2018.

At the same time it should be mentioned that the Citizen's version of the key budget documents, produced by MoF, must be formulated and published in accordance with the Budget Code of the Kyrgyz Republic. Citizen's version of other key budget documents are also available here:

<http://www.minfin.kg/ru/novosti/grazhdanskiy-byudzheta-2019>

- 1) The citizen's version of the EB for 2019 was published on the MoF's official website on December 31, 2018
- 2) The citizen's version of the Budget Execution Report for 2017 was published on the MoF's official website on May 15, 2018 (<http://www.minfin.kg/ru/novosti/novosti/minfin-kr-razrabotal-grazhdanskiy-byudzheta-po-otch.html>).
- 3) The infographics of the Budget Execution Report was published on the MoF's website on October 4, 2018 (<http://www.minfin.kg/ru/novosti/novosti/ispolnenie-respublikanskogo-byudzheta-za-2017-god.html>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-5. If the CB is produced, please write the full title of the CB.

For example, a title for the Citizens Budget could be "Budget 2018 People's Guide" or "2019 Proposed Budget in Brief: A People's Budget Publication."

If the document is not produced at all, researchers should mark this question "n/a."

If more than one Citizens Budget is produced, for the other CB, indicate the document the CB refers to and, next to it, its full title.

Answer:

Citizen's Budget of the Kyrgyz Republic for 2019 Citizen's Budget of the Kyrgyz Republic for 2019

Source:

<http://www.minfin.kg/ru/novosti/novosti/podgotovlen-grazhdanskiy-byudzheta-2019-goda>

<http://www.minfin.kg/ru/novosti/grazhdanskiy-byudzheta-2019>

Comment:

Citizen's Budget of the Kyrgyz Republic for 2019 (the name of document in Russian is Grajdanskii Budget Kyrgyzskoi Respubliki na 2019 god)

- 1) The citizen's version of the EB for 2019 was published on the MoF's official website: <http://www.minfin.kg/ru/novosti/grazhdanskiy-byudzheta-2019/grazhdanskiy-byudzheta-kyrgyzskoy-respubliki-na-2019>
- 2) The citizen's version of the Budget Execution Report for 2017 was published on the MoF's official website on May 15, 2018 (<http://www.minfin.kg/ru/novosti/novosti/minfin-kr-razrabotal-grazhdanskiy-byudzheta-po-otch.html>).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-6. If the CB is produced, please indicate which budget document it corresponds to.

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and which budget document it simplifies.

Answer:

The Citizen's Budget of the Executive's Budget Proposal of the Kyrgyz Republic for 2019

Source:

<http://www.minfin.kg/ru/novosti/grazhdanskiy-byudzheth799/2019>

Comment:

Other Citizens Budgets

- 1) The citizen's version of the EB for 2019 was published on the MoF's official website on December 31, 2018 (<http://www.minfin.kg/ru/novosti/grazhdanskiy-byudzheth799/2019/grazhdanskiy-byudzheth-kyrgyzskoy-respubliki-na-2019>)
- 2) The citizen's version of the Budget Execution Report for 2017 was published on the MoF's official website on May 15, 2018 (<http://www.minfin.kg/ru/novosti/novosti/minfin-kr-razrabotal-grazhdanskiy-byudzheth-po-otch.html>).
- 3) The infographics of the Budget Execution Report was published on the MoF's website on October 4, 2018 (<http://www.minfin.kg/ru/novosti/novosti/ispolnenie-respublikanskogo-byudzheta-za-2017-god.html>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-1. What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2018 FY 2018

Source:

IYR on a monthly basis:

<http://www.minfin.kg/ru/novosti/ezhemesyachnyy-otchet-po-ispolneniyu-byudzheta/ezhemesyachnyy-otchet-po-ispolneniyu-byudzheta>

Quarterly reports:

<http://www.minfin.kg/ru/novosti/novosti/s-nachala-goda-na-raskhody-po-vedomstvennoy-klassi>
<http://www.minfin.kg/ru/novosti/novosti/za-i-polugodie-raskhody-po-vedomstvennoy-klassifik>
<https://www.minfin.kg/ru/novosti/novosti/v-i-kvartale-raskhody-po-vedomstvennoy-klassifikat>
<http://www.minfin.kg/ru/novosti/novosti/kassovye-raskhody-byudzheta-po-vedomstvennoy-klass>

Monthly reports:

<http://www.minfin.kg/ru/novosti/novosti/v-dekatre-2018-goda-na-raskhody-po-vedomstvennoy-k>
<http://www.minfin.kg/ru/novosti/novosti/v-noyabrya-2018-goda-na-raskhody-po-vedomstvennoy>
<http://www.minfin.kg/ru/novosti/novosti/v-oktyabre-2018-goda-raskhody-po-vedomstvennoy-kla>
<http://www.minfin.kg/ru/novosti/novosti/byudzhethnye-raskhody-po-vedomstvennoy-klassifikats>
<http://www.minfin.kg/ru/novosti/novosti/raskhody-byudzheta-po-vedomstvennoy-klassifikatsii>
<http://www.minfin.kg/ru/novosti/novosti/v-iyule-raskhody-po-vedomstvennoy-klassifikatsii-s>
<http://www.minfin.kg/ru/novosti/novosti/raskhody-po-vedomstvennoy-klassifikatsii-za-iyun-2>
<http://www.minfin.kg/ru/novosti/novosti/v-mae-2018-goda-na-raskhody-po-vedomstvennoy-klass>
<http://www.minfin.kg/ru/novosti/novosti/v-aprele-2018-goda-raskhody-po-vedomstvennoy-klass>
<http://www.minfin.kg/ru/novosti/novosti/raskhody-po-vedomstvennoy-klassifikatsii-za-mart-2>
<http://www.minfin.kg/ru/novosti/novosti/v-fevrale-2018-goda-raskhody-po-vedomstvennoy-klass>
<http://www.minfin.kg/ru/novosti/novosti/v-yanvare-tekuschego-goda-po-vedomstvennoy-klassif>

Comment:

The MoF publishes monthly reports on State Budget Execution.

For more detailed information the MoF publishes monthly reports on budget execution by administrative, economic (line item) and functional classification on a monthly basis, e.g. expenditures funded in the specific month.

Also the MoF produces and publishes quarterly reports on budget execution in which expenditures presented as an accumulative level, e.g. expenditures funded from the January 1 till the end of period reported.

(Note: At the time of conducting research during February 2019, budget documents posted on Ministry of Finance's website were accessible. However, as of June 2019, clicking to access the document shows an error)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

IYRs-2. When are the IYRs made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the IYRs.

Answer:

a. At least every month, and within one month of the period covered

Source:

Monthly reports:

<http://www.minfin.kg/ru/novosti/novosti/v-dekambre-2018-goda-na-raskhody-po-vedomstvennoy-k>

<http://www.minfin.kg/ru/novosti/novosti/v-noyabrya-2018-goda-na-raskhody-po-vedomstvennoy>

<http://www.minfin.kg/ru/novosti/novosti/v-oktyabre-2018-goda-raskhody-po-vedomstvennoy-kla>

<http://www.minfin.kg/ru/novosti/novosti/byudzhetye-raskhody-po-vedomstvennoy-klassifikats>

<http://www.minfin.kg/ru/novosti/novosti/raskhody-byudzheta-po-vedomstvennoy-klassifikatsii>

<http://www.minfin.kg/ru/novosti/novosti/v-iyule-raskhody-po-vedomstvennoy-klassifikatsii-s>

<http://www.minfin.kg/ru/novosti/novosti/raskhody-po-vedomstvennoy-klassifikatsii-za-iyun-2>

<http://www.minfin.kg/ru/novosti/novosti/v-mae-2018-goda-na-raskhody-po-vedomstvennoy-klass>

<http://www.minfin.kg/ru/novosti/novosti/v-aprele-2018-goda-raskhody-po-vedomstvennoy-klass>

<http://www.minfin.kg/ru/novosti/novosti/raskhody-po-vedomstvennoy-klassifikatsii-za-mart-2>

<http://www.minfin.kg/ru/novosti/novosti/v-fevrale-2018-goda-raskhody-po-vedomstvennoy-klas>

<http://www.minfin.kg/ru/novosti/novosti/v-yanvare-tekuschego-goda-po-vedomstvennoy-klassif>

Comment:

MoFs links to reports have a date stamp.

(Note: At the time of conducting research during February 2019, budget documents posted on Ministry of Finance's website were accessible. However, as of June 2019, clicking to access the document shows an error)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

IYRs-3a. If the IYRs are published, what are the dates of publication of the IYRs?

Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available.

Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2018 should be entered as 05 September 2018. If the document is not published or not produced, please mark this question "n/a."

Answer:

- 1) IYR for November, 2018 - 03/12/2018
<http://www.minfin.kg/ru/novosti/novosti/v-noyabrya-2018-goda-na-raskhody-po-vedomstvennoy-.html>
- 2) IYR for October, 2018 - 01/11/2018
<http://www.minfin.kg/ru/novosti/novosti/v-oktyabre-2018-goda-raskhody-po-vedomstvennoy-kla.html>
- 3) IYR for September, 2018 - 01/10/2018
<http://www.minfin.kg/ru/novosti/novosti/byudzhetye-raskhody-po-vedomstvennoy-klassifikats.html>
<http://www.minfin.kg/ru/novosti/novosti/s-nachala-goda-na-raskhody-po-vedomstvennoy-klassi.html>
- 4) IYR for August, 2018 - 05/09/2018
<http://www.minfin.kg/ru/novosti/novosti/raskhody-byudzheta-po-vedomstvennoy-klassifikatsii.html>
- 5) IYR for July, 2018 - 03/08/2018
<http://www.minfin.kg/ru/novosti/novosti/v-iyule-raskhody-po-vedomstvennoy-klassifikatsii-s.html>
- 6) IYR for June, 2018 - 02/07/2018
<http://www.minfin.kg/ru/novosti/novosti/raskhody-po-vedomstvennoy-klassifikatsii-za-iyun-2.html>
<http://www.minfin.kg/ru/novosti/novosti/za-i-polugodie-raskhody-po-vedomstvennoy-klassifik.html>
- 7) IYR for May, 2018 - 04/06/2018
<http://www.minfin.kg/ru/novosti/novosti/v-mae-2018-goda-na-raskhody-po-vedomstvennoy-klass.html> Monthly report for November 2018 - 03/12/2018
Monthly report for October 2018 - 01/11/2018
Monthly report for September 2018 - 01/10/2018
Quarterly report for the period January 1, 2018 to September 30, 2018 – 01/10/2018
Monthly report for August 2018 - 05/09/2018
Monthly report for July 2018- 03/08/2018
Monthly report for June 2018 - 02/07/2018
Quarterly report for the period January 1, 2018 to June 30, 2018 - 03/07/2018
Monthly report for May 2018 - 04/06/2018

Source:

Monthly reports:

- <http://www.minfin.kg/ru/novosti/novosti/v-dekatre-2018-goda-na-raskhody-po-vedomstvennoy-k>
- <http://www.minfin.kg/ru/novosti/novosti/v-noyabrya-2018-goda-na-raskhody-po-vedomstvennoy>
- <http://www.minfin.kg/ru/novosti/novosti/v-oktyabre-2018-goda-raskhody-po-vedomstvennoy-kla>
- <http://www.minfin.kg/ru/novosti/novosti/byudzhetye-raskhody-po-vedomstvennoy-klassifikats>
- <http://www.minfin.kg/ru/novosti/novosti/raskhody-byudzheta-po-vedomstvennoy-klassifikatsii>
- <http://www.minfin.kg/ru/novosti/novosti/v-iyule-raskhody-po-vedomstvennoy-klassifikatsii-s>
- <http://www.minfin.kg/ru/novosti/novosti/raskhody-po-vedomstvennoy-klassifikatsii-za-iyun-2>
- <http://www.minfin.kg/ru/novosti/novosti/v-mae-2018-goda-na-raskhody-po-vedomstvennoy-klass>
- <http://www.minfin.kg/ru/novosti/novosti/v-aprele-2018-goda-raskhody-po-vedomstvennoy-klass>
- <http://www.minfin.kg/ru/novosti/novosti/raskhody-po-vedomstvennoy-klassifikatsii-za-mart-2>
- <http://www.minfin.kg/ru/novosti/novosti/v-fevrale-2018-goda-raskhody-po-vedomstvennoy-klass>
- <http://www.minfin.kg/ru/novosti/novosti/v-yanvare-tekuschego-goda-po-vedomstvennoy-klassif>

Comment:

The MoF publishes monthly reports on budget execution by administrative and economic (line-item) classification, e.g. expenditures funded in the specific month.

Also the MoF produces and publishes quarterly reports on budget execution in which expenditures presented as an accumulative level, e.g. expenditures funded from the January 1 till the end of period reported. Another reports are published by functional and economic classification.

(Note: At the time of conducting research during February 2019, budget documents posted on Ministry of Finance's website were accessible. However, as of June 2019, clicking to access the document shows an error)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-3b. In the box below, please explain how you determined the date of publication of the IYRs.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

MoFs links to the reports have a date stamp The date of publication was mentioned on an MoF's official website

Source:

Monthly reports on State Budget Execution:

<http://www.minfin.kg/ru/novosti/ezhemesyachnyy-otchet-po-ispolneniyu-byudzheta/ezhemesyachnyy-otchet-po-ispolneniyu-byudzheta.html>

Quarterly reports:

<http://www.minfin.kg/ru/novosti/novosti/s-nachala-goda-na-raskhody-po-vedomstvennoy-klassi.html>

<http://www.minfin.kg/ru/novosti/novosti/za-i-polugodie-raskhody-po-vedomstvennoy-klassifik.html>

<http://www.minfin.kg/ru/novosti/novosti/v-i-kvartale-raskhody-po-vedomstvennoy-klassifikat.html>

<http://www.minfin.kg/ru/novosti/novosti/kassovye-raskhody-byudzheta-po-vedomstvennoy-klass.html>

Monthly reports:

<http://www.minfin.kg/ru/novosti/novosti/v-dekobre-2018-goda-na-raskhody-po-vedomstvennoy-k.html>

<http://www.minfin.kg/ru/novosti/novosti/v-noyabrya-2018-goda-na-raskhody-po-vedomstvennoy-.html>

<http://www.minfin.kg/ru/novosti/novosti/v-oktyabre-2018-goda-raskhody-po-vedomstvennoy-kla.html>

<http://www.minfin.kg/ru/novosti/novosti/byudzhetye-raskhody-po-vedomstvennoy-klassifikats.html>

<http://www.minfin.kg/ru/novosti/novosti/raskhody-byudzheta-po-vedomstvennoy-klassifikatsii.html>

<http://www.minfin.kg/ru/novosti/novosti/v-iyule-raskhody-po-vedomstvennoy-klassifikatsii-s.html>

<http://www.minfin.kg/ru/novosti/novosti/raskhody-po-vedomstvennoy-klassifikatsii-za-iyun-2.html>

<http://www.minfin.kg/ru/novosti/novosti/v-mae-2018-goda-na-raskhody-po-vedomstvennoy-klass.html>

<http://www.minfin.kg/ru/novosti/novosti/v-aprele-2018-goda-raskhody-po-vedomstvennoy-klass.html>

<http://www.minfin.kg/ru/novosti/novosti/raskhody-po-vedomstvennoy-klassifikatsii-za-mart-2.html>

<http://www.minfin.kg/ru/novosti/novosti/v-fevrale-2018-goda-raskhody-po-vedomstvennoy-klass.html>

<http://www.minfin.kg/ru/novosti/novosti/v-yanvare-tekushego-goda-po-vedomstvennoy-klassif.html>

Comment:

(Note: At the time of conducting research during February 2019, budget documents posted on Ministry of Finance's website were accessible. However, as of June 2019, clicking to access the document shows an error)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-4. If the IYRs are published, what is the URL or weblink of the IYRs?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

If the document is not published at all, researchers should leave this question blank.

Answer:

<http://www.minfin.kg/ru/novosti/ezhemesyachnyy-otchet-po-ispolneniyu-byudzheta/ezhemesyachnyy-otchet-po-ispolneniyu-byudzheta>

<http://www.minfin.kg/ru/novosti/ezhemesyachnyy-otchet-po-ispolneniyu-byudzheta/ezhemesyachnyy-otchet-po-ispolneniyu-byudzheta>

Source:

<http://www.minfin.kg/ru/novosti/ezhemesyachnyy-otchet-po-ispolneniyu-byudzheta/ezhemesyachnyy-otchet-po-ispolneniyu-byudzheta>

(Note: At the time of conducting research during February 2019, budget documents posted on Ministry of Finance's website were accessible. However, as of June 2019, clicking to access the document shows an error.)

Comment:

All IYRs are published on an MoF's official website in accordance with the article 125 of the Kyrgyz Budget Code

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-5. If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the IYRs are not published or not produced, therefore their machine readability cannot be assessed.

Answer:

a. Yes, all of the numerical data are available in a machine readable format

Source:

<http://www.minfin.kg/ru/novosti/ezhemesyachnyy-otchet-po-ispolneniyu-byudzheta/ezhemesyachnyy-otchet-po-ispolneniyu-byudzheta>

(Note: At the time of conducting research during February 2019, budget documents posted on Ministry of Finance's website were accessible. However, as of June 2019, clicking to access the document shows an error.)

Comment:

All monthly IYRs are available in a machine readable format

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-6a. If the IYRs are not publicly available, are they still produced?

If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRs-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Monthly and Quarterly In-year reports are publicly available.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-6b. If you selected option "c" or "d" in question IYRs-6a, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question IYRs-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

IYRs-7. If the IYRs are produced, please write the full title of the IYRs.

For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2018."

If In-Year Reports are not produced at all, researchers should mark this question "n/a."

Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer:

- 1) Monthly reports on State Budget Execution;
- 2) Monthly reports are titled "Information About the Cash Execution of the Republican Budget by Administrative Classification for the period of 01/specific month/2018 - 31/specific month/2018" (for Example 01/December //2018 till the 31/December/2018) ;
- 3) Quarterly reports are titled "Information About the Cash Execution of the Republican Budget by Administrative Classification for the period of 01/01/2018 till the end of period reported".

Source:

All IYRs on a monthly basis (Monthly report on State Budget Execution)

<http://www.minfin.kg/ru/novosti/ezhemesyachnyy-otchet-po-ispolneniyu-byudzheta/ezhemesyachnyy-otchet-po-ispolneniyu-byudzheta/page2>

Quarterly reports:

<http://www.minfin.kg/ru/novosti/novosti/s-nachala-goda-na-raskhody-po-vedomstvennoy-klassi.html>

<http://www.minfin.kg/ru/novosti/novosti/za-i-polugodie-raskhody-po-vedomstvennoy-klassifik.html>

<http://www.minfin.kg/ru/novosti/novosti/v-i-kvartale-raskhody-po-vedomstvennoy-klassifikat.html>

<http://www.minfin.kg/ru/novosti/novosti/kassovye-raskhody-byudzheta-po-vedomstvennoy-klass.html>

Monthly reports (information on cash execution of the Republican budget by administration):

July 2018 - <http://www.minfin.kg/ru/novosti/novosti/v-iyule-raskhody-po-vedomstvennoy-klassifikatsii-s>

August 2018 - <http://www.minfin.kg/ru/novosti/novosti/raskhody-byudzheta-po-vedomstvennoy-klassifikatsii>

September 2018 - <http://www.minfin.kg/ru/novosti/novosti/byudzhetye-raskhody-po-vedomstvennoy-klassifikats>

October 2018 - <http://www.minfin.kg/ru/novosti/novosti/v-oktyabre-2018-goda-raskhody-po-vedomstvennoy-kla>

November 2018 - <http://www.minfin.kg/ru/novosti/novosti/v-noyabrya-2018-goda-na-raskhody-po-vedomstvennoy->

(Note: At the time of conducting research during February 2019, budget documents posted on Ministry of Finance's website were accessible. However, as of June 2019, clicking to access the document shows an error.)

Comment:

Monthly report on State Budget Execution (Ежемесячные отчеты об исполнении государственного бюджета).

The title of the monthly report in Russian is "Svedeniya o kassovom ispolnenii respublikanskogo budjeta po vedomstvennoi classificatzii za period c 01/month/2018 po 31/month/2018"

The title of the quarterly reports in Russian is "Svedeniya o kassovom ispolnenii respublikanskogo budjeta po vedomstvennoi classificatzii za period c 01/January/2018 po 31/month/2018" (period reported)

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

IYRs-8. Is there a "citizens version" of the IYRs?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

MYR-1. What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2018 FY 2018

Source:

<http://www.minfin.kg/ru/novosti/novosti/otchyot-ob-ispolnenii-gosbyudzheta-kyrgyzskoy-resp5043>

(Note: At the time of conducting research during February 2019, budget documents posted on Ministry of Finance's website were accessible. However, as of June 2019, clicking to access the document shows an error.)

Comment:

The document so-called "Mid Year Review of the Budget Execution of 2018" was published on MoF's official website. But the content of that document doesn't meet to the IBP's requirements to MYR

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

MYR-2. When is the MYR made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an MYR to be considered publicly available, it must be made available to the public no later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year). If the MYR is not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the MYR.

Answer:

d. The MYR is not released to the public, or is released more than three months after the midpoint

Source:

Comment:

Central Treasury have formulated the Mid-Year Review for the first six month of 2018, which has an estimation of macroeconomic situation, revenue, expenditures estimation for the first six month of 2018. Also the document has some statistic information about government debt. The so called Mid Year Review for the first six month of 2018 is available by the following link <http://www.minfin.kg/ru/novosti/novosti/otchyot-ob-ispolnenii-gosbyudzheta-kyrgyzskoy-resp5043>

But the document doesn't have an estimation for the remaining six month.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-3a. If the MYR is published, what is the date of publication of the MYR?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

Source:

Comment:

Not applicable. The MYR is considered "Not Produced" as per OBS.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-3b. In the box below, please explain how you determined the date of publication of the MYR.

If the document is not published at all, researchers should mark this question "n/a."

Answer:
n/a

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

MYR-4. If the MYR is published, what is the URL or weblink of the MYR?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

Source:

There is no Mid-year Review produced in Kyrgyz whose contents qualify as per OBS methodology.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

MYR-5. If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the MYR is not published or not produced, therefore its machine readability cannot be assessed.

Answer:
d. Not applicable

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

MYR-6a. If the MYR is not publicly available, is it still produced?

If the MYR is not considered publicly available under the OBS methodology (and thus the answer to Question MYR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

d. Not produced at all

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-6b. If you selected option "c" or "d" in question MYR-6a, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."

Answer:

The document so called Mid-Year Review of Budget Execution of 2018 was published on July 25, 2018. But the content of the document doesn't meet to the IBP's requirements to MYR. It is more like six month report on budget execution.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-7. If the MYR is produced, please write the full title of the MYR.

For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2017/18" or "Mid-Year Report on the 2018 National Budget."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

n/a

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-8. Is there a "citizens version" of the MYR?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-1. What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2017

Source:

<http://www.minfin.kg/ru/novosti/godvoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosbyudzheta-kr-za-2017-god->

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-2. When is the YER made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an YER to be considered publicly available, it must be made available to the public no later than one year after the fiscal year to which it corresponds. If the YER is not released to the public within one year after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the YER.

Answer:

a. Six months or less after the end of the budget year

Source:

<http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosbyudzheta-kr-za-2017-god->

Comment:

The Year - End Report was published on the MoF's official website on May 2, 2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-3a. If the YER is published, what is the date of publication of the YER?

Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

2/5/2018

Source:

<http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosbyudzheta-kr-za-2017-god->

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-3b. In the box below, please explain how you determined the date of publication of the YER.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

The date of publication was mentioned on MoF's official website

Source:

<http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosbyudzheta-kr-za-2017-god->

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-4. If the YER is published, what is the URL or weblink of the YER?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

<http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosbyudzheta-kr-za-2017-god->

Source:

MoF's official website

<http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosbyudzheta-kr-za-2017-god->

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-5. If the YER is published, are the numerical data contained in the YER available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the YER is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

a. Yes, all of the numerical data are available in a machine readable format

Source:

<http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosbyudzheta-kr-za-2017-god->

Comment:

All of the numerical data of the YER was published in an Excel document (.xls), which considered as a machine-readable format

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-6a. If the YER is not publicly available, is it still produced?

If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

The Report on execution of state budget is publicly available within 5 months of the end of the fiscal year.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-6b. If you selected option "c" or "d" in question YER-6a, please specify how you determined whether the YER was produced for internal use only, versus not produced at all.

If option "a","b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer
Opinion:

YER-7. If the YER is produced, please write the full title of the YER.

For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2018" or "Annual Report 2017 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

The Report on the execution of Republican Budget of the Kyrgyz Republic for 2017

Source:

<http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosbyudzheta-kr-za-2017-god->

Comment:

The Execution Report is also approved by the President: <http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/zakon-kr-ob-utverzhenii-otcheta-ob-ispolnenii-res>
Kyrgyz Law on the Approval of the Report on the Republican Budget Execution of the Kyrgyz Republic for 2017 (Zakon Kyrgyzskoi Respubliki "Ob utverzhenii otcheta ob ispolnenii respublikanskogo budzeta za 2017 god")

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-8. Is there a "citizens version" of the YER?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

a. Yes

Source:

<http://www.minfin.kg/ru/novosti/novosti/minfin-kr-razrabotal-grazhdanskiy-byudzheth-po-otch>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-1. What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:
FY 2017

Source:
http://www.esep.kg/images/docs/2018/09/Otchet_rb2017_ru.pdf
http://www.esep.kg/index.php?option=com_content&view=article&id=658:2017-year-2&catid=63&lang=ru&Itemid=166
<http://www.minfin.kg/ru/novosti/otchet-po-ispolneniyu-byudzheta/esept-palatasynyn-auditinin-zhyynytyktary/otchet-ob-audite-ispolneniya-respublikanskogo-byud.html>

Comment:
The Audit Report for FY 2017 was published on official website of the Accounts Chamber of the Kyrgyz Republic www.esep.kg as well as on MoF's official website www.minfin.kg

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

AR-2. When is the AR made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.

Answer:
b. 12 months or less, but more than six months, after the end of the budget year

Source:
http://www.esep.kg/images/docs/2018/09/Otchet_rb2017_ru.pdf
http://www.esep.kg/index.php?option=com_content&view=article&id=658:2017-year-2&catid=63&lang=ru&Itemid=166
<http://www.minfin.kg/ru/novosti/otchet-po-ispolneniyu-byudzheta/esept-palatasynyn-auditinin-zhyynytyktary/otchet-ob-audite-ispolneniya-respublikanskogo-byud>
http://www.esep.kg/index.php?option=com_newscatalog&view=default&cid=49&Itemid=170&lang=ru

Comment:
The AR was published on the official website of the Accounts Chamber of the Kyrgyz Republic www.esep.kg on 14/09/2018 in news of Accounts Chamber
Also the AR was published on MoF's official website www.minfin.kg on 18/10/2018

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

AR-3a. If the AR is published, what is the date of publication of the AR?

Note that the date of publication is not necessarily the same date that is printed on the document.
Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:
14/9/2018

Source:
http://www.esep.kg/images/docs/2018/09/Otchet_rb2017_ru.pdf
http://www.esep.kg/index.php?option=com_content&view=article&id=658:2017-year-2&catid=63&lang=ru&Itemid=166
http://www.esep.kg/index.php?option=com_newscatalog&view=default&cid=49&Itemid=170&lang=ru

Comment:
The AR for FY 2017 was published on the official website of the Accounts Chamber of the Kyrgyz Republic www.esep.kg in news dated on 14 September 2018.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

AR-3b. In the box below, please explain how you determined the date of publication of the AR.

If the document is not published at all, researchers should mark this question "n/a."

Answer:
The AR for FY 2017 was published on the official website of the Accounts Chamber of the Kyrgyz Republic in news of Accounts Chamber dated on 04/09/2018

Source:
http://www.esep.kg/index.php?option=com_newscatalog&view=default&cid=49&Itemid=170&lang=ru

Comment:

Peer Reviewer
Opinion: Agree
Comments: I agree but I need to put comment that Researcher made misprint in the date of publication of the news. It was published on 14th of September not on 4th.

Government Reviewer
Opinion: Agree

AR-4. If the AR is published, what is the URL or weblink of the AR?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:
http://www.esep.kg/images/docs/2018/09/Otchet_rb2017_ru.pdf

Source:
http://www.esep.kg/images/docs/2018/09/Otchet_rb2017_ru.pdf

<http://www.minfin.kg/ru/novosti/otchet-y-po-ispolneniyu-byudzheta/esept-palatasynyn-auditinin-zhyynytyktary/otchet-ob-audite-ispolneniya-respublikanskogo-byud>

Comment:

The AR was published on the official website of the Accounts Chamber of the Kyrgyz Republic in news dated on 14/09/2018
Also the AR was published on MoF's official website on 18/10/2018

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-5. If the AR is published, are the numerical data contained in the AR available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the AR is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

http://www.esep.kg/images/docs/2018/09/Otchet_rb2017_ru.pdf

Comment:

The document is presented in PDF format. But document doesn't content any numerical data (charts).
So, it would be better to answer "not applicable"

Peer Reviewer

Opinion: Agree

Comments: I agree with Researcher that option "c" was selected but I do not agree with Comment that it would be better to answer "not applicable".
The option "d" applies if the AR is not published or not produced.

Government Reviewer

Opinion: Agree

AR-6a. If the AR is not publicly available, is it still produced?

If the AR is not considered publicly available under the OBS methodology (and thus the answer to Question AR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question AR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

http://www.esep.kg/images/docs/2018/09/Otchet_rb2017_ru.pdf

Comment:

The document is publicly available

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-6b. If you selected option "c" or "d" in question AR-6a, please specify how you determined whether the AR was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

AR-7. If the AR is produced, please write the full title of the AR.

For example, a title for the Audit Report could be "Annual General Reports of the Controller and Auditor General." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

The Report on Audit of the Republican Budget Execution for 2017 The Report on Audit of Republican Budget Execution for 2017

Source:

http://www.esep.kg/images/docs/2018/09/Otchet_rb2017_ru.pdf

Comment:

The Report on Audit of Republican Budget Execution for 2017 (in Russian "Otchet ob audite ispolneniya respublicanskogo budgeta za 2017 god")

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-8. Is there a "citizens version" of the AR?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1a. Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (<http://www.treasury.govt.nz/>) hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, In-Year Reports, the Mid-Year Review, and the Year-End Report. In addition, New Zealand's Parliamentary Counsel Office (<http://www.legislation.govt.nz/>) posts the Enacted Budget while the Controller and Auditor-General website (<http://www.oag.govt.nz/>) publishes the annual Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal information, though not in the "documents" format. For example, these portals have been created by Mexico (<https://www.transparenciapresupuestaria.gob.mx/>) and Brazil (<http://www.portaltransparencia.gov.br/>). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found (www.orcamentofederal.gov.br). Researchers should include details about all of the relevant websites and/or portals that they can be used to access budget information.

Answer:

a. Yes

Source:

<http://kenesh.kg/ru/draftlaw/statistics/6/7>

<http://www.minfin.kg/ru/novosti/byudzhet.html>

<http://www.minfin.kg/ru/novosti/otchety-po-ispolneniyu-byudzhet.html>

http://www.esep.kg/index.php?option=com_content&view=article&id=251&Itemid=137&lang=ru

<http://foms.kg/>

<https://budget.okmot.kg/ru/>

<https://budget.okmot.kg/en/homepage/index.html?code=2#>

<https://www.akchabar.kg/budget/>

Comment:

The EBPs are published on the Kyrgyz Parliament's websites <http://kenesh.kg/ru/draftlaw/statistics/6/7/>

ARs are published on the Account's Chamber website http://www.esep.kg/index.php?option=com_content&view=article&id=251&Itemid=137&lang=ru.

All key Budget Documents are published on MoF's official website. The budget documents related to Mandatory Health Insurance Fund (MHIF) are

published on MHIF's website <http://foms.kg/>

Web portal <https://budget.okmot.kg/ru/> is an open budget portal. This is an information system for providing data on revenues and expenditures of the republican and local budgets. All data are retrieved online from an Information System of the Treasury. So, this web portal provides a free access to the detailed and up to date information on implementation of state budget.

A tool for analyzing the budget execution on the basis of data obtained on the Open Budget portal <https://budget.okmot.kg/ru/> is developed on website <https://www.akchabar.kg/budget/>

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

GQ-1b. On these websites/portals, can revenue and/or expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

GQ-1b, GQ-1c, and GQ-1d ask about whether governments publish specific types of content on their websites/portals: (a) consolidated files that contain revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain revenue and/or expenditure information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.

Answer:

a. Yes, both revenue and expenditure data can be downloaded as a consolidated file

Source:

<https://budget.okmot.kg/en/#>

<https://www.akchabar.kg/budget/>

<http://www.minfin.kg/ru/novosti/otchet-y-po-ispolneniyu-byudzheta.html>

Comment:

Consolidated files that contain revenue and expenditure information for the current fiscal year are published as a periodic reports (quarterly, monthly reports) on a MoF's website.

Web portal <https://budget.okmot.kg/ru/> is an open budget portal. This is an information system for providing data on revenues and expenditures of the republican and local budgets. All data are retrieved online from an Information System of the Treasury. So, this web portal provides a free access to the detailed and up to date information on implementation of state budget. The data presented in the context of government agencies, regional offices, to individual recipients by Tax Payer Identification Number from 2011 up to date.

A tool for analyzing the Republican Budget expenditures on the basis of data obtained on the Open Budget portal <https://budget.okmot.kg/ru/> is developed on website <https://www.akchabar.kg/budget/>. All data can be visualized in infographics

Peer Reviewer
Opinion: Agree
Comments: However I think that both akchabar.kg and budget.okmot.kg sources can not provide consolidated file.

Government Reviewer
Opinion: Agree

GQ-1c. On these websites/portals, can consolidated revenue and/or expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

Answer:

a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

Source:

<https://budget.okmot.kg/en/#>

Comment:

Web portal <https://budget.okmot.kg/ru/> is an open budget portal. This is an information system for providing data on revenues and expenditures of the republican and local budgets. All data are retrieved online from an Information System of the Treasury. So, this web portal provides a free access to the detailed and up to date information on implementation of state budget. The data presented in the context of government agencies, regional

offices, to individual recipients by Tax payer identification number from 2011 up to date.

Peer Reviewer

Opinion: Agree

Comments: I agree but I could not find a way how to download this data. Perhaps I couldn't find this option on <https://budget.okmot.kg/en/#>

Government Reviewer

Opinion: Agree

GQ-1d. On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

Answer:

a. Yes

Source:

<https://www.akchabar.kg/budget/expenses/>

Comment:

A tool for analyzing the Republican Budget expenditures on the basis of data obtained on the Open Budget portal <https://budget.okmot.kg/ru/> is developed on website <https://www.akchabar.kg/budget/>. Expenditures can be visualized in infographics

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-2. Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://www.kenyalaw.org/lex/actview.xhtml?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://www.finance.gov.mk/files/u11/Audit%20law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.

Answer:

a. Yes

Source:

<http://cbd.minjust.gov.kg/act/view/ru-ru/202913>

<http://cbd.minjust.gov.kg/act/view/ru-ru/111338>

Comment:

The Constitution of the Kyrgyz Republic sets:

Article 33 of the Kyrgyz Constitution:

1. Everyone has the right to freely seek, receive, store, use the information and disseminate it orally, in writing or otherwise.
3. Everyone has the right to receive information about the activities of state bodies, local authorities and their officials, legal entities with state agencies and local governments and organizations financed from the republican and local budgets.
4. Everyone is guaranteed access to information held by public bodies, local authorities and their officials. The procedure for providing information is determined by law.

Article 52 of Kyrgyz Constitution are stipulated the following:

1. Citizens have the righth:

1) to participate in the discussion and adoption of laws and decisions of republican and local significance;
3. Citizens have the right to participate in the formulation of the republican and local budgets, as well as to receive information about the funds actually spent from the budget.

Budget Code of the Kyrgyz Republic.

Article 125 of the Budget Code of the Kyrgyz Republic sets that all key budget documents must be published on the official websites of state authorities that have prepared a budget document (MoF, Social Fund, Mandatory Health Insurance Fund and all ministries and agencies). This article also states that the audit report should be published on the MoF's official website. Article 126 of the Budget Code of the Kyrgyz Republic is devoted to the Citizen's budget, and article 127 concerns public hearings.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-3. Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005 (<https://www.ncess.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. More information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, can be found here: <http://www.right2info.org/laws/constitutional-provisions-laws-and-regulations#section-1>.

Answer:

a. Yes

Source:

<http://cbd.minjust.gov.kg/act/view/ru-ru/202010>

<http://cbd.minjust.gov.kg/act/view/ru-ru/203166?cl=ru-ru>

Comment:

KR Law "On Access to information held by public bodies and local self-government of the KR" states that:

Article 17. Disclosure of information on current decisions and official events: " 1.1) public bodies and local authorities publicize official information on the adoption of the republican and local budgets KR , as well as the budgets of state agencies and local governments, changes in interest rates and order payment of the national and local taxes and fees, including utilities and other payments.

Article 18. 2. Annual reports on progress: government agencies and local governments make public reports on its activities during the reporting period ... main statistical indicators in such areas as budget funds, the sources and amounts of tax revenue to the national budget and local budgets.

Article 20. Responsibilities of state agencies and local authorities to ensure the dissemination of information: State bodies and local authorities are required annually and in an accessible form to disclose information, includes:

1.1) their functions and tasks, powers, duties and annual budget ;
information on the performance of public bodies and local self-government.

Article 71 part 3.2. of the Kyrgyz Law About the Regulations of the Jogorku Kenesh (Parliament) of the Kyrgyz Republic sets up that Budget Committee of the Kyrgyz Parliament conducts parliamentary hearings on the draft law on the republican budget;

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

1. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

GUIDELINES:

Question 1 addresses the presentation of expenditure by administrative unit. This information indicates which government entity (ministry, department, or agency, or MDAs) will be responsible for spending the funds and, ultimately, held accountable for their use.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all expenditures, in the budget year. To answer "b," the administrative units shown individually, in the Executive's Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that particular year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents administrative units that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by administrative unit.

Answer:

b. Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.

Source:

See Annex 5 - <http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzheta-kr-na-2019-god> (attachment - Проект республиканского бюджета на 2019 год и прогноз на 2020-2021 годы)
The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

EBP Annex 5 and 6 provides all administrative units and their expenditures except for Defence and Public Order. These are three ministries and committees such as Ministry of Internal Affairs, State Committee on National Security, State Committee on Defense the budgets of which are not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

2. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

GUIDELINES:

Question 2 addresses the presentation of expenditure by functional classification. This classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Administrative units are not necessarily aligned with functional classifications. For instance, in one country all functions connected with water supply (which fall into the "Housing" function) may be undertaken by a single government agency, while in another country they may be distributed across the Ministries of Environment, Housing, and Industrial Development. In the latter case, three ministries have programs addressing water supply, so three ministries contribute to one function. Similarly, some administrative units may conduct activities that cut across more than one function. For instance, in the example above, some programs of the Ministry of Environment would also be classified in the "environmental protection" function.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by functional classification.

Answer:

a. Yes, expenditures are presented by functional classification.

Source:

<http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzheta-kr-na-2019-god> (attachment - Проект республиканского бюджета на 2019 год и прогноз на 2020-2021 годы)
The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

Expenditures for the budget year by functional classification presented in Annex 4

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

3. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

GUIDELINES:

Question 3 asks whether a country's functional classification meets international standards. To answer "a," a country's functional classification must be aligned with the OECD and the UN's Classification of the Functions of Government (COFOG), or provide a cross-walk between the national functional presentation and COFOG.

The OECD Best Practices for Budget Transparency can be viewed at <http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf>

COFOG can be viewed at https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf or at <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>.

Answer:

a. Yes, the functional classification is compatible with international standards.

Source:

<http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzhetna-kr-na-2019-god> (attachment - Проект республиканского бюджета на 2019 год и прогноз на 2020-2021 годы)
The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

Annex 4 presents the expenditures by functional classification following the COFOG, however, the Defense and Public Order and Safety sections are omitted. That is because in 2012 the Security Committee had sued the Ministry of Finance for publishing secret information and afterwards the Ministry of Finance does not publish budgets of these 3 ministries and committees (Ministry of Defense, Ministry of Internal Affairs, State Committee on National Security).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

4. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

GUIDELINES:

Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by economic classification.

Answer:

a. Yes, expenditures are presented by economic classification.

Source:

<http://www.minfin.kg/ru/novosti/novosti/minfin-kr-ofitsialno-predostavil-zhk-kr-proekt-byu> (attachment - Проект республиканского бюджета на 2019 год и прогноз на 2020-2021 годы)
The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

EBP, Annex 1 contains expenditures for the budget year by economic classification and Annex 6 contains expenditures by administrative

classification including expenditures by economic classification for each ministries and agencies. However, expenditures by economic classification for the Defense and Public Order and Safety sections are omitted (See the answer for Q3).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

5. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

GUIDELINES:

Question 5 asks whether a country's economic classification meets international standards. To answer "a," a country's economic classification must be consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS). The GFS economic classification is presented here: <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>. To learn more about Government Finance Statistics also refer to the entire IMF 2001 GFS manual (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>).

Answer:

a. Yes, the economic classification is compatible with international standards.

Source:

<http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzhetna-kr-na-2019-god> (attachment - Проект республиканского бюджета на 2019 год и прогноз на 2020-2021 годы)

The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

The economic classification that the Kyrgyz Treasury uses is in line with the international standards, in fact it was developed with the assistance of IMF and World Bank. Therefore, it contains such economic items as wages, social fund deductions, etc. Of course it does not repeat IMF guide word by word, but represents all the items and also reflects the economic specifics of the country's budget.

Examples of matching between the GFS classification and the Kyrgyz classification: 1. Code 2111 in Annex 1 - Wages and salaries. 2. Code 2112 in Annex 1 - Social contributions. Code 331 in Annex 1 – Domestic Liabilities.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

6. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

GUIDELINES:

Question 6 asks whether expenditures are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should treat the term "program" as meaning any level of detail below an administrative unit – that is, any programmatic grouping that is below the ministry, department, or agency level. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, in the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures in the budget year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Budget decisions for the upcoming year can also affect the parameters of future budgets. It is therefore useful to estimate revenues and expenditures for multi-year periods, understanding that these estimates might be revised as circumstances change. Sometimes referred to as a Medium Term Expenditure Framework (MTEF), a three-year period – that is, the budget year plus two more years – is generally considered an appropriate horizon for budgeting and planning.

Answer:

b. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.

Source:

<http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzhetna-kr-na-2019-god.html> (attachment - Проект республиканского бюджета на 2019 год и прогноз на 2020-2021 годы)

The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

Annex 11 and 11-2 of the EBP presents program budgets by ministries and agencies. However, not all the expenditures are presented in programs. (See the answer for Q3). It is worth noting here the Citizens Budget for EBP (p14) mentions that about 85% of the budget is in program format.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

7. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 7 asks if multi-year expenditure estimates are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates by all three of the expenditure classifications for at least two years beyond the budget year. To answer "b," multi-year expenditure estimates must be presented by two of these three classifications. A "c" answer applies if multi-year expenditure estimates are presented by one of the three classifications. Answer "d" applies if multi-year expenditure estimates are not presented by any of the three classifications.

Answer:

c. Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.

Source:

<http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzhetna-kr-na-2019-god> (attachment - Проект республиканского бюджета на 2019 год и прогноз на 2020-2021 годы)

The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

Multi-year expenditures are only presented by administrative units. Annex 5 includes budget figures for 2 previous years, the budget year (2019), and projections for the two subsequent years (2020 and 2021).

But it also should be mentioned, that projected expenditures for two subsequent years are taken from the Pre-Budget Statement (The Main Directions of Fiscal Policy which was approved by Decision of the Government- Основные направления фискальной политики).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

7b. Based on the response to Question 7, check the box(es) to identify which expenditure classifications have estimates for a multi-year period in the Executive's Budget Proposal?

Answer:

Administrative classification

Source:

<http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzhetna-kr-na-2019-god> (attachment - Проект республиканского бюджета на 2019 год и прогноз на 2020-2021 годы)

The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

See Annex 5.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

8. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

GUIDELINES:

Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for at least two years beyond the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures over the multi-year period. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates for programs that account for less than two-thirds of expenditures. Answer "d" applies if multi-year estimates are not presented by program.

Revenues generally are separated into two major categories: "tax" and "non-tax" revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social security funds, can be considered either a tax or non-tax revenue depending on the nature of the approach to these contributions. Particularly because different revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is helpful when estimates for revenues are disaggregated and displayed based on their sources.

For more information, please refer to the 2001 GFS manual, in particular Appendix 4 (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>).

Answer:

b. Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.

Source:

<http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzhetna-kr-na-2019-god> (attachment - Проект республиканского бюджета на 2019 год и прогноз на 2020-2021 годы)

The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

Program budget is presented for budget year 2019, as well as 2 years after that. Please see Annex 11 and 11-2. However, not all the expenditures are presented in programs. (See the answer for Q3).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

9. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

GUIDELINES:

Question 9 assesses the degree to which the individual sources of "tax" revenue are disaggregated in the budget. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of tax revenue that when combined account for at least two-thirds of all tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of tax revenue that account for less than two-thirds of tax revenues. Answer "d" applies if individual sources of tax revenue are not presented.

Answer:

a. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

Source:

<http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzhetna-kr-na-2019-god> (attachment - Проект республиканского бюджета на 2019 год и прогноз на 2020-2021 годы)
The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

Annex 3 of the EBP presents all individual tax revenue sources.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

10. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

GUIDELINES:

Question 10 assesses the degree to which the individual sources of "non-tax" revenue are disaggregated in the budget. The category of non-tax revenues is diverse, and can include revenue ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of non-tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all non-tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of non-tax revenue that when combined account for at least two-thirds of all non-tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of non-tax revenue that account for less than two-thirds of non-tax revenues. Answer "d" applies if individual sources of non-tax revenue are not presented.

Answer:

b. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.

Source:

<http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzhetna-kr-na-2019-god> (attachment - Проект республиканского бюджета

на 2019 год и прогноз на 2020-2021 годы)

The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

Annex 3 of the EBP provides information on all sources of non-tax revenue. All revenues are divided into three main categories:

1. Tax revenues;
2. Received official transfers;
3. Non tax revenues.

Note that line item "other non tax revenue" is presented and totals up to amounts varying from 0.912% of total revenue for 2019, and 4.09% of total non-tax revenues and Official Transfers.

Also Annex 3-1 of the EBP provides information on funds of special accounts that are replenished by the provision of public services.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

11. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

GUIDELINES:

Question 11 evaluates whether revenue estimates are presented for a multi-year period (at least two years beyond the budget year) by "category," that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of revenues classified by category for at least two years following the budget year in question.

Answer:

a. Yes, multi-year estimates of revenue are presented by category.

Source:

<http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzhetna-kr-na-2019-god> (attachment - Проект республиканского бюджета на 2019 год и прогноз на 2020-2021 годы)

The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

All revenues are divided into three main categories:

1. Tax revenues;
2. Received official transfers;
3. Non tax revenues.

Comment:

Tax and non-tax revenues are presented for a multi-year period, upto BY+2 or 2021. See Annex 3 and 3-1 of the EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

12. Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

GUIDELINES:

Question 12 evaluates whether revenue estimates for individual sources of revenue are presented for a multi-year period (at least two years beyond the budget year). The question applies to both tax and non-tax revenue.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of all sources of revenue individually,

accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented for a multi-year period.

Answer:

a. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.

Source:

<http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzhetna-kr-na-2019-god> (attachment - Проект республиканского бюджета на 2019 год и прогноз на 2020-2021 годы)

The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

Individual sources of tax and non-tax revenue are presented for a multi-year period. See Annex 3 and 3-1 of the EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

13. Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 13 asks about three key estimates related to borrowing and debt that the budget should include:

- *the amount of net new borrowing required during the budget year;*
- *the central government's total debt burden at the end of the budget year; and*
- *the interest payments on the outstanding debt for the budget year.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the IMF.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all three estimates of borrowing and debt. For a "b" answer, the Executive's Budget Proposal or its supporting documentation must present two of those three estimates. For a "c" answer, the Executive's Budget Proposal or its supporting documentation must present one of the three estimates. Answer "d" applies no information on borrowing and debt is presented for the budget year.

Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Source:

<http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzhetna-kr-na-2019-god> (attachment - Пояснительная записка)

The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

<http://kenesh.kg/ru/draftlaw/download/110956/accompdoc/ky>

Comment:

Information on the amount of net new borrowing required during the budget year and interest for payments for the fiscal year is presented in Annex 1 "Cash flows due to financing activities" and "Sources of Budget Deficit Coverage".

Information on the total debt outstanding at the end of the budget year is presented in the Explanatory Note, pp. 42. In the row of the table "Суммарный размер долга (млн. сом)" the estimate of total debt is indicated separately for the years from 2017 to 2021 in million som. It should be noted that in previous survey total debt figures were presented upto mid-point of BY-1. The EBP 2019 includes estimation on total debt for the upcoming fiscal year and BY+2. This is an improvement in practice.
Information on the interest payments on the external debt for the budget year is presented in the Explanatory Note, p. 28 and information on the internal debt on p. 31.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

13b. Based on the response to Question 13, check the box(es) below to identify which estimates of government borrowing and debt are presented in the Executive's Budget Proposal:

Answer:

The amount of net new borrowing required during the budget year
The central government's total debt burden at the end of the budget year
The interest payments on outstanding debt for the budget year

Source:

<http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzheta-kr-na-2019-god> (attachment - Пояснительная записка)
The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

See answer for Q13

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

14. "Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year?"

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

GUIDELINES:

Question 14 focuses on the composition of government debt at the end of the budget year, asking whether "core" information related to its composition is presented. These core components include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 13, domestic debt is held by a country's citizens, banks, and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding at the end of the budget year.

Answer:

b. Yes, the core information is presented for the composition of the total debt outstanding.

Source:

<http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzheta-kr-na-2019-god> (attachment - Пояснительная записка)
The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

Annex 1 and Explanatory Note provide information on the debt, and debt servicing expenditures; they provide some info on the type of debt servicing. Information on interest rates are presented in the on p. 27 of the Explanatory Note for internal debt and standard financial terms for external debt on p. 30 of the Explanatory Note. But there is no information on maturity profile of the debt.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

Upon further consultation with researcher, IBP agrees to revise the score from C to B as all core elements of debt are present. There is some information on maturity of debt. Explanatory note (p25) notes that External government debt consists of more than 200 loans, most of which (more than 98%) are provided on concessional terms with an interest rate of 0.75-2.0% and a repayment term of up to 40 years. Explanatory note (p27) notes interest rates (by maturity profile) for treasury bonds and bills to be issued during BY 2019.

14b. Based on the response to Question 14, check the box(es) to identify which elements of the composition of the total debt outstanding are are presented in the Executive's Budget Proposal:

Answer:

Interest rates on the debt
Whether the debt is domestic or external
Information beyond the core elements (please specify)
Maturity profile of the debt

Source:

pp. 79 - 82 of the Explanatory Note - <http://minfin.kg/ru/novosti/novosti/2018-zhylga-respublikalyk-byudzheti-zhana-2019-202.html>
The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

Scenarios of servicing the public domestic debt of the Kyrgyz Republic

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

15. "Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based?"

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)"

GUIDELINES:

Question 15 focuses on the macroeconomic forecast that underlies the budget's revenue and expenditure estimates, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

While the core macroeconomic information should be a standard feature of the Executive's Budget Proposal, the importance of some types of macroeconomic assumptions may vary from country to country. For example, the budget estimates of some countries are particularly affected by changes in the price of oil and other commodities.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short and long-term interest rates; rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

b. Yes, the core information is presented for the macroeconomic forecast.

Source:

<http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzhetna-kr-na-2019-god.html> (attachment - Пояснительная записка)
The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

The Explanatory Note pp. 1-6 provides information on macroeconomic forecast and assumptions.

Core elements:

nominal GDP level – p. 1 of the Explanatory Note;

inflation rate - p. 2 of the Explanatory Note;

real GDP growth - p. 2 of the Explanatory Note.

However, information on estimates of interest rates for 2019 is missing.

Information beyond the core elements:

GDP growth rates by sector - pp. 2-5 of the Explanatory Note;

export and import growth indicators - p. 5 of the Explanatory Note;

GDP per capita - p. 5 of the Explanatory Note;

unemployment rate - p. 6 of the Explanatory Note.

Answer "b" is chosen, given that interest rates are considered a "core information" and their estimation is missing.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

15b. Based on the response to Question 15, check the box(es) to identify which elements of the macroeconomic forecast are included in the Executive's Budget Proposal:

Answer:

Nominal GDP level

Inflation rate

Real GDP growth

Information beyond the core elements (please specify)

Source:

<http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzhetna-kr-na-2019-god> (attachment - Пояснительная записка)
The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

Information beyond the core elements:

GDP growth rates by sector - pp. 2-5 of the Explanatory Note;
export and import growth indicators - p. 5 of the Explanatory Note;
GDP per capita - p. 5 of the Explanatory Note;
unemployment rate - p. 6 of the Explanatory Note.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

16. "Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget?"

(The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)"

GUIDELINES:

Question 16 focuses on the issue of whether the Executive's Budget Proposal shows how different macroeconomic assumptions affect the budget estimates (known as a "sensitivity analysis"). It asks whether "core" information related to a sensitivity analysis is presented, estimating the impact on expenditures, revenue, and debt of different assumptions for:

- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

A sensitivity analysis shows the effect on the budget of possible changes in some macroeconomic assumptions, and is important for understanding the impact of the economy on the budget; for instance, what would happen to revenue collections if GDP growth were slower than what is assumed in the budget proposal? Or what would happen to expenditure if inflation were higher than estimated? Or how will revenue be affected by a decrease in the price of oil?

As noted for Question 15, changes in certain macroeconomic assumptions, such as the price of oil and other commodities, can have a significant impact on the budget estimates. As a result, some sensitivity analyses may also examine the impact on the budget estimates of changes in assumptions such as the price of oil that are beyond the core elements of the inflation rate, real GDP growth, and interest rates.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to a "sensitivity analysis" as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to a "sensitivity analysis" is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on "sensitivity analysis" is presented.

Answer:

d. No, information related to different macroeconomic assumptions is not presented.

Source:

<http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzhetna-kr-na-2019-god> (attachment - Пояснительная записка)
The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

The Explanatory note pp. 74-85 provides information on risks. In scattered form it provides the assessment on the budget of different possible risks, such as reduction in import/export operations, risk of exchange rate fluctuations on budget expenditures, etc... However, the Explanatory Note does not provide information on core elements of the macro-forecast.

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

17. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Answer:

c. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

Source:

<http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzheta-kr-na-2019-god> (attachment - Пояснительная записка)
The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

Examples:

The reasons for the increase in expenses of the State Inspectorate for Environmental and Technical Safety under the Government of the Kyrgyz Republic - p. 19 of the Explanatory Note.

Reasons for reducing costs of the National Academy of Sciences of the Kyrgyz Republic - p. 20 of the Explanatory Note.

The reasons for the increase in expenses of the Archive Agency under the State Registration Service under Government of the Kyrgyz Republic - p. 21 of the Explanatory Note.

The reason for the increase in costs to institutions transferred from the district budget to the republican budget - p. 22 of the Explanatory Note.

The reason for the increase in expenses of JSC "State Mortgage Company" - p. 24 of the Explanatory Note.

The reason for the increase in spending on targeted transfers to local governments - p. 33-34 of the Explanatory Note.

The increase in expenditure in the framework of judicial and legal reform - p. 34 of the Explanatory Note.

Increased costs due to the indexation of the basic and insurance parts of preferential (early) pensions to certain categories of the population - p. 35 of the Explanatory Note.

The reasons for the increase in expenses of the Ministry of Emergency Situations of the Kyrgyz Republic- p. 36 of the Explanatory Note.

For all significant cases of increase in expenses, a brief description on what the additional expenditures will be directed is given in the Explanatory Note.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

IBP Comment

Upon further consultation with researcher, we agree to revise score from A to C. The explanatory note presents changes in estimates related to existing policies. However, new initiatives or policies are not accompanied by an detailed estimate.

18. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a

decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another – such as shifting responsibility for the training of nurses from the health department to the education department – the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.

Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.

The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.

Answer:

c. Yes, information that shows how some but not all new policy proposals affect revenues are presented.

Source:

<http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzheta-kr-na-2019-god> (attachment - Пояснительная записка)
The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

Page 12 of the Explanatory Note indicates the impact of the use of benefits for reduction of revenues.

On page 12 of the Explanatory Note the section "The Impact of New Policy Proposals on Budget Revenues" is included. However, this section doesn't show how much do they affect income.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

19. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-1 must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-1 are not presented by any of the three classifications.

Answer:

a. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

<http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzheta-kr-na-2019-god>
The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

Annex 1 presents budget expenditure by economic classification for the 2 preceding the budget year BY. Annex 5 presents budget expenditure by administrative classification for the 2 preceding the budget year BY, as well as the 2 years following the budget year. Annex 4 presents budget expenditure by functional classification for the 2 preceding the budget year BY.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

20. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

GUIDELINES:

Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

b. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.

Source:

<http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzheta-kr-na-2019-god>
The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

See Annex 11 and 11-2. However, not all the administrations are presented in programmatic expenditures. (See the answer for Q3).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

21. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

GUIDELINES:

Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.

Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.

Answer:

b. No, expenditure estimates for BY-1 have not been updated from the original enacted levels.

Source:

EBP 2019 - <http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzheta-kr-na-2019-god>
The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>
EB for 2018: <http://www.minfin.kg/ru/novosti/novosti/2018-zhylga-respublikalyk-byudzheta-zhana-2019-202>

Comment:

The BY-1 figures provided in the EBP are the same in the EB 2018. See annex 1, 4, 5, 11.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

22. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications

Answer:

a. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

EBP 2019 - <http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzheta-kr-na-2019-god.html>
The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

Annex 1 shows economic classification for expenditures for 2017 (BY-2)
Annex 4 shows functional classification for expenditures for 2017 (BY-2).
Annex 5 shows administrative classification for expenditures for 2017 (BY-2).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:

Answer:

Administrative classification

Economic classification
Functional classification

Source:

EBP 2019 - <http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzheta-kr-na-2019-god.html>
The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

See Annex 1, 4 and 5.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

23. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

b. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.

Source:

<http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzheta-kr-na-2019-god.html>
The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

See Annex 11 and 11-2. However, not all the administrations are presented in program expenditures. (See the answer for Q3). It should be noted that this is an improvement in practice, as previous versions of the EBP did not provide information for prior years.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

24. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

GUIDELINES:

Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its

expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

EBP 2019 - <http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzheta-kr-na-2019-god.html>

The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

EB 2017 - <http://minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosbyudzheta-kr-za-2017-god-.html>

Comment:

Budget figures for BY-2 in the EBP by administration classification were verified with actual budget figures for BY-2. Comparative analysis show that figures for BY-2 in the EBP and the Budget Execution report for BY 2017 are almost the same.

For example:

Line 14 of the Annex 4 of the EBP 2019 (the Supreme court) - 1316766.523 thousand som.

Sum of lines 288, 307, 329, 348 and 370 of the Budget Execution report for BY 2017 (the Supreme court) – 1316414.6 thousand som.

Line 15 of the Annex 4 of the EBP 2019 (the Chamber of Accounts) - 248068.791 thousand som.

Sum of lines 391 and 410 of the Budget Execution report for BY 2017 (the Chamber of Accounts) – 248068.8 thousand som.

Line 16 of the Annex 4 of the EBP 2019 (Central Election Commission) - 690012.455 thousand som.

Sum of lines 428 and 445 of the Budget Execution report for BY 2017 (Central Election Commission) – 690012.5 thousand som.

Line 17 of the Annex 4 of the EBP 2019 (General Prosecutor's Office) - 697015.654 thousand som.

Sum of lines 428 and 445 of the Budget Execution report for BY 2017 (General Prosecutor's Office) – 697000.7 thousand som.

It is necessary to note the improvement of practice in reflecting actual expenditures in the EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

25. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-1 are presented by category.

Source:

<http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzheta-kr-na-2019-god.html>

The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

Revenues by category for BY-1 2018 are presented in Annex 3.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

26. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget

year (BY-1)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

Source:

<http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzheta-kr-na-2019-god.html>
The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

See Annex 3 of the EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

27. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

b. No, revenue estimates for BY-1 have not been updated from the original enacted levels.

Source:

EBP 2019 - <http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzheta-kr-na-2019-god.html>
The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>
EB 2018 - <http://minfin.kg/ru/novosti/novosti/2018-zhylga-respublikalyk-byudzheti-zhana-2019-202.html>

Comment:

The verification between EBP for BY 2019, Enacted Budget for BY 2018 and changes in the actual budget for BY-1 indicated that the data for BY-1 was taken as it was approved in 2018. Changes in the actual budget for BY-1 made during 2018 weren't taken into account in the EBP for BY 2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

28. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-2 and prior years are presented by category.

Source:

EBP 2019 - <http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzheta-kr-na-2019-god.html>
The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

Annex 3 of the EBP provides data for previous years (up to BY-2) and BY+ years (BY+2)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

29. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

Source:

EBP 2019 - <http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzheta-kr-na-2019-god.html>
The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

see Annex 3 that provide individual sources of revenue by types of taxes and revenue items

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

30. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

EBP 2019 - <http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzheta-kr-na-2019-god.html>
The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>
Budget Execution Report for 2017 (Отчет об исполнении госбюджета КР за 2017 год (Sheet – «Доходы»))
<http://minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosbyudzheta-kr-za-2017-god-.html>

Comment:

The revenue data for BY-2 presented in the EBP-2019 at Annex 3. Figures in Annex 3 of the EBP is the same with Budget Execution Report for 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

31. "Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)?"

(The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

GUIDELINES:

Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).

The "core" information includes:

- *total debt outstanding at the end of BY-1;*
- *amount of net new borrowing required during BY-1;*
- *interest payments on the debt;*
- *interest rates on the debt instruments;*
- *maturity profile of the debt; and*
- *whether it is domestic or external debt.*

This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14.

In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

EBP 2019 - <http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzheta-kr-na-2019-god.html>

The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

Information on the amount of net new borrowing required during the budget year BY-1 is presented in Annex 1 "Cash flows due to financing activities" and "Sources of Budget Deficit Coverage".

Core elements:

Total debt outstanding at the end of BY-1 - p. 31 of the Explanatory Note;

Amount of net new borrowing required during BY-1 - p. 31 of the Explanatory Note;

Interest payments on the debt - p. 27 of the Explanatory Note;

Interest rates on the debt instruments - p. 27 and 30 of the Explanatory Note;

Maturity profile of the debt and whether it is domestic or external debt – no information.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

32. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

GUIDELINES:

Question 32 asks for which year the actual outcome for debt is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

EBP 2019 - <http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzheta-kr-na-2019-god.html>
The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

The debt figures related to the debt servicing and interest payments that are reflected in the EBP's Explanatory Note pp. 25-32 present actual figures for 2017-2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

33. "Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)"

GUIDELINES:

Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:

- *a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and*
- *estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)*

In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.

In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.

The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks

associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.

For more information about extra-budgetary funds, see the *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to extra-budgetary funds as well as some additional information beyond the core elements. A "b" answer applies if the Executive's Budget Proposal or supporting documentation presents all of the core information. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to extra-budgetary funds is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on extra-budgetary funds.

Answer:

a. Yes, information beyond the core elements is presented for all extra-budgetary funds.

Source:

Budget Code of the Kyrgyz Republic - <http://cbd.minjust.gov.kg/act/view/ru-ru/111338>

EBP 2019 - <http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzheta-kr-na-2019-god>

The draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

The draft law of the Kyrgyz Republic "On the budget of the Social Fund of the Kyrgyz Republic for 2019 and the forecast for 2020-2021" -

<http://kenesh.kg/ru/draftlaw/476679/show>

The draft law of the Kyrgyz Republic "On the budget of the Mandatory Health Insurance Fund of the Kyrgyz Republic for 2019 and the forecast for 2020-2021" - <http://kenesh.kg/ru/draftlaw/480062/show>

Comment:

According to Article 9 (ch 3) of the Budget Code (effective January 2017), the country has extra-budgetary funds, called Social Fund and Mandatory Health Insurance Fund.

According to article 11 and 12 of the Budget Code budgets of Social Fund and Mandatory Health Insurance Fund are approved by separate laws. But, they are part of the budget system.

"On the budget of the Social Fund of the Kyrgyz Republic for 2019 and the forecast for 2020-2021" (<http://kenesh.kg/ru/draftlaw/476679/show>) : The Explanatory Note to the draft on Social Fund provides details on complete income, expenditure, and financing data on a gross basis. Statement of the purpose of the Social Fund presented on p. 35 of the Explanatory Note. Page 35 of the Explanatory Note also provides information on transfers from the budget to the Social Fund. Annex 1-5 of the draft law of the Kyrgyz Republic provides details on total expenditure of the Social Fund.

"On the budget of Mandatory Health Insurance Fund of the Kyrgyz Republic for 2019 and the forecast for 2020-2021"

(<http://kenesh.kg/ru/draftlaw/480062/show>):

Statement of the purpose of the Mandatory Health Insurance Fund presented on p. 34 of the Explanatory Note. Page 34 of the Explanatory Note also provides information on transfers from the budget to the Mandatory Health Insurance Fund.

Annex 1 of the draft law on Mandatory Health Insurance Fund provides information on total income and expenditures of the Mandatory Health Insurance Fund, Annex 2 forecast on income and expenditures for 2020-2021, Annex 3 details on income, Annex 4 details on expenditures by economic classification, Annex 5 details on expenditures by functional classification, Annex 6 details on program budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

34. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

GUIDELINES:

Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.

Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances is provided.

The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018): <https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>). For the purpose of answering this question, please consider only the central government level.

In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.

Answer:

a. Yes, central government finances are presented on a consolidated basis.

Source:

EBP 2019 - <http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzheta-kr-na-2019-god>

The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

The consolidated budget is presented in Annex 2 of the EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

35. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

GUIDELINES:

Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.

Answer:

a. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

Source:

EBP 2019 - <http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzheta-kr-na-2019-god>

The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

Explanatory Note, p.32, 33, 68 and 69 provides both the figures and narrative discussion for the intergovernmental transfers. Also, the Annex 10 of the EBP provides details on the equalization grants.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

36. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

GUIDELINES:

Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).
- The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf)
- South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

Answer:

d. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

Source:

Comment:

n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

Answer:

None of the above

Source:

n/a

Comment:

n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

37. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

GUIDELINES:

Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.

Answer:

a. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

Source:

EBP 2019 - <http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzheta-kr-na-2019-god.html>

The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

Transfers (in the form of subsidies) to public corporations are presented in the Annex 1 (line 25).

The narrative discussion for most of the subsidies is presented in the Explanatory Note pp. 46, 56 and 66. Information on the allocation of budget loans to JSC "NES Kyrgyzstan", OJSC "Electric stations", "Vostokelektro", JSC" related to 2016-2018 years. On pages 32-36 of the Explanatory note also given information on government enterprise debt restructuring and debt repayment.

Information on subsidies for 2019 are also presented in the Explanatory note and Annex 1 of the EBP. See below.

The narrative discussion for most of the subsidies is presented in the Explanatory Note (see word file "Пояснительная записка на официальном языке.docx") p. 78 (thermal energy subsidy - 1 235.7 mln. som), p. 93 (subsidizing interest rates of commercial banks - 984.9 mln. som), p. 93 (subsidies to the State Enterprise "Center for Electronic Interaction" - 14.1 mln. som).

But it should also be mentioned that the amount of subsidies in Annex 1 and in the Explanatory Note do not fully match (the gap is less than 10%).

Total amount of subsidies to public corporations in Annex 1 is 2 402,4 million som, in the Explanatory Note 2 235.7 million som.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

38. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

GUIDELINES:

Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:

- *A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for enacting in this activity?);*

- The identification of intended beneficiaries of the quasi-fiscal activity.

The term “quasi-fiscal activities” refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government’s policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country’s budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF’s Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer “b,” the Executive’s Budget Proposal or supporting documentation must present all of the core components noted above. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer “d” applies if no information is presented on quasi-fiscal activities.

If quasi-fiscal activities do not represent a significant problem in your country, please mark “e.” However, please exercise caution in answering this question.

Answer:

c. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.

Source:

EBP 2019 - <http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzheta-kr-na-2019-god>
The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

Quasi-fiscal activities are presented.

For example, the Explanatory Note cites:

- p. 56 “1,235.7 million som has been provided for subsidizing heat energy supplied to the population at regulated tariffs for 2019”.
- p.66 “Subsidizing interest rates of commercial banks (agricultural producers) - 984.9 million som”.
- p.66 “Ensuring the functioning of the system of interdepartmental electronic interaction and the State Enterprise “Center for Electronic Interaction” under the State Committee of Information Technologies and Communications of the Kyrgyz Republic (subsidiaries) - 14.1 million som”.
- p. 66 “Financing of export-oriented and import-substituting enterprises - 165.1 million som”.
- p. 66 “Budget loan of the State Mortgage Company OJSC - 500 million soms (This loan is used to issue mortgage loans to households whose interest rates are lower than market rates.)”.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

39. Does the Executive’s Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

GUIDELINES:

Question 39 focuses on financial assets held by the government, asking whether “core” information related to these assets is presented. These core components include:

- A listing of the financial assets; and
- An estimate of their value.

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that

show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to all financial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to financial assets is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on financial assets held by the government.

Answer:

c. Yes, information is presented, but it excludes some core elements or some financial assets.

Source:

EBP 2019 - <http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzheta-kr-na-2019-god.html>

The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

Annex 1 provide information on total financial assets.

However, Annex 1 shows Information about the sale and purchase equities, i.e. didn't shown the total value of equities held by the Government. For example, government has a share in no less than 27 joint-stock companies (http://www.fgi.gov.kg/index.php?act=view_material&id=1494).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

(The core information must include a listing of the assets by category.)

GUIDELINES:

Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer "d" applies if no information is presented on nonfinancial assets held by the government.

Answer:

c. Yes, information is presented, but it excludes some nonfinancial assets.

Source:

EBP 2019 - <http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzheta-kr-na-2019-god.html>

The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

Annex 1 provides information on total expenditures on non-financial assets for the Budget Year, and Annex 6 on changes held by each administrative unit. However, the actual list of non-financial assets is not available.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

41. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

GUIDELINES:

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented.

If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

Answer:

d. No, estimates of expenditure arrears are not presented.

Source:

EBP 2019 - <http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzheta-kr-na-2019-god.html>
The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

Estimates of expenditure arrears are presented in p. 79 of the Explanatory Note (Current state guarantees, including state. corporations (equivalent in soms)).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

42. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

GUIDELINES:

Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:

- a statement of purpose or policy rationale for each contingent liability;
- the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and
- the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such

liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to contingent liabilities as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to contingent liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on contingent liabilities.

Answer:

e. Not applicable/other (please comment).

Source:

EBP 2019 - <http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzheta-kr-na-2019-god.html>

The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Budget Code: <http://cbd.minjust.gov.kg/act/view/ru-ru/111338>

Comment:

According to Article 63 of the Budget Code of the Kyrgyz Republic and Item 6 of the State Debt Management Strategy of the Kyrgyz Republic for 2018-2020, state guarantees in 2019 will not be issued (p. 30 of the Explanatory Note).

Estimation of the current state guarantees, including state corporations (equivalent in soms) presented in p. 79 of the Explanatory Note.

State guarantees were not issued by the Ministry of Finance and it is not planned to issue.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher Response

On page 30 of the EBP for 2019 states, that according to Article 63 of the Budget Code of the Kyrgyz Republic and Clause 6 of the Government Debt Management Strategy of the Kyrgyz Republic for 2018-2020, state guarantees in 2019 will not be issued. Every year in the EBP states, that state guarantees will not be issued. So, I think we should left score "e".

43. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term?

(The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

GUIDELINES:

Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:

- Projections that cover a period of at least 10 years.
- The macroeconomic and demographic assumptions used in making the projections.
- A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.

The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to future liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on future liabilities and the sustainability of government's finances

Answer:

d. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

Source:

n/a

Comment:

Information on future liabilities is not available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

44. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind, for at least the budget year?

GUIDELINES:

Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.

Answer:

a. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.

Source:

EBP 2019 - <http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzheta-kr-na-2019-god.html>

The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

Annex 7 presents donor assistance provided by type of assistance (loan, grant) within the Government investment; budget support is described separately, on pp. 11, 67 and 77 of the Explanatory Note as official transfers to the budget.

Annex 3 provide information on received official transfers.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

45. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

GUIDELINES:

Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.

*Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).*

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on tax expenditures.

Answer:

c. Yes, information is presented, but it excludes some core elements or some tax expenditures.

Source:

EBP 2019 - <http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzhetna-kr-na-2019-god.html>
The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

Page 12 of the Explanatory Note provide information on tax expenditures:

- estimate of the revenue foregone;
- intended beneficiaries;
- purpose.

But, should be noted that are no short description for each tax expenditures.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

GUIDELINES:

Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.

Answer:

e. Not applicable/other (please comment).

Source:

EBP 2019 - <http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzheta-kr-na-2019-god.html>
The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

Pages 6-12 of the Explanatory Note to the EBP provide information on amounts of revenues and their allocation within the budget. Since Kyrgyzstan has only earmarked revenues of the intergovernmental nature (the last earmarked revenue, such as a road tax was cancelled in 2009), all the split of revenues between the central and local budgets is provided in the Explanatory Note.

In the intergovernmental arrangements there is tax split of 50/50, that is clearly stated in the Budget Law. In addition, on p. 8 of the Explanatory Note it is stated that the 70% of income tax on individuals goes to the Local Self Governments (LSGs) which can be used to finance local functions, also 100% of tax based on compulsory patent, voluntary patent tax (p. 9 of the Explanatory Note) and on p. 10 of the Explanatory Note 50% of royalty, excluding strategic minerals (gold, oil, gas).

There is also a specific grant that the LSGs can get, the so-called "stimulative (shared)" grant that the LSGs can get from the central budget for specific developmental objectives (i.e., reconstruction of buildings, grounds, infrastructure, etc). See the amounts on p.69 of the Explanatory Note).

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: In the Kyrgyz Republic's budget system we do not have earmarked revenues.

Government Reviewer

Opinion: Agree

IBP Comment

Upon further consultation with researcher, we agree with score E. Revenues split between central and local governments cannot be classified fully as earmarked. There are no other earmarked revenues in Kyrgyz Republic.

47. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

c. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.

Source:

EBP 2019 - <http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzheta-kr-na-2019-god>
The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

On pp. 1, 4, 5, 47, 57 and 66 of the Explanatory Note there are some figures and discussion scattered throughout the Note that provide estimates and discussion of some policies. However, there is no clear and consolidated information on impacts of policies on budget or vice versa. There are many policies that the Government has in variety of areas, but many of them are not implemented precisely because the funding is not provided in the budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

48. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

c. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

Source:

EBP 2019 - <http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzheta-kr-na-2019-god.html>
The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

For some policies the estimates are provided for BY+1, sometimes for BY+2, but these are just few mainly related to policies on tax expenditures (the Explanatory Note, p. 12), intergovernmental relations (the Explanatory Note, pp. 32-33), social benefits (the Explanatory Note, p. 64).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

49. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

GUIDELINES:

Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)

The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.

Nonfinancial data can include information on:

Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.

Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.

Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.

In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.

Answer:

c. Yes, nonfinancial data on inputs are presented for some programs and/or some administrative units (or functions).

Source:

EBP 2019 - <http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzheta-kr-na-2019-god.html>

The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

In recent years, program budgeting in Kyrgyzstan has been gradually developing, which makes it possible to include non-financial indicators in the EBP. However, not all government agencies yet properly include nonfinancial seekers in their program budgets.

Several examples of inputs:

Amount of purchased of tuberculin, for the diagnosis of tuberculosis in children – line 52 of Annex 11-2. Also in line 51 shown indicator according to which there will be a reduction in tuberculosis involvement;

Line 59 - measure "Providing insulin to patients with diabetes" and indicator "the number of patients provided with insulin";

Volume of the prepared components and blood products – line 55 of Annex 11-2;

Number of medical personnel in the regions – line 69 of Annex 11-2.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

50. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

GUIDELINES:

Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present

nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.

Answer:

c. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).

Source:

EBP 2019 - <http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzheta-kr-na-2019-god.html>

The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

Annex 11 and 11-2 presents some information on non-financial outputs from some programs and some administrative units. However, Annex 11 does not present programs for the Ministry of Internal Affairs, State Committee on National Security, State Committee on Defense.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

51. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

GUIDELINES:

Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.

To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

Answer:

b. Yes, performance targets are assigned to most nonfinancial data on results.

Source:

EBP 2019 - <http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzheta-kr-na-2019-god.html>

The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

Annex 11 and 11-2 provides non-financial data and target indicators for some programs and some administrative units. However, the credibility of some of the indicators is questionable. Also, ministries and agencies should prepare and publish indicator performance reports. But, they are violate this requirement and it is impossible to check creditability of indicators.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, performance targets are assigned to some nonfinancial data on results.

Comments: I would agree with Researcher comment where he/she says "some programs and some administrative units".

Government Reviewer

Opinion: Agree

IBP Comment

Many thanks to reviewers for their comments. While non-financial data is available for few administrations, where there is non-financial data, there are targets assigned. Answer choice "b" is maintained.

52. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

GUIDELINES:

Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such as the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. (http://www.finance.gov.pk/budget/mtbf_2018_21.pdf and http://www.finance.gov.pk/survey_1718.html).

To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

Answer:

a. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.

Source:

EBP 2019 - <http://minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzhetna-kr-na-2019-god.html>
The Draft of the EBP on web-site of the Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

Annexes 1 and 6 provides information on the amount of benefits to the population (Пособия по социальной помощи населению). Pages 64-65 of the Explanatory Note provide the estimates of the policies for vulnerable groups (expenditures on state benefits, compensation and benefits, social insurance, unemployment benefits, paid public works, among others). Annex 11 provides financial and non-financial amounts for specific social policies for vulnerable groups.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

53. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

GUIDELINES:

Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.

To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.

Answer:

a. Yes, a detailed timetable is released to the public.

Source:

<http://cbd.minjust.gov.kg/act/view/ru-ru/111338>

<http://minfin.kg/ru/novosti/novosti/utverzhdn-kalendar-formirovaniya-proekta-byudzhet>

http://minfin.kg/userfiles/ufiles/2017/onfp_kalendar.pdf

Comment:

The Article 81 of the Budget Code of the Kyrgyz Republic determines the timing of the budget calendar

The Ministry of Finance posted on its website the budget calendar that sets the deadlines for submission of all the Budget documents.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

GUIDELINES:

Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- *nominal GDP level;*
- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short- and long-term interest rates; the rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

b. Yes, the core information is presented for the macroeconomic forecast.

Source:

<http://www.minfin.kg/ru/novosti/novosti/utverzhdny-osnovnye-napravleniya-fiskalnoy-politi.html>

<http://cbd.minjust.gov.kg/act/view/ru-ru/12340>

Comment:

The Pre-Budget Statement present following information:

nominal GDP level – Table 3, p. 11 of the word file "onfp_na_17.08.2018_g.";

inflation rate – sheet 2-4 of the excel file "onfp_na_20192021_gg.";

real GDP growth – Table 3, p. 11 of the word file "onfp_na_17.08.2018_g.".

However, in the Pre-Budget Statement there is no information about interest rates. For example, in the description of public debt, actual interest rates for domestic public debt are indicated only for 2016–2017. Data on projected interest rates for the years 2019-2021 are missing.

There are a lot of information beyond the core information: GDP per capita increase by 6.2% (Table 5), real wage growth (.8%), export-import forecasts and GDP composition (Table 4), GDP deflator at 4.2% (Table 2 of excel), exchange rate (table 8 of excel).

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

55. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

GUIDELINES:

Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of expenditure policies and priorities; and
- an estimate of total expenditures.

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's expenditure policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's expenditure policies and priorities is presented.

Answer:

a. Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.

Source:

<http://www.minfin.kg/ru/novosti/novosti/utverzhdny-osnovnye-napravleniya-fiskalnoy-politi.html>
<http://cbd.minjust.gov.kg/act/view/ru-ru/12340>

Comment:

The Pre-Budget Statement (The main directions of fiscal policy - Основные направления фискальной политики) provides a generic information on government's expenditure priorities (pp. 35-38), by administrative classification (sheet "КЦ_без секр" of the excel file "onfp_na_20192021_gg."), functional classification (sheet "таблица 6" of the excel file "onfp_na_20192021_gg."), program classification (the word file "ssbr_20192021_svod_russ_1").

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

56. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

GUIDELINES:

Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of revenue policies and priorities; and
- an estimate of total revenue.

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's revenue policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.

Answer:

b. Yes, the core information is presented for the government's revenue policies and priorities.

Source:

<http://www.minfin.kg/ru/novosti/novosti/utverzhdny-osnovnye-napravleniya-fiskalnoy-politi.html>

<http://cbd.minjust.gov.kg/act/view/ru-ru/12340>

Comment:

Information on revenue projections, policies and priorities is presented in Pre-Budget Statement (pp. 19-23 of the word file "onfp_na_17.08.2018_g."). The Pre-Budget Statement also reflects measures to improve tax administration. However, the Pre-Budget Statement does not clearly describe the impact of the fiscal policy on the revenue side of the budget.

The Pre-Budget Statement provides data on tax revenues, non-tax revenues, official transfers, etc. (sheet "таблица 2-4" of the excel file "onfp_na_20192021_gg.").

Section 2.2 of the word ONFP includes details on revenues and their medium term forecast for 2019-22, including a discussion on tax and non-tax policies and priorities. The excel of ONFP presents revenue forecasts in the medium term by revenue categories. So the core information is included in the Pre-Budget Statement.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher Response

In the Pre-Budget Statement there are no data on the forecast of income in the context of tax and non-tax revenues. In this regard, there should be score "b".

57. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:

- the amount of net new borrowing needed in the upcoming budget year;
- the central government's total debt burden at the end of the upcoming budget year; and
- the interest payments on the outstanding debt for the upcoming budget year.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the

Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.

Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Source:

<http://www.minfin.kg/ru/novosti/novosti/utverzhdny-osnovnye-napravleniya-fiskalnoy-politi.html>

<http://cbd.minjust.gov.kg/act/view/ru-ru/12340>

Comment:

The Pre-Budget Statement provides information on total debt, interest payments and net new borrowings (Section 4.2, Public Debt servicing for 2019-2021, p. 49 onwards of the word file "onfp_na_17.08.2018.g.").

Also in table 5 presented amount of interest payments (line 38 of the sheet "таблица 5" of the excel file "onfp_na_20192021_gg."), in table 1 presented amount of net new borrowings (line 18 of the sheet "таблица 1" of the excel file "onfp_na_20192021_gg.").

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

58. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

GUIDELINES:

Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.

To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.

Answer:

a. Yes, multi-year expenditure estimates are presented.

Source:

<http://www.minfin.kg/ru/novosti/novosti/utverzhdny-osnovnye-napravleniya-fiskalnoy-politi>

<http://cbd.minjust.gov.kg/act/view/ru-ru/12340>

Comment:

The Pre-Budget Statement (The main directions of fiscal policy - Основные направления фискальной политики) provides amount of total expenditures by administrative classification for BY-1 to BY+2 (sheet "КЦ_без секр" of the excel file "onfp_na_20192021_gg."), functional classification for BY-1 to BY+2 (sheet "таблица 6" of the excel file "onfp_na_20192021_gg.").

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

59. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic

classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of the three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications.

Answer:

a. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

<http://minfin.kg/ru/novosti/novosti/podpisan-zakon-o-respublikanskom-byudzhete-kyrgyzs>

Comment:

Detailed information by type of classification is provided in the Annexes to Enacted Budget (Закон Кыргызской Республики "О республиканском бюджете Кыргызской Республики на 2019 год и прогнозе на 2020-2021 годы"). Annex 1 provides information on expenditures by economic classification, Annex 4 by functional classification; and Annex 6 by administrative and economic classification by administrative units.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

Answer:

Administrative classification

Economic classification

Functional classification

Source:

<http://minfin.kg/ru/novosti/novosti/podpisan-zakon-o-respublikanskom-byudzhete-kyrgyzs>

Comment:

Annex 1 provides information on total expenditures by economic classification, Annex 4 by functional classification; and Annex 6 by administrative and economic classification by administrative units.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

60. Does the Enacted Budget present expenditure estimates for individual programs?

GUIDELINES:

Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional

classification.)

To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.

Answer:

b. Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

Source:

<http://minfin.kg/ru/novosti/novosti/podpisan-zakon-o-respublikanskom-byudzhete-kyrgyzs>

Comment:

Annex 11 and 11-2 of the EBP presents program budgets by ministries and agencies. However, the Defense and Public Order and Safety sections are omitted. That is because in 2012 the Security Committee had sued the Ministry of Finance for publishing secret information and afterwards the Ministry of Finance does not publish budgets of these 3 ministries and committees (Ministry of Defense, Ministry of Internal Affairs, State Committee on National Security).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

61. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

GUIDELINES:

Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category"—that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Enacted Budget must present revenue estimates classified by category.

Answer:

a. Yes, the Enacted Budget presents revenue estimates by category.

Source:

<http://minfin.kg/ru/novosti/novosti/podpisan-zakon-o-respublikanskom-byudzhete-kyrgyzs>

Comment:

Tax and non-tax revenues are presented for a multi-year period. See Annex 3 (detailed information on tax and non-tax revenues) and annex 3-1 (special accounts funds by administrative units) of the Enacted Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

62. Does the Enacted Budget present individual sources of revenue?

GUIDELINES:

Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.

To answer "a," the Enacted Budget must present all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or

less of all revenue. To answer "b," the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer "d" applies if individual sources of revenue are not presented.

Answer:

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

Source:

<http://minfin.kg/ru/novosti/novosti/podpisan-zakon-o-respublikanskom-byudzhete-kyrgyzs>

Comment:

Annex 3 provides all sources of budget revenues including tax, non-tax revenues, penalties and fines, official transfers, royalties, dividends from SOE and National Bank etc.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

63. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 63 asks about three key estimates related to borrowing and debt:

- *the amount of net new borrowing required during the budget year;*
- *the total debt outstanding at the end of the budget year;*
- *the interest payments on the outstanding debt for the budget year.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.

Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Source:

<http://minfin.kg/ru/novosti/novosti/podpisan-zakon-o-respublikanskom-byudzhete-kyrgyzs>

Comment:

Deficit and sources of financing deficit (net new borrowing) are mentioned in Annex 1 and the Article 1 of decree law .

The Explanatory Note also provides information on interest payments for external borrowing (p. 29) and for internal borrowing (p. 32), net total borrowings (p. 31), total debt (p. 31).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

64. What information is provided in the Citizens Budget?

(The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

GUIDELINES:

Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components include:

- *expenditure and revenue totals;*
- *the main policy initiatives in the budget;*
- *the macroeconomic forecast upon which the budget is based; and*
- *contact information for follow-up by citizens.*

To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.

Answer:

a. The Citizens Budget provides information beyond the core elements.

Source:

<http://www.minfin.kg/ru/novosti/novosti/podgotovlen-grazhdanskiy-byudzhet-2019-goda>

Comment:

The Citizens Budget of the Draft Budget Proposal for 2019 includes following information:

expenditure and revenue totals – pp. 15 - 20;

the main policy initiatives in the budget – p. 14 and on pp. 23 – 47 detailed information by sectors;

the macroeconomic forecast- pp. 11-14 and Table 3;

contact information for follow-up by citizens – p. 2.

Also, the Citizens Budget on 2019 provides information on governmental policies and expenditures by sectors and sections are divided by functional classification (23 – 47). On pp. 55 – 59 presented information on intergovernmental transfers.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

65. How is the Citizens Budget disseminated to the public?

GUIDELINES:

Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.

To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.

Answer:

b. A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.

Source:

<http://www.minfin.kg/ru/novosti/novosti/podgotovlen-grazhdanskiy-byudzheta-2019-goda>
<http://www.tazabek.kg/news:1473806?from=tazabek&place=tags>
https://aqqarat.info/news/2018/10/05/9006291-minfin_podgotovil_grazhdanskiy_byudzheta.html
<https://novosti.izde.kg/content/102090>

Comment:

1. PDF version was made available on the web-site of the Ministry of Finance;
2. Information on Citizens budget of EBP has also been disseminated through online media.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

66. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

GUIDELINES:

Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.

To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

Answer:

a. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.

Source:

<http://www.minfin.kg/ru/onlayn-kayryluu129.html>
<http://www.minfin.kg/ru/novosti/novosti/v-bishkeke-sostoyatsya-obschestvennye-slushaniya-p.html>
The Budget Code of the Kyrgyz Republic - <http://cbd.minjust.gov.kg/act/view/ru-ru/111338>
Decree of the Government of the Kyrgyz Republic No. 854 of December 30, 2017 - <http://cbd.minjust.gov.kg/act/view/ru-ru/11524>
Budget hearing of Mandatory Medical Insurance Fund - <http://foms.kg/news/494>
Budget hearing of Social Fund - <http://socfond.kg/ru/news/321-0-biudzhietie-Sotsialnogho-fonda-Kyrgyzskoi-Riesp/>
Budget hearing of the Ministry of Health - <http://www.med.kg/ru/dok/obsuzhdenie-mpa/645-proekt-srednesrochnoj-strategii-byudzheta-na-2019-2021-g-g.html>
Budget hearing of the Ministry of Transport and Roads - <http://mtd.gov.kg/27-aprelya-2018-goda-sostoitsya-obshestvennoe-byudzhethoe-slushanie-po-voprosu-srednesrochnoj-strategii-byudzhethnyh-rashodov-ministerstva-na-2019-2021-gody/>

Comment:

On-line citizens questions: <http://www.minfin.kg/ru/onlayn-kayryluu129.html>
Budget hearing: <http://www.minfin.kg/ru/novosti/novosti/v-bishkeke-sostoyatsya-obschestvennye-slushaniya-p.html>

The Ministry has established two feedback mechanisms:

- (i) a Public reception which can be accessed by anyone, and from which anyone can obtain any information or provide its feedback on required information in the citizens budget;
- (ii) provision of feedback through the contacts identified in the Citizens Budget or the Ministry's website.

The State established a common mechanism for all ministries for civic monitoring and feedback such as the Public Council (Общественный

совет). The Public Councilы comprises independent professionals or civil society activists who give their feedback on policies of the ministries. There are more than 20 Public Councils that provides it expert and civic opinion.

The most effective mechanism is the Public Hearings on the budget. During the hearings the budget recipients, CSOs and experts provide the MinFin with their requests for the budget information.

The legislation of the Kyrgyz Republic laid down the requirements for holding budget hearings in ministries and departments before the publication of the draft budget.

Item 3 of the Instruction on the procedure for the formation, review and execution of medium-term budget spending strategies (approved by the Decree of the Government of the Kyrgyz Republic No. 854 of December 30, 2017):

- Publication of the draft medium-term budget expenditures strategy on the official website of the state body and notification of public hearings - until April 15;

- Holding public hearings on the project of draft medium-term budget expenditures strategy - until April 15.

Article 84 of the Budget Code of the Kyrgyz Republic:

The results of public hearings are published on the websites of the respective state bodies with protocols of disagreements.

The Instructions on the formation, review and execution of budgets on a program basis (approved by the Decree of the Government of the Kyrgyz Republic No. 854 of December 30, 2017):

- Discussion of budget program structures with Public councils (Law of the Kyrgyz Republic "On Public Councils of State Bodies");

- Holding open public hearings on the project of budget program - until July 25.

Several times I personally participated in the budget hearings. In June 2019, I participated in the budget hearing of the Ministry of Labor and Social Development, which discussed the format and content of the program budget. Representatives of civil society had the opportunity to make recommendations on how to improve the program budget. The minutes of the hearings, taking into account the accepted recommendations from the civil society, were drawn up by the ministry and sent to the participants of the hearing.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

67. Are "citizens" versions of budget documents published throughout the budget process?

GUIDELINES:

Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.

To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.

Answer:

b. A citizens version of budget documents is published for at least two of the four stages of the budget process.

Source:

<http://www.minfin.kg/ru/novosti/grazhdanskiy-byudzhet799/2019/grazhdanskiy-byudzhet-kyrgyzskoy-respubliki-na-201>

<http://www.minfin.kg/ru/novosti/novosti/podgotovlen-grazhdanskiy-byudzhet-2019-goda>

<http://www.minfin.kg/ru/novosti/grazhdanskiy-byudzhet799/2017-god>

Comment:

1) The citizen's version of the EB (Kyrgyz Law on the Republican Budget for 2019 and forecast for 2020-2021) was published at MoF's official website on December 31, 2018.

2) The citizen's version of the EBP for 2019 was published at MoF's official website on October 5, 2018.

3) The citizen's version of the Budget Execution Report for 2017 was published at MoF's official website on May 15, 2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

68. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer “a,” In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer “b,” actual expenditures must be presented by two of these three classifications. A “c” answer applies if actual expenditures are presented by one of the three classifications. Answer “d” applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

Answer:

a. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

Information on actual expenditures by functional and economic classification: September report - <http://www.minfin.kg/ru/novosti/novosti/otchet-ob-ispolnenii-gosbyudzheta-kyrgyzskoy-respu>

Information on actual expenditures by administrative classification: July report - <http://www.minfin.kg/ru/novosti/novosti/v-iyule-raskhody-povedomstvennoy-klassifikatsii-s>

Comment:

In-Year Reports for 2018 present following information:

Expenditure by administrative classification – excel file “otchet_zh_9_mes_2018”;

Expenditure by economic classification – sheets “расход”, “нефинан” and “32-33” of the excel file “otchet_ob_iskpolnenii_gosbyudzheta_za_2018_god”;

Expenditure by functional classification – sheet “расход” of the excel file “otchet_ob_iskpolnenii_gosbyudzheta_za_2018_god”.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:

Administrative classification

Economic classification

Functional classification

Source:

Information on actual expenditures by functional and economic classification: September report - <http://www.minfin.kg/ru/novosti/novosti/otchet-ob-ispolnenii-gosbyudzheta-kyrgyzskoy-respu>

Information on actual expenditures by administrative classification: July report - <http://www.minfin.kg/ru/novosti/novosti/v-iyule-raskhody-povedomstvennoy-klassifikatsii-s>

Comment:

In-Year Reports for 2018 present following information:

Expenditure by administrative classification – excel file “otchet_zh_9_mes_2018”;

Expenditure by economic classification – sheets “расход”, “нефинан” and “32-33” of the excel file “otchet_ob_iskpolnenii_gosbyudzheta_za_2018_god”;

Expenditure by functional classification – sheet “расход” of the excel file “otchet_ob_iskpolnenii_gosbyudzheta_za_2018_god”.

Comment:

The IYRs do not compare the enacted budget figures or previous years budget figures with current budget execution.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

Comments: в отчете об исполнении бюджета фактические расходы указываются в сравнении с утвержденным и уточненным бюджетом за рассматриваемый период

Researcher Response

Comparisons are presented only in Year End Report. Cheked several monthly reports (In Year Reports). In this reports presented only actual expenditures. But, it should be noted, that in the Enacted Budget shown only annual values of expenditures. So, it is impossible to make comparison between Enacted Budget with In Year Reports. Answer choice remains "b".

71. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

GUIDELINES:

Questions 71 asks whether In-Year Reports present actual revenues by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," In-Year Reports must present revenue estimates classified by category.

Answer:

a. Yes, In-Year Reports present actual revenue by category.

Source:

All revenues by categories and individual sources are presented.

Comment:

In-Year Reports present revenues by category. See first tab in sheet "доход" or "Income" of the excel file "otchet_ob_ispolnenii_gosbyudzheta_za_2018_god"

See example of monthly report from September report - <http://www.minfin.kg/ru/novosti/novosti/otchet-ob-ispolnenii-gosbyudzheta-kyrgyzskoy-respu>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

72. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

GUIDELINES:

Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.

To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.

Answer:

a. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

Source:

All revenues by individual sources are presented.

Comment:

All the Revenue collections by type of taxes are presented in the IYR.

In-Year Reports present revenues by category. See first tab in sheet "доход" or "Income" of the excel file

"otchet_ob_ishpolnenii_gosbyudzheta_za_2018_god"

See example of monthly report from September report - <http://www.minfin.kg/ru/novosti/novosti/otchet-ob-ishpolnenii-gosbyudzheta-kyrgyzskoy-respu>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

73. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

GUIDELINES:

Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.

To answer "a," comparisons must be made for revenues presented in the In-Year Reports.

Answer:

b. No, comparisons are not made for revenues presented in the In-Year Reports.

Source:

<http://www.minfin.kg/ru/novosti/novosti/dokhodnaya-chast-gosbyudzheta-za-2018-god-sostavil>

<http://www.minfin.kg/ru/novosti/ezhemesyachnyy-otchet-po-ishpolneniyu-byudzheta/ezhemesyachnyy-otchet-po-ishpolneniyu-byudzheta>

Comment:

No comparison is made with either the original estimate for that period (based on the enacted budget), or the same period in the previous year.

See example of monthly report from May 2018- <http://www.minfin.kg/ru/novosti/novosti/otchyot-ob-ishpolnenii-gosbyudzheta-kyrgyzskoy-resp>
(Note link is not working as of June 2019)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

Comments: в отчете об исполнении бюджета фактические доходы указываются в сравнении с утвержденным и уточненным бюджетом за рассматриваемый период

IBP Comment

Many thanks to the reviewers for their comments. Please see researcher's response to indicator 70. Same response applies here.

74. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

GUIDELINES:

Question 74 asks about three key estimates related to borrowing and debt:

- the amount of net new borrowing so far during the year;
- the central government's total debt burden at that point in the year; and
- the interest payments to-date on the outstanding debt.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.

Answer:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Source:

See example of monthly report from September report - <http://www.minfin.kg/ru/novosti/novosti/otchet-ob-ispolnenii-gosbyudzhetza-kyrgyzskoy-respu>

Comment:

IYRs provide information on net borrowing and interest payment but not data on total debt.

Net borrowing info is provided on sheet "32-33" at line 101 for internal net borrowing and line 126 for external net borrowing. Also, on sheet "Source of funding (источник)" there is a detailed info on net borrowing to cover budget deficit.

The interest payments are presented in the lines 26 and 27 of the Expenditure worksheet (Расходы) with a breakdown of interest payments on internal debt - line 27 and external debt line 26.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

75. Do In-Year Reports present information related to the composition of the total actual debt outstanding?

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

GUIDELINES:

Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

See example of monthly report from September report - <http://www.minfin.kg/ru/novosti/novosti/otchet-ob-ispolnenii-gosbyudzheta-kyrgyzskoy-respu>

Comment:

The IYR present info on net borrowing and interest payments divided into internal and external source. However, the info on total borrowing, interest rates and maturity profile of the debt is missing. Also see answer for Q 74.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

76. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

GUIDELINES:

Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year, and provides an explanation of the update.

Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.

To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.

Answer:

d. No, the estimates for macroeconomic forecast have not been updated.

Source:

<http://www.minfin.kg/ru/novosti/novosti/otchyot-ob-ispolnenii-gosbyudzheta-kyrgyzskoy-resp5043>

Comment:

The document so called Mid-Year Review of Budget Execution of 2018 was published on July 25, 2018. But the content of the document doesn't meet to the IBP's requirements to MYR. It is more like six month report on budget execution and it does not comply with the OBS methodology requirements.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

77. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

GUIDELINES:

Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year, and provides an explanation of the update.

To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.

Answer:

d. No, expenditure estimates have not been updated.

Source:

<http://www.minfin.kg/ru/novosti/novosti/otchyot-ob-ispolnenii-gosbyudzheta-kyrgyzskoy-resp5043>

Comment:

The document so called Mid-Year Review of Budget Execution of 2018 was published on July 25, 2018. But the content of the document doesn't meet to the IBP's requirements to MYR. It is more like six month report on budget execution and it does not comply with the OBS methodology requirements.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

78. Does the Mid-Year Review of the budget present expenditure estimates for the budget year underway by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 78 asks if expenditure estimates in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

Source:

<http://www.minfin.kg/ru/novosti/novosti/otchyot-ob-ispolnenii-gosbyudzheta-kyrgyzskoy-resp5043>

Comment:

The document so called Mid-Year Review of Budget Execution of 2018 was published on July 25, 2018. But the content of the document doesn't meet to the IBP's requirements to MYR. It is more like six month report on budget execution and it does not comply with the OBS methodology requirements.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:

None of the above

Source:

<http://www.minfin.kg/ru/novosti/novosti/otchyot-ob-ispolnenii-gosbyudzheta-kyrgyzskoy-resp5043>

Comment:

The document so called Mid-Year Review of Budget Execution of 2018 was published on July 25, 2018. But the content of the document doesn't meet to the IBP's requirements to MYR. It is more like six month report on budget execution and it does not comply with the OBS methodology requirements.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

79. Does the Mid-Year Review of the budget present expenditure estimates for the budget year underway for individual programs?

GUIDELINES:

Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present expenditure estimates by program.

Source:

<http://www.minfin.kg/ru/novosti/novosti/otchyot-ob-ispolnenii-gosbyudzheta-kyrgyzskoy-resp5043>

Comment:

The document so called Mid-Year Review of Budget Execution of 2018 was published on July 25, 2018. But the content of the document doesn't meet to the IBP's requirements to MYR. It is more like six month report on budget execution and it does not comply with the OBS methodology requirements.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

80. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

GUIDELINES:

Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year, and provides an explanation of the update.

To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.

Answer:

d. No, revenue estimates have not been updated.

Source:

<http://www.minfin.kg/ru/novosti/novosti/otchyot-ob-ispolnenii-gosbyudzheta-kyrgyzskoy-resp5043>

Comment:

The document so called Mid-Year Review of Budget Execution of 2018 was published on July 25, 2018. But the content of the document doesn't meet to the IBP's requirements to MYR. It is more like six month report on budget execution and it does not comply with the OBS methodology requirements.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

81. Does the Mid-Year Review of the budget present revenue estimates for the budget year underway by category (such as tax and non-tax)?

GUIDELINES:

Question 81 asks whether revenue estimates in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Mid-Year Review must present revenue estimates classified by category.

Answer:

b. No, the Mid-Year Review does not present revenue estimates by category.

Source:

<http://www.minfin.kg/ru/novosti/novosti/otchyot-ob-ispolnenii-gosbyudzheta-kyrgyzskoy-resp5043>

Comment:

The document so called Mid-Year Review of Budget Execution of 2018 was published on July 25, 2018. But the content of the document doesn't meet to the IBP's requirements to MYR. It is more like six month report on budget execution and it does not comply with the OBS methodology requirements.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

82. Does the Mid-Year Review of the budget present individual sources of revenue for the budget year underway?

GUIDELINES:

Question 82 asks whether revenue estimates for individual sources of revenue are presented in the Mid-Year Review. The question applies to both tax and non-tax revenue.

To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present individual sources of revenue.

Source:

<http://www.minfin.kg/ru/novosti/novosti/otchyot-ob-ispolnenii-gosbyudzheta-kyrgyzskoy-resp5043>

Comment:

The document so called Mid-Year Review of Budget Execution of 2018 was published on July 25, 2018. But the content of the document doesn't meet to the IBP's requirements to MYR. It is more like six month report on budget execution and it does not comply with the OBS methodology requirements.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

83. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

GUIDELINES:

Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year, and provides an explanation of the update.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- The amount of net new borrowing required during the budget year;
- The central government's total debt burden at the end of the budget year; and
- The interest payments on the outstanding debt for the budget year.

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.

Answer:

d. No, estimates of government borrowing and debt have not been updated.

Source:

<http://www.minfin.kg/ru/novosti/novosti/otchyot-ob-ispolnenii-gosbyudzheta-kyrgyzskoy-resp5043>

Comment:

The document so called Mid-Year Review of Budget Execution of 2018 was published on July 25, 2018. But the content of the document doesn't meet to the IBP's requirements to MYR. It is more like six month report on budget execution and it does not comply with the OBS methodology requirements.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

84. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

GUIDELINES:

Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

Source:

<http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosbyudzheta-kr-za-2017-god->

Comment:

The YER reflects expenditure figures for approved budget, revised budget, actual expenses and percentage change for the Republican budget. Tab 1, 2 on Expenses presents the expenditures for each function by economic classification.

The Explanatory Note present explanation and discussion of changes in expenditures and revenues.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

85. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

<http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosbyudzheta-kr-za-2017-god->

Comment:

There are two excel files as part of the Budget Execution report. The report titled "implementation of state budget" shows expenditures for the Republican Budget for all functions further disaggregated by economic classification. The excel titled "implementation of republican budget" shows expenditures by administrative classification.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:

Administrative classification

Economic classification

Functional classification

Source:

<http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosbyudzheta-kr-za-2017-god->

Comment:

The Budget Execution Report includes all three types of expenditure classification.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

86. Does the Year-End Report present expenditure estimates for individual programs?

GUIDELINES:

Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.

Answer:

d. No, the Year-End Report does not present expenditure estimates by program.

Source:
n/a

Comment:
No program budget data are presented.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

87. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

GUIDELINES:

Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

Source:

<http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosbyudzheta-kr-za-2017-god->

Comment:

The Year-end Report excel file presents expenditure figures for the following categories- Approved Budget; Revised Budget; Actual expenditure; change (in expenditures) and percentage of change.

Narrative discussion part II, Execution of revenue of state budget, presented on pp. 2-8 of the Explanatory Note.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

88. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

GUIDELINES:

Question 88 asks whether revenue estimates in the Year-End Report are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Year-End Report must present revenue estimates classified by category.

Answer:

a. Yes, the Year-End Report presents revenue estimates by category.

Source:

<http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosbyudzheta-kr-za-2017-god->

Comment:

The Year-end Report for 2017 presented actual revenue by categories- Tax revenues, Received Official Transfers and Non-tax revenues (Annex 1 "доходы РБ" of the excel file.)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

89. Does the Year-End Report present individual sources of revenue?

GUIDELINES:

Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.

To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

Source:

<http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosbyudzheta-kr-za-2017-god->

Comment:

The Year-end Report for 2017 presented detailed breakdown of individual sources of actual revenue below the revenue categories (Annex 1 "доходы РБ" of the excel file.)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

90. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

GUIDELINES:

Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- *the amount of net new borrowing required during the budget year;*
- *the central government's total debt burden at the end of the budget year; and*
- *the interest payments on the outstanding debt for the budget year.*

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

c. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

Source:

<http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosbyudzheta-kr-za-2017-god->

Comment:

The amount of net new borrowing so far during the year – line 5 (internal debt) and line 24 (external debt) presented in the sheet "источ" of the excel file "otchet_za_2017_g.". Under function 701 (state general services), there is a line on interest payment for domestic securities (code 2421), interest on foreign loans (code 2411) which has original and actual outcomes (see the sheet "расходы").

In the explanatory, there is a full section on "State Debt" starting page 37 onwards, that has data and a narrative discussion on issuance of domestic debt, interest rates are shown on pp. 38-39 of the Explanatory Note, information on domestic debt service are shown on pp. 40-41 of the Explanatory Note.

Pages 42-45 of the Explanatory Note present information on external debt servicing- structure, composition, payments (principal and interest) on bilateral and multi lateral loans, payments in foreign currency; The interest payments to-date on the outstanding debt – presented on p. 41-43 of the Explanatory Note (word file "poyasnitelya_zapiska_k_otchetu_za_2017_g."). The central government's total debt burden at that point in the year - presented on p. 46 of the Explanatory Note; On page 46 of the Explanatory Note provides the actual total amount of public debt, but it does not provide figures of planned debt. However, some of the information in the explanatory note only includes actual outcomes.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:

The amount of net new borrowing required during the budget year

The interest payments on outstanding debt for the budget year

Whether the debt is domestic or external

The central government's total debt burden at the end of the budget year

Source:

<http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosbyudzheta-kr-za-2017-god->

Comment:

pp. 51 - 59 of the Explanatory Note (word file "Пояснительная записка к отчету об исполнении госбюджета за 2017 год").

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

91. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

GUIDELINES:

Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.

To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

Source:

<http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosbyudzheta-kr-za-2017-god->

Comment:

The Explanatory Note provides the actual macroeconomic outcomes (page 1), but does not show differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:

None of the above

Source:

There is information on actual macroeconomic outcomes, but no differences from the original forecast are present.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

92. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

GUIDELINES:

Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

Source:

<http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosbyudzheta-kr-za-2017-god->

Comment:

Nonfinancial data is presented in the YER on a non systematic way. In the Explanatory Note, when providing a narrative for difference between the planned and actual figures, the MoF in some instances also provides nonfinancial data, such as number of social benefit recipients. So, the information does not include planned nonfinancial data and actuals on a systematic basis.

The main source of nonfinancial data is program budgets of government bodies. However, the YER does not contain information on the execution of program budgets.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

93. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

GUIDELINES:

Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).

Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

Source:

<http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosbyudzheta-kr-za-2017-god->

Comment:

Nonfinancial data is almost not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

94. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are

intended to benefit directly the country's most impoverished populations and the actual outcome?

GUIDELINES:

Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.

To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

Source:

<http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosbyudzheta-kr-za-2017-god->

Comment:

Pp. 36-38 of the Year-End Report provide some financial and nonfinancial data on number of recipients of social benefits, disability benefits, veterans, etc., without comparison with Enacted Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

95. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

GUIDELINES:

Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

a. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

Source:

<http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosbyudzheta-kr-za-2017-god->

Comment:

In line 195 of the excel file (Расходы, представленные единой статьей в системе здравоохранения (ЕП)) shown planned and actual amount of transfer to Mandatory Health Insurance Fund and in line 360 (Пособия по социальному обеспечению) transfer for Social fund (see Sheet "расходы" of the file "Отчет об исполнении госбюджета КР за 2017 год").

On page 26 of the Explanatory Note presented narrative on transfers for the Mandatory Health Insurance Fund (Исполнение расходов по Фонду обязательного медицинского страхования при Правительстве Кыргызской Республики за 2017 год составило 11 882,4 млн. сомов, при плане 12 359,6 млн. сомов или 96,1 %. В том числе, по организациям здравоохранения, функционирующим в системе Единого плательщика исполнение составило 11 036,5 млн. сомов или 96,1 %, по специализированным учреждениям исполнение составило 656,6 млн. сомов, или 99,3 %, по предоставлению услуг гемодиализа исполнение составило 189,2 млн. сомов, или 87,6 %).

On page 23 of the Explanatory Note presented short narrative on transfers for Social Fund. (Трансферты в Социальный фонд. За 2017 год бюджетные ассигнования Социальному фонду Кыргызской Республики составили 17 560,1 млн. сомов, или исполнено на 100 процентов.).

Also there is report of Social Fund which should be approved by separate law. For example in the report of Social Fund for 2017 (<http://kenesh.kg/ru/draftlaw/449020/show>) shown detailed information on transfers from republican budget (see table "Об исполнении доходов бюджета Социального фонда Кыргызской Республики за 2017 год по источникам" in word file "Отчет на официальном языке.docx").

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

96. Is a financial statement included as part of the Year-End Report or released as a separate report?

GUIDELINES:

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

Answer:

a. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

Source:

<http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosbyudzheta-kr-za-2017-god>

Comment:

The statement of Financial Position /Cash Flow/ is presented in the worksheet "ФАО" (excel file "otchet_ob_iskolnenii_gb_za_2017_god")

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

97. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

GUIDELINES:

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more detail.
- Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details.
- Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details. ≈

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A

"b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

Answer:

b. The SAI has conducted two of the three types of audits, and made them available to the public.

Source:

Approved Audit Report: <http://kenesh.kg/ru/draftlaw/download/111218/accompdoc/ky>

Audit results submitted to parliament: <http://kenesh.kg/ru/draftlaw/450857/show>

Financial audit manual: <http://www.esep.kg/images/docs/2018/01/21-rukovodstvo-po-provedeniu-finansovogo-audita.doc>

Adut Report: https://www.esep.kg/images/docs/2018/09/Otchet_rb2017_ru.pdf

Comment:

Note that Chamber of Accounts recently improved its practice of financial audits (based on the audit manual - <http://www.esep.kg/images/docs/2018/01/21-rukovodstvo-po-provedeniu-finansovogo-audita.doc>). The score "b" is based on two types of audits - compliance and financial audit.

The performance audit in the INTOSAI terms is different from what our SAI thinks they are doing. When the Kyrgyz SAI conducts compliance audit, they might use some elements of efficiency assessment, but that has no methodology, it is not systematic and it is far from being comprehensive even for the selected matter.

In 2013 Kyrgyz SAI Approved Financial Audit Manual (<http://www.esep.kg/images/docs/2018/01/21-rukovodstvo-po-provedeniu-finansovogo-audita.doc>). On the basis of this manual, the joint venture studies and analyzes the financial reporting and accounting system of the audit subject. This report reflects in part the results of the financial audit - https://www.esep.kg/images/docs/2018/09/Otchet_rb2017_ru.pdf.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

98. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

GUIDELINES:

Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.

The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.

Answer:

a. All expenditures within the SAI's mandate have been audited.

Source:

Report on annual activities of Chamber of Accounts: https://www.esep.kg/index.php?option=com_content&view=article&id=573:report-for-the-year-2017&catid=29&lang=ru&Itemid=139

Audit results submitted to parliament: <http://kenesh.kg/ru/draftlaw/450857/show>

Comment:

The SAI covers almost all budget recipients with their compliance audits. Each year, about 2700 entities are audited, including revenue collection audits and expenditure audits. As per financial audit requirements, the SAI has to audit the reliability of the financial reports of the Government.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

99. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

GUIDELINES:

Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.

The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.

Answer:

a. All extra-budgetary funds within the SAI's mandate have been audited.

Source:

<http://kenesh.kg/ru/draftlaw/download/111218/accompdoc/ky>

https://www.esep.kg/index.php?option=com_content&view=category&layout=blog&id=65&Itemid=169&lang=ru

Audit report of the budget execution of the Social Fund 2017 - https://www.esep.kg/images/docs/2018/09/Otchet_sf2017_ru.pdf

Audit report of the budget execution of the MHIF - https://www.esep.kg/images/docs/2018/09/Otchet_foms2017_ru.pdf

Comment:

The SAI audits all extra-budgetary funds and published on their website in a timely manner. This includes the Social Fund and the Medical Insurance Fund. The 2017 audit reports of these funds were published separately from the annual Audit Report on Budget (AR).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

GUIDELINES:

Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.

To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.

Answer:

a. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

Source:

<http://kenesh.kg/ru/draftlaw/450857/show>

<http://kenesh.kg/ru/draftlaw/download/111218/accompdoc/ky>

Comment:

See pp. 1 and 34 – 38 of the SAI Audit Report on execution of Republican Budget for 2017 (pdf file "Отчет об аудите Счетной палаты.pdf").

On page 1, the audit objects are indicated: MoF, Central Treasury, State Agency for Management of Budget Loans, Department of Precious Metals, Department of Public Procurement, Training Center under the MoF.

The purpose of the audit: Audit of the implementation of the republican budget.

Pages 4-6 show a summary of the implementation of the main parameters of the republican budget (execution of the revenue and expenditure of the republican budget).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

GUIDELINES:

Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.

To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.

Answer:

d. No, the executive does not report on steps it has taken to address audit findings.

Source:

n/a

Comment:

Usually, the Government requests the MinFin and other relevant institutions to fix problems of the Audit findings, but the Government does not publicly report on what steps or what measures have been taken to fix findings.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

GUIDELINES:

Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.

To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the

executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.

Answer:

d. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

Source:

<http://esep.kg/images/docs/2018/06/otchet-sp-kr-sa-2017-god-russ1.pdf>

Comment:

The SAI report reflects aggregated data on damages to the budget. However, detailed information on the performance of the SAI regulations is not available (pp. 7-8).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

103. Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

GUIDELINES:

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance", and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:

- *Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or*
- *Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>), the Fiscal Policy Council in Sweden (Finanspolitiska Rådet, <http://www.finanspolitiskaradet.com/>), and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).*

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:

d. No, there is no IFI.

Source:

The Budget Code of the Kyrgyz Republic - <http://cbd.minjust.gov.kg/act/view/ru-ru/111338>
Report of the Chamber of Accounts "On the audit of the preparation and execution of the republican budget, the efficiency of the distribution and use of resources of the state budget, special and extra-budgetary funds, management of foreign and domestic debt of the Kyrgyz Republic for 2016 year" - <http://esep.kg/images/docs/reports/2017/otchet-rb-sa-2016.pdf>, <http://minfin.kg/ru/novosti/otchet-po-ispolneniyu-byudzhet-a/esept-palatasynyn-auditinin-zhyynytyktary/otchet-po-auditu-sostavleniya-i-ispolneniya-respub.html>
Conclusion of the Chamber of Accounts of the Kyrgyz Republic on the draft Law of the Kyrgyz Republic "On the republican budget of the Kyrgyz Republic for 2016 and the forecast for 2017-2018" - <http://esep.kg/images/docs/reports/2017/sakluchenie-2016-2018-final.pdf>

Comment:

In Kyrgyzstan, there is no an IFI that specializes in conducting an independent assessment of the budget process and is endowed with all the necessary financial and human resources.

The task of giving an overview of the budget proposal to the Parliament is given to Supreme Audit Institution (Chamber of Accounts). In accordance with Part 2 of Article 72 of the Budget Code of the Kyrgyz Republic, the competence of the Chamber of Accounts includes analysis of the EBP and preparation of the conclusion on it.

In open source the Chamber of Accounts published assessment of the EBP for 2016 and it was published in 2017. There is no open access for more recent reports on the EBP. According to representatives of the Chamber of Accounts the conclusion on EBP is prepared within two months after the draft is submitted to parliament by government. The Accounting Chamber forwards this conclusion to the Parliament.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

104. Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

GUIDELINES:

Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.

To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

Answer:

d. No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.

Source:

Conclusion of the Chamber of Accounts of the Kyrgyz Republic on the draft Law of the Kyrgyz Republic "On the republican budget of the Kyrgyz Republic for 2016 and the forecast for 2017-2018" - <http://esep.kg/images/docs/reports/2017/sakluchenie-2016-2018-final.pdf>

Comment:

Chamber of Accounts presents its conclusion on the EBP with macroeconomic forecast. For example, section 3 of Conclusion of the Chamber of Accounts of the Kyrgyz Republic on the draft Law of the Kyrgyz Republic "On the republican budget of the Kyrgyz Republic for 2016 and the forecast for 2017-2018" contains a macroeconomic forecast. But, it should be noted that there is no in open source conclusions of the Chamber of Accounts on EBP for 2017, 2018 and 2019 years.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

105. Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

GUIDELINES:

Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.

To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.

Answer:

d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

Source:

n/a

Comment:

There is no possibility to evaluate this issue, since there is no in open access conclusions if the Chamber of Accounts on the EBP for 2017, 2018 and 2019 years.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

106. In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

GUIDELINES:

Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.

Answer:

d. Never, or there is no IFI.

Source:

n/a

Comment:

In Kyrgyzstan, there is no an IFI that specializes in conducting an independent assessment of the budget process and is endowed with all the necessary financial and human resources.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

107. Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

GUIDELINES:

Question 107 asks whether the legislature debates budget policies prior to the tabling of the Executive's Budget Proposal. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)

A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.

To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.

Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.

Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).

Answer:

a. Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.

Source:

The Budget Code of the Kyrgyz Republic - <http://cbd.minjust.gov.kg/act/view/ru-ru/111338>

The Law "On the Regulations of the Jogorku Kenesh (Parliament)" - <http://cbd.minjust.gov.kg/act/view/ru-ru/203166?cl=ru-ru>

Budget resolution of the Kyrgyz Republic for 2019 and forecast for 2020-2021 - <http://www.kenesh.kg/ru/article/show/3778/ot-26-aprelya-2018-goda-2397-vi-o-byudzhethnoy-rezolyutsii-kirgizskoy-respubliki-na-2019-god-i-prognoze-na-2020-2021-godi>

Comment:

In accordance with part 2 of Article 89 of the Budget Code, the draft of republican budget for the next fiscal year is formed on the basis of the parameters stipulated in the main provisions of the Budget Resolution of Parliament.

In accordance with Part 2 of Article 69 of the Budget Code, the Parliament adopts the Budget Resolution no later than April 30 of the year preceding the next budget year.

In accordance with Part 3 of Article 70 of the Law "On the Regulations of the Jogorku Kenesh (Parliament)", the relevant committee of the parliament develops a draft Budget Resolution, which reflects the main directions of the budget policy for the coming year, taking into account the proposals of factions, committees and deputies of parliament and submits to parliament.

In accordance with Part 4 of Article 70 of the Law "On the Regulations of the Jogorku Kenesh (Parliament)" the Budget Resolution of the Parliament is approved by a resolution and adopted by majority of the votes, but not less than 50 votes until April 30.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

108. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

GUIDELINES:

Question 108 examines how far in advance of the start of the budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular

event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.

To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

Answer:

a. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

Source:

The Budget Code of the Kyrgyz Republic - <http://cbd.minjust.gov.kg/act/view/ru-ru/111338>

The draft Law of the Kyrgyz Republic "On the republican budget of the Kyrgyz Republic for 2019 and the forecast for 2020-2021" - <http://www.kenesh.kg/ru/draftlaw/474135/show>

Comment:

In accordance with Part 5 of Article 91 of the Budget Code the Government submits to the Parliament a draft law on the republican budget for the forthcoming period no later than October 1 of the year preceding the next fiscal year, in accordance with the requirements of this Code. EBP for 2019 was registered by the Parliament on October 1 (<http://www.kenesh.kg/ru/draftlaw/474135/show>).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

109. When does the legislature approve the Executive's Budget Proposal?

GUIDELINES:

Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.

In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.

To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.

Answer:

a. The legislature approves the budget at least one month in advance of the start of the budget year.

Source:

The Budget Code of the Kyrgyz Republic - <http://cbd.minjust.gov.kg/act/view/ru-ru/111338>

Date of adoption of the EBP for 2019 - <http://www.kenesh.kg/ru/draftlaw/474135/show>

Comment:

In accordance with Part 2 of Article 99 of the Budget Code the EBP should be adopted by the Parliament not later than one month before the start of the new fiscal year.

The EBP for 2019 was adopted on November 29, 2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

110. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

GUIDELINES:

Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.

The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.

Answer:

a. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

Source:

The Budget Code of the Kyrgyz Republic - <http://cbd.minjust.gov.kg/act/view/ru-ru/111338>

The Law "On the Regulations of the Jogorku Kenesh (Parliament)" - <http://cbd.minjust.gov.kg/act/view/ru-ru/203166?cl=ru-ru>

Comment:

In accordance with Part 3 of Article 96 of the Budget Code the profile committee of the Parliament:

- 1) consider the conclusions of the factions and committees in their supervised areas for generalization;
- 2) holds an extended meeting with the participation of the Prime Minister of the Kyrgyz Republic, members of the Government, leaders of factions and chairmen of committees of the Parliament to discuss the draft EBP, taking into account the proposals of factions and committees of the Parliament;
- 3) conducts parliamentary hearings on the draft law on the republican budget;
- 4) submits to the Parliament for consideration a draft EBP with a conclusion taking into account the conclusions of the factions and committees.

In accordance with Part 5 of Article 97 of the Budget Code if the draft EBP is rejected in the first reading by the Parliament, the Government determines the deadline for revision and resubmission of the draft budget for the second reading.

In accordance with Part 4 of Article 741 of the Law "On the Regulations of the Jogorku Kenesh (Parliament)" the EBP adopted by the Parliament and amendments to it are sent for signature to the President within 14 calendar days from the date of their adoption.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

111. During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

GUIDELINES:

Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").

If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a", please specify which amendments were adopted, and provide evidence for it.

Answer:

a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

Source:

Comparative table for the draft EBP in the official language-2 reading (Сравнительная таблица на официальном языке-2 чтение.docx)-
<http://www.kenesh.kg/ru/draftlaw/474135/show>
Enacted Budget for 2019 - <http://cbd.minjust.gov.kg/act/view/ru-ru/111855>

Comment:

Example:

According to the comparative table to the draft EBP for 2019 the Parliament made changes to the parameters of the budget revenues (Government proposal - 151,454,484.1 thousand soms, Parliament proposal - 151,762,419.1 thousand som), expenditures (Government proposal - 161,710,709.8 thousand soms, Parliament proposal - 161,913,144.8 thousand soms), deficit limit (Government proposal - 10,225,225.7 thousand soms, Parliament proposal - 10,150,725.7 thousand soms). The amendments to the EBP approved by the Parliament were adopted by the President of the Kyrgyz Republic. The fact that changes happen could be seen primarily comparing the EBP in the 1st, 2nd and 3rd readings. (<http://cbd.minjust.gov.kg/act/view/ru-ru/111855>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

112. During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

GUIDELINES:

Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.

Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.

Please specify in your comment the name of the committee and the number of days it had available to examine the budget and to publish a report. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.

Answer:

a. Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

Source:

The Budget Code of the Kyrgyz Republic - <http://cbd.minjust.gov.kg/act/view/ru-ru/111338>
Conclusion of the Committee on Budget and Finance of Parliament (Заклучение Комитета по бюджету на официальном языке.docx) -
<http://www.kenesh.kg/ru/draftlaw/474135/show>

Comment:

In accordance with Part 4 of Article 96 of the Budget Code consideration of the EBP in the specialized committee (Budget and Finance committee - <http://www.kenesh.kg/ru/committee/8/show/komitet-po-byudzhetu-i-finansam>) of the Parliament should be completed within 30 calendar days from the date of submission of the EBP to the Parliament.

The Committee on Budget and Finance of Parliament prepared its conclusion on the EBP on November 26, 2018. Conclusion of the committee published on a single page of the Parliament's website on the EBP 2019 <http://www.kenesh.kg/ru/draftlaw/download/112681/accompdoc/ky>
<http://www.kenesh.kg/ru/committee/article/8/2069/show/zaklyuchenie-komiteta-po-byudzhetu-i-finansam-ot-12-noyabrya-2018-goda-o-proekte-zakona-kirgizskoy-respubliki-o-respublikanskom-byudzhet-e-kirgizskoy-respubliki-na-2019-god-i-prognoze-na-2020-2021-godi>

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

113. During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

GUIDELINES:

Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.

Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.

For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.

Answer:

a. Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.

Source:

Conclusions of all legislative committees - <http://www.kenesh.kg/ru/draftlaw/474135/show>

Comment:

Conclusions on EBP 2019 of all legislative committees published on a single page of the Parliament's website on the EBP 2019:

- Committee on Budget and Finance;
- Social Affairs Committee;
- Committee on Energy;
- Transport Committee;
- Law Enforcement Committee;
- Committee on Constitutional Law;
- Agrarian Policy Committee.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

114. In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

GUIDELINES:

Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.

Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

Answer:

c. Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.

Source:

<http://kenesh.kg/ru/committee/article/8/1988/show/zasedanie-komiteta-po-byudzhetu-i-finansam-zhogorku-kenesha-kirgizskoy-respubliki-29-oktyabrya-2018-g-10-00-ch-1-etazh-zapadny-zal-povestka-dnya>

Comment:

According to the agenda of October 29, 2018, the Committee on Budget and Finance heard a report on the results of the execution of the republican budget of the Kyrgyz Republic from January to September 2018. The minute were not published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

115. Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

GUIDELINES:

Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.

In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.

The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.

In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.

Answer:

c. The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.

Source:

The Budget Code of the Kyrgyz Republic - <http://cbd.minjust.gov.kg/act/view/ru-ru/111338>

Comment:

In accordance with Part 4 of Article 115 of the Budget Code if it is necessary to change the budget parameters approved by the law on the republican budget, prior to the adoption of the relevant amendments to it, it can be executed in agreement with the relevant committee of the Parliament, which is responsible for the issues of budget legislation.

In open access there is no decisions of the Committee on Budget and Finance of the Parliament to shifting funds, and therefore the assessment "a" for this question is not applicable.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

116. Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

GUIDELINES:

Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.

Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

Answer:

c. The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.

Source:

The Budget Code of the Kyrgyz Republic - <http://cbd.minjust.gov.kg/act/view/ru-ru/111338>
<http://cbd.minjust.gov.kg/act/view/ru-ru/111854>

Comment:

In accordance with Part 1 of Article 115 of the Budget Code Government initiates the procedure for making changes and additions to the EB if was a decision made on use of additional revenues or savings in expenses received during the execution.

In open access there is no decisions of the Committee on Budget and Finance of the Parliament to shifting funds and therefore the assessment "a" for this question is not applicable.

On December 26, 2018, significant changes were introduced to the budget in the revenue and expenditure part of the budget for 2018 (<http://cbd.minjust.gov.kg/act/view/ru-ru/111854>), i.e. changes were made just 5 calendar days before the end of fiscal year. This fact indicates that, in fact, changes in the expenditure side of the budget were made earlier and after these changes were approved by law.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

117. Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

GUIDELINES:

Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.

Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.

Answer:

c. The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.

Source:

The Budget Code of the Kyrgyz Republic - <http://cbd.minjust.gov.kg/act/view/ru-ru/111338>

Comment:

In accordance with Part 4 of Article 115 of the Budget Code if it is necessary to change the budget parameters approved by the law on the republican budget, prior to the adoption of the relevant amendments to it, it can be executed in agreement with the relevant committee of the Parliament, which is responsible for the issues of budget legislation.

In open access there is no decisions of the Committee on Budget and Finance of the Parliament to shifting funds, and therefore the assessment "a" for this question is not applicable.

On December 26, 2018, significant changes were introduced to the budget in the revenue and expenditure part of the budget for 2018 (<http://cbd.minjust.gov.kg/act/view/ru-ru/111854>), i.e. changes were made just 5 calendar days before the end of the fiscal year. This indicates that, in fact, changes to the budget were made earlier and after these changes were approved by law.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

118. Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

GUIDELINES:

Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)

To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)

Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not

publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.

Answer:

a. Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations.

Source:

The Chamber of Accounts report (Отчет об аудите Счетной палаты.pdf) <http://www.kenesh.kg/ru/draftlaw/450857/show>
Conclusion of the Committee on Economic and Fiscal Policy dated October 2, 2018 On the draft Law of the Kyrgyz Republic "On approval of the report on the execution of the republican budget of the Kyrgyz Republic for 2017" (Заключение Комитета по фискальной политике на официальном языке.docx) - <http://www.kenesh.kg/ru/draftlaw/450857/show>
Conclusion of the Committee on Budget and Finance on the activities of the Accounts Chamber of the Kyrgyz Republic for 2018 - <http://www.kenesh.kg/ru/committee/article/8/2588/show/zaklyuchenie-komiteta-po-byudzhetu-i-finansam-ot-10-iyunya-2019-goda-ob-otchetepredsedatelya-schetnoy-palati-kirgizskoy-respubliki-o-deyatelnosti-schetnoy-palati-kirgizskoy-respubliki-za-2018-god>

Comment:

The Chamber of Accounts submitted a report on the execution of the republican budget for 2017 on August 28, 2018. The date of submission of report specified in the report of the Chamber of Accounts.
The Committee on Economic and Fiscal Policy of the Parliament issued a conclusion on the report of the Chamber of Accounts on October 2, 2018.
Conclusion of the Committee on Budget and Finance on the activities of the Accounts Chamber of the Kyrgyz Republic for 2018 shown in source box.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

119. Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

GUIDELINES:

Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.

To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

Answer:

a. Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.

Source:

The Constitution of the Kyrgyz Republic - <http://cbd.minjust.gov.kg/act/view/ru-ru/202913>

Comment:

Article 74(4): Legally there are 9 Auditors of which 3 are suggested by the President, 3 by the majority coalition and 3 by the opposition. The legislature selects auditors and approves the composition of the SAI auditors. Usually the President, the majority coalition and the opposition propose more than 3 candidates to make sure there is a sufficient pool to select from. After the auditors are appointed by Parliament, the President appoints their Chairperson from available 9 auditors. Usually the Chairperson is a candidate from the President, but the independence of the Accounts chamber is maintained.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

120. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

GUIDELINES:

Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.

To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Answer:

a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

Source:

Law of the Kyrgyz Republic "On the Chamber of Accounts of the Kyrgyz Republic" - <http://cbd.minjust.gov.kg/act/view/ru-ru/1516>

Comment:

The President is neither Executive power, nor the Legislative. it is possible that when (as it is the case now) the President and his political party represent the majority, the Parliament usually supports anything the President does and vice versa. But by law, the Parliament has a right to remove the head of the SAI.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

121. Who determines the budget of the Supreme Audit Institution (SAI)?

GUIDELINES:

Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.

Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then submits it to the executive (which accepts it with little or no change) or directly to the legislature, or the budget of the SAI is determined directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.

Answer:

c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the

resources the SAI needs to fulfill its mandate.

Source:

The Budget Code of the Kyrgyz Republic - <http://cbd.minjust.gov.kg/act/view/ru-ru/111338>

Comment:

In accordance with Part 2 of Article 93 of the Budget Code the SAI with the conclusion of the Government sends the draft budget for approval to the relevant committee of the Parliament for inclusion in the EBP.

However, due to strict budget limitations of the country none of the Government bodies receive sufficient funding to fulfill their functions.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

122. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

GUIDELINES:

Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.

Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.

There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.

To answer "a," the SAI must have full discretion in law to decide which audits to undertake. Answer "b" applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SAI has some discretion, but significant legal limitations exist. Answer "d" applies if the SAI has no power at all to choose which audits to undertake

Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI's legal mandate and jurisdiction.

Answer:

a. The SAI has full discretion to decide which audits it wishes to undertake.

Source:

Article 72 of the Budget Code of the Kyrgyz Republic - <http://cbd.minjust.gov.kg/act/view/ru-ru/111338>

Articles 7, 8 and 11 of the Law of the Kyrgyz Republic "On the Chamber of Accounts of the Kyrgyz Republic" - <http://cbd.minjust.gov.kg/act/view/ru-ru/1516>

Comment:

As per legislation the SAI has a right to develop its audit plan and it only needs approval/discussion with the Budget Committee. It can also put items in its plans based on requests from the President, the Parliament and the Government (the Executive). In practice, it does compile its plans in discussion with Budget Committee. Since they receive multiple requests from the President, the Parliament and the Executive, they usually have shortage of resources to respond to all requests.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

123. Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

GUIDELINES:

Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.

To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.

Answer:

c. No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.

Source:

Structure of SAI - http://esep.kg/index.php?option=com_content&view=category&layout=blog&id=56&Itemid=113&lang=ru

Comment:

In the Kyrgyz Republic there is no independent institution, that regularly audit processes of the SAI. But, the SAI has in its structure Analytics, Methodology and International Relations Department, which is responsible for monitoring compliance with audit procedures

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

124. In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

GUIDELINES:

Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.

Answer:

a. Frequently (i.e., five times or more).

Source:

<http://www.kenesh.kg/ru/news/show/7146/pravitelystvo-kr-prodolzhit-rabotu-po-ispolneniyu-postanovleniya-zhogorku-kenesha-po-tets-g-bishkek>

<http://www.kenesh.kg/ru/news/show/7142/ulukbek-maripov-zaklyucheniya-audita-proekta-modernizatsii-tets-g-bishkek-napravleni-v-pravoohranitelnyie-organi>

<http://www.kenesh.kg/ru/news/show/6233/parlamentskaya-fraktsiya-ata-meken-obsudila-voprosi-o-gosudarstvennom-vneshnem-dolge-kirgizskoy-respubliki>

<http://www.kenesh.kg/ru/news/show/6189/profilnyiy-komitet-zaslushal-informatsiyu-pravitelystva-ob-ispolyzovanii-kreditov-i-grantov-poluchennih-kr-i-merah-prinimaemih-po-obespecheniyu-ih-vozvratnosti>

<http://www.kenesh.kg/ru/news/show/6115/ulukbek-maripov-v-proshlom-godu-bili-viyavleni-byudzhethnie-rezervi-poteri-i-neeftivnoe-ispolyzovanie-na-summu-v-obaeme-11-mlrd-976-mln-somov>

Comment:

The Chairman of the Chamber of Accounts Maripov Ulukbek was minimum 5 times from October 2018 to February 2019 in Parliamentary hearings and events.

Peer Reviewer

Opinion: Agree

125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning .

To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

a. Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.

Source:

The Ministry of Finance held open public hearing for EBP 2019 on September 5 2018 (25 days before EBP was submitted to parliament).

1) The event was open to all public, but participants had to register in advance (Министерство финансов Кыргызской Республики приглашает все заинтересованные стороны принять участие в запланированных общественных бюджетных слушаниях- <http://www.minfin.kg/ru/novosti/novosti/v-bishkeke-sostoyatsya-obschestvennye-slushaniya-p>).

2) The event was organized by Ministry of Finance and held in MoF office. (<http://minfin.kg/ru/novosti/novosti/v-bishkeke-sostoyatsya-obschestvennye-slushaniya-p>).

- 3) The format of the event was open question & answers.
- 4). Attached invitation letter to public hearings on the EBP 2019 was sent to all Public Councils under the ministries and agencies (<https://1drv.ms/b/s!Aptu5CAVo8WwgaVnjAoaCzCqZejuTg>). Content of the invitation letter was almost the same as in the announcement. The invitation letter states that representatives of civil society are invited to the hearings to receive suggestions and recommendations and other relevant information. Also, information about hearings was distributed through the media. (<http://www.minfin.kg/ru/novosti/novosti/v-bishkeke-sostoyatsya-obschestvennye-slushaniya-p>).
- 5). For public was available full content of the EBP 2019 (<http://www.minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzheta-kr-na-2019-god>). The EBP was published on the website of the MoF on August 27, 2018 - 9 days before the budget hearings.

Comment:

The Budget Code (effective January 2017) of the Kyrgyz Republic - <http://cbd.minjust.gov.kg/act/view/ru-ru/111338>
Decree of the Government of the Kyrgyz Republic No. 854 of December 30, 2017 - <http://cbd.minjust.gov.kg/act/view/ru-ru/11524>

Article 127 of the Budget Code of the Kyrgyz Republic "Public budget hearings":

1. Public budget hearings are an event in the form of an open discussion of the formation and execution of budgets of the budget system of the Kyrgyz Republic, initiated by the executive authorities and local governments to study public opinion, receive proposals, recommendations and decision-making taking into account the interests of the population.
2. Materials for public budget hearings must be published on the official website of the relevant state and local government authorities 10 days before the public budget hearings.
3. A state or local government body shall ensure the registration of participants in public budget hearings, representatives of the mass media (if necessary), keeping a protocol and drawing up final documents.
4. A state or local government body, based on the results of the public budget hearing, summarizes the proposals received from the participants of the public budget hearings, sends them answers on decisions taken as a result of their consideration.

Article 71 of the Budget Code of the Kyrgyz Republic:

The Ministry of Finance organizes and conducts public budget hearings on the EBP, prepares reports of disagreements and publishes them on the website.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

126. With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.

To answer "a," the executive must actively seek out individuals from vulnerable and underrepresented communities and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.

Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

n/a

Comment:

The government bodies does not make a specific step to invite vulnerable groups.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

127. During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

a. The executive's engagement with citizens covers all six topics.

Source:

Matrix of taking into account comments and suggestions on the results of public budget hearings on the draft Law of the Kyrgyz Republic "On the republican budget for 2019 and the forecast for 2020-2021." - <http://minfin.kg/ru/novosti/proekty-normativnykh-pravovykh-aktov/obratnaya-svyaz-matritsa-ucheta-zamechaniy-i-predlozheniy-po-itoga5180>

The Budget Code of the Kyrgyz Republic - <http://cbd.minjust.gov.kg/act/view/ru-ru/111338>

Comment:

In accordance with Part 4 of Article 80 of the Budget Code the main parameters of the budget are approved no later than July 1. Ministry of Finance usually holds budget hearing on EBP in early September, 20 – 25 days before submitting EBP to the Parliament. Due to time constraints, there is practically no possibility of taking into account the recommendations of citizens on the macroeconomic component.

On governmental budget hearing, which was held on September 5, all kind issues was discussed with public (see Matrix). Topics included capital investments, portals, servicing of external debt, loan agreements, amendments to local government act, public services (mostly health related), revenue forecasts, improvement in revenue & customs administration, growth forecasts, programs such as Taza-Kooma, Den Sooluk.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

c. Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

Source:

In 2018, there were two public hearings on budget execution

(i) On 17 April 2018, MoF held a hearing on Annual report on 2017 budget execution (<http://minfin.kg/ru/novosti/novosti/v-minfine-kr-proshli-obschestvennye-slushaniya-po>)

(ii) On 11 September 2018, MoF held a hearing on semi-annual review of 2018 budget execution (<http://minfin.kg/ru/novosti/novosti/proshli-obschestvennye-slushaniya-po-polugodovomu>). The half-year report on the execution of the republican budget consists only of an analysis of macroeconomic indicators (revenues, budget expenditures). At the same time, there is no analytics of budget execution by sectors, no reporting information on the execution of program budgets, etc.

Comment:

In Budget Code there is no obligation to held public hearings on implementation of annual budget.

The format of the public hearing- hearings were open to invited members only which included civil society organizations. The MoF officials presented on the findings of the reports, followed by questions and answers.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

129. With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and underrepresented parts of the population on the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.

To answer "a," the executive must actively seek out individuals from vulnerable and underrepresented community and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.

Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

n/a

Comment:

No

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

130. During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

c. The executive's engagement with citizens covers at least one (but less than three) of the above-mentioned topics.

Source:

In 2018, there were two public hearings on budget execution

(i) On 17 April 2018, MoF held a hearing on Annual report on 2017 budget execution (<http://minfin.kg/ru/novosti/novosti/v-minfine-kr-proshli-obschestvennye-slushaniya-po>)

(ii) On 11 September 2018, MoF held a hearing on semi-annual review of 2018 budget execution (<http://minfin.kg/ru/novosti/novosti/proshli-obschestvennye-slushaniya-po-polugodovomu>). The half-year report on the execution of the republican budget consists only of an analysis of macroeconomic indicators (revenues, budget expenditures). At the same time, there is no analytics of budget execution by sectors, no reporting information on the execution of program budgets, etc.

Comment:

In accordance with Part 1 of Article 125 of the Budget Code Ministry of Finance obliged to post on its official website a semi-annual review of the execution of the republican budget. (Report on the execution of the state budget of the Kyrgyz Republic for the first half of 2018 - <http://minfin.kg/ru/novosti/novosti/otchyot-ob-ispolnenii-gosbyudzhetak-kyrgyzskoy-resp5043>)

It should be noted that in the budget legislation there is no requirement for holding public hearings on semi-annual reviews on the execution of the republican budget.

The Ministry of Finance listed major topics included in the semi-annual review on the execution of the republican budget in 2018. There was limited information on the execution of the revenue and expenditure part of the budget, and public debt service, which limited the possibility of detailed discussion of key topics with the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

131. When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

GUIDELINES:

This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.

Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.

Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.

Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.

Constraints refers to whether there are any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.

Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.

Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.

Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.

Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.

Answer:

c. Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.

Source:

Governmental hearing organized by Ministry of Finance - <https://rus.azattyk.org/a/29472541.html>
<http://www.minfin.kg/ru/novosti/novosti/v-bishkeke-sostoyatsya-obschestvennye-slushaniya-p-https://1drv.ms/b/s!Aptu5CAVo8WwgaVnjAoaCzCqZējuTg> - invitation letter.

MoF published draft version of the EBP 2019 on August 27, 2018, 9 days before public hearings. During the hearings MoF made presentation using Power Point.

Comment:

MoF published announcement on its web-site on August 24 about Governmental hearings on republican budget for 2019. MoF sent invitation to all Public Councils by email. The invitation letter states that representatives of civil society are invited to the hearings to receive suggestions and recommendations and other relevant information. Also, information about hearings was distributed through the media.

Typically, hearings held by the MoF are formal. Proposals made by civil society are usually not communicated to parliament. However, in the current year, a large number of civil society representatives spoke negatively about the planned reduction in health care expenditures for 2020. Civil society provided data on possible risks. Also, this issue was brought to parliament. Ultimately, in the draft budget, the health expenditures introduced in parliament remained at the level of the previous year. I believe that in the presence of mechanisms for civil participation in the budget process, the activity of civil society itself is very important. Without this, budget discussion mechanisms will be inefficient and formal.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

132. With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.*

Answer "c" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

c. Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

Source:

Matrix of taking into account comments and suggestions on the results of public budget hearings on the draft Law of the Kyrgyz Republic "On the republican budget for 2019 and the forecast for 2020-2021." - <http://minfin.kg/ru/novosti/proekty-normativnykh-pravovykh-aktov/obratnaya-svyaz-/matritsa-ucheta-zamechaniy-i-predlozheniy-po-itoga5180>

Comment:

Ministry of Finance held governmental budget hearing on the EBP 2018, which was held on September 5. After budget hearing MoF published Matrix of taking into account comments and suggestions of public. Should be mentioned, that for the most recommendations of society were not provided with answers about their acceptance or rejection.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

133. With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are taken into account to improve budget monitoring, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- *The inputs received (e.g., a written transcript) from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.*

Answer "c" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

The results of the public hearing on the semi-annual review of the execution of the budget for 2018 - <http://minfin.kg/ru/novosti/novosti/proshli-obschestvennye-slushaniya-po-polugodovomu->

The results of public hearing on annual report of the budget for 2017 - <http://minfin.kg/ru/novosti/novosti/v-minfine-kr-proshli-obschestvennye-slushaniya-po->

Comment:

The Ministry of Finance didn't provide any written report on the outcomes of the public discussion on budget execution.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

GUIDELINES:

This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.

Please note that "timetable" refers to a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.

Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget preparation process beginning.

Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.

Answer:

a. Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.

Source:

The Budget Code of the Kyrgyz Republic - <http://cbd.minjust.gov.kg/act/view/ru-ru/111338>

Decree of the Government of the Kyrgyz Republic No. 854 of December 30, 2017 - <http://cbd.minjust.gov.kg/act/view/ru-ru/11524>

Annex 1 and 2 note the procedures for development of the budget proposal. Public hearings are mentioned in the timetable.

Comment:

Article 127 of the Budget Code of the Kyrgyz Republic "Public budget hearings":

1. Public budget hearings are an event in the form of an open discussion of the formation and execution of budgets of the budget system of the Kyrgyz Republic, initiated by the executive authorities and local governments to study public opinion, receive proposals, recommendations and decision-making taking into account the interests of the population.

2. Materials for public budget hearings must be published on the official website of the relevant state and local government authorities 10 days before the public budget hearings.

3. A state or local government body shall ensure the registration of participants in public budget hearings, representatives of the mass media (if necessary), keeping a protocol and drawing up final documents.

4. A state or local government body, based on the results of the public budget hearing, summarizes the proposals received from the participants of the public budget hearings, sends them answers on decisions taken as a result of their consideration.

Item 3 of the Instruction on the procedure for the formation, review and execution of medium-term budget spending strategies (approved by the Decree of the Government of the Kyrgyz Republic No. 854 of December 30, 2017):

- Publication of the draft medium-term budget expenditures strategy on the official website of the state body and notification of public hearings - until April 15;

- Holding public hearings on the project of draft medium-term budget expenditures strategy - until April 15.

Article 84 of the Budget Code of the Kyrgyz Republic:

The results of public hearings are published on the websites of the respective state bodies with protocols of disagreements.

The Instructions on the formation, review and execution of budgets on a program basis (approved by the Decree of the Government of the Kyrgyz Republic No. 854 of December 30, 2017):

- Discussion of budget program structures with Public councils (Law of the Kyrgyz Republic "On Public Councils of State Bodies");

- Holding open public hearings on the project of budget program - until July 25.

Article 71 of the Budget Code of the Kyrgyz Republic:

The Ministry of Finance organizes and conducts public budget hearings on the EBP, prepares reports of disagreements and publishes them on the website.

Article 96 of the Budget Code of the Kyrgyz Republic:

- Parliament holds parliamentary hearings on the draft law on the republican budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

135. Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

GUIDELINES

While questions 125 – 135 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:

c. Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

Source:

Budget hearing of Mandatory Medical Insurance Fund - <http://foms.kg/news/494>

Budget hearing of Social Fund - <http://socfond.kg/ru/news/321-0-biudzhietie-Sotsialnogho-fonda-Kyrgyzskoi-Riesp/>

Budget hearing of the Ministry of Health - <http://www.med.kg/ru/dok/obsuzhdenie-npa/645-proekt-srednesrochnoj-strategii-byudzheta-na-2019-2021-g-g.html>

Budget hearing of the Ministry of Transport and Roads - <http://mtd.gov.kg/27-aprelya-2018-goda-sostoitsya-obshhestvennoe-byudzhethoe-slushanie-po-voprosu-srednesrochnoj-strategii-byudzhethyh-rashodov-ministerstva-na-2019-2021-gody/>

State Committee for Industry, Energy and Subsoil Use - <http://gkpen.kg/index.php/press/news/310-31-07-2018-2019-2021>

Comment:

According to budget legislation, civil society has the right to participate in open budget hearings to discuss draft medium-term budget spending strategies of line ministries and departments in April. It also provides for the mandatory holding of budget hearings on the draft program budgets in July (legal requirements are indicated in the answer to 134 questions).

On the draft medium-term budget spending strategies are required to conduct budget hearings by 13 ministries and departments, and on draft program budgets, about 70 state bodies.

While various sectoral ministries offer opportunities for citizens to participate, these are ad hoc mechanisms and in most cases not open to all citizens.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.

Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).

To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs; but*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget

Answer:

a. Yes, public hearings are held, and members of the public/CSOs testify.

Source:

The Budget Code of the Kyrgyz Republic - <http://cbd.minjust.gov.kg/act/view/ru-ru/111338>

Parliamentarian hearing on EBP 2019 - <http://www.kenesh.kg/ru/news/show/6301/parlamentskie-slushaniya-po-obsuzhdeniyu-zakonoproektov-o>

respublikanskom-byudzhete-proydut-5-noyabrya-2018-goda

Comment:

In accordance with Article 96 of the Budget Code of the Kyrgyz Republic Parliament holds parliamentary hearings on the EBP. On November 5, 2018 Parliament's budget and Finance committee held a budget hearing on EBP 2019. In principle, anyone could attend the hearing.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

137. During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.

Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

c. The legislature seeks input on at least one (but less than three) of the above-mentioned topics.

Source:

Parliamentarian hearing on EBP 2019 - <http://www.kenesh.kg/ru/news/show/6301/parlamentskie-slushaniya-po-obsuzhdeniyu-zakonoproektov-o-respublikanskom-byudzhete-proydut-5-noyabrya-2018-goda>

Comment:

On November 5, 2018, the Parliament held budget hearings on the entire issues related to EBP 2019. See <http://www.kenesh.kg/ru/draftlaw/474135/show> (this page contains all the documents related to the EBP 2019).

Every year I participate in parliamentary budget hearings.

The invitation to the hearing is published on the website of Parliament. Representatives of the parliament also send e-mail invitations to hearings. Usually, presentations of the Ministry of Finance on the parameters of the draft budget and the Ministry of Economy on the macroeconomic forecast are being prepared for the hearing. Also, presentations are made by representatives of civil society. Last year, Bakytbek Satybekov (Chairman of the Public Council of the Ministry of Finance) spoke with a general assessment of the draft budget. I gave a talk the year before last on the topic "Open Budget Index". There were also reports on ecology, gender issues, etc.

After the reports, the participants in the hearings hand in sheets with the full name to the moderator of the hearing (usually the chairman or deputy committee of parliament on budget and finance). The moderator in turn gives the opportunity to ask questions or speak to representatives of civil society. After the hearing, the budget and finance committee usually makes a decision on the results of the hearing, indicating the main recommendations voiced at the hearing.

The draft program budget is published in early October on the Parliament's website. When entering the parliamentary hall, hard copies of the draft budget and program of events are usually distributed.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

138. Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.

Answer "a" applies when the legislature provides a written document with:

- The inputs received from the public (e.g., a written transcript) and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).

Answer "b" applies when the legislature provides a written document that includes:

- The inputs received from the public (e.g., a written transcript) and
- A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).

Answer "c" applies when the legislature provides a written document that includes:

- The inputs received from the public (e.g., a written transcript) or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

The report on the activities of the Parliamentary Budget and Finance Committee for the period from June 1, 2018 to June 30, 2019 indicates information about the hearings. However, the report does not contain information on the results of the hearings and accepted recommendations from civil society (<http://www.kenesh.kg/ru/committee/article/8/2723/show/otchet-o-deyatelnosti-komiteta-po-byudzhetu-i-finansam-zhogorku-kenesha-kirgizskoy-respubliki-za-period-s-1-iyunya-2018-goda-po-30-iyunya-2019-goda>).

Comment:

According to the representative of the Parliament, the Committee on Budget and Finance did not adopt a separate resolution on the results of the parliamentary hearing. However, the proposals made by the public were submitted for discussion by the Committee on Budget and Finance in the second reading of the EBP 2019.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

139. Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit

Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.

Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.

Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.

Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public; BUT*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

n/a

Comment:

Public hearings on the Audit Report with the participation of the public were not held.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

140. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

GUIDELINES:

This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).

Answer:

b. The requirements for an "a" response are not met.

Source:

www.esep.kg

Comment:

The SAI does not have any mechanism to involve the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

141. Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.

Answer "a" applies when the Supreme Audit Institution provides a written document with:

- *The inputs received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the SAI provides a written document that includes:

- *The inputs received from the public and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.*

Answer "c" applies when the SAI provides a written document that includes:

- *The received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

n/a

Comment:

The SAI does not involve public into any discussion on the audit of public finances.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

142. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

GUIDELINES:

This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.

Answer:

b. The requirements for an "a" response are not met.

Source:

n/a

Comment:

The SAI does not maintain formal mechanism through which public can contribute to audit investigations.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S0. Are you participating in the Sector Budget Transparency Module pilot?

Please select "Yes" to this question if you have confirmed your participation in the Sector Budget Transparency Module pilot, and S1-S20 related to sector budget transparency will become available for you to complete.

For all others, please select "No," and you will be directed to the last page of the Open Budget Survey questionnaire.

Answer:

a. Yes

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S1. Does the Executive's Budget Proposal present revenue earmarked for the sector and/or the sector's expenditure associated with this earmarked revenue?

Answer:

e. Not applicable/other, or not participating.

Source:

EBP published on official web-site of MoF - <http://www.minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzheta-kr-na-2019-god.html>

EBP published on official web-site of Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Budget proposal of Mandatory Health Insurance Fund published on Parliamentarian webs-site - <http://kenesh.kg/ru/draftlaw/480062/show>
Budget proposal of Mandatory Health Insurance Fund published on its webs-site - <https://urlzs.com/Ahv6n> or <http://foms.kg/page/obsestvennoe-obsuzdenie-npa>

Comment:

Answer choice E applies as there are no health related earmarked revenues in Kyrgyz Republic.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S2. Does the Year-End Report (or the final In-Year Report) present revenue earmarked for the sector and/or the sector's expenditure associated with this earmarked revenue?

Answer:

e. Not applicable/other, or not participating.

Source:

<http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosbyudzheta-kr-za-2018-god.html>

<http://foms.kg/news/548>

Comment:

Answer choice E applies as there are no health related earmarked revenues in Kyrgyz Republic.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S3. Does the Executive's Budget Proposal present donor assistance for the sector and/or the sector's expenditure associated with this donor assistance?

Answer:

a. Yes, the Executive's Budget Proposal presents all individual sources of donor assistance for the sector and the specific sector's expenditure associated with each source of donor assistance.

Source:

EBP published on official web-site of MoF - <http://www.minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzheta-kr-na-2019-god.html>

EBP published on official web-site of Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Comment:

In Annex 7 of the EBP presented information on public investments of the Ministry of Health, funded by internal sources and official development assistance. Amounts of official development assistance are indicated for each development partner separately.

For example, in Annex 7 of the EBP presented information on public investments of the Ministry of Health, funded by internal sources and official development assistance. Amounts of official development assistance are indicated for each development partner separately.

Also, information in Annex 7 for Ministry of Health includes the name of the project, the name of the donor and the amount of aid provided by that donor for the budget year.

For e.g. the project on "Tuberculosis control" is funded by externally funded by KfW for 204,2 million som for BY 2019. Subsequent disbursements for the same project by same donor are shown for BY+1. Also provided information on co-financing of projects from the republican budget for BY, BY+1 and BY+2.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

S4. Does the Year-End Report (or the final In-Year Report) present expenditure by a functional classification (first-level functional) that is consistent with the first-level functional classification presented in the Executive's Budget Proposal and/or the Enacted Budget?

Answer:

a. Yes, the Year-End Report (or the final In-Year Report) presents expenditure by a functional classification that is consistent with the classification presented in both the Executive's Budget Proposal and the Enacted Budget.

Source:

YER 2017: [http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosbyudzheta-kr-za-2017-god-EBP-2017-\(annex-4\):](http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosbyudzheta-kr-za-2017-god-EBP-2017-(annex-4):) <http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kr-o-respublikanskom-byudzhete-kyrgyz3317>
EB 2017: <http://www.minfin.kg/ru/novosti/byudzhets/zakony/zakon-kr-o-respublikanskom-byudzhete-kyrgyzskoy-re3710>

Comment:

The YER and the EB present expenditure by a functional classification (first-level functional) that is consistent with the first-level functional classification "707" on health (the EB – Annex 4, the YER – sheet "расходы" and "ИФА" of the excel file "otchet_zh_2018_g. "). Total expenditure are presented in 707 function (Health) in the EB (line 34:E column) and YER (line 186:H column + line 155: H column).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

S5. Does the Executive's Budget Proposal and/or the Enacted Budget present the sector's expenditure by a subfunctional classification (second-level functional)?

Answer:

a. Yes, the Executive's Budget Proposal and/or the Enacted Budget present(s) the sector's expenditure by a subfunctional classification. (Please note in the comments in which document(s) the second-level functional classification is presented.)

Source:

EBP published on official web-site of Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>
EBP published on official web-site of MoF - <http://www.minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzheta-kr-na-2019-god.html>

Comment:

Annex 4 (excel file "Приложение 4,5) of the EBP 2019
It should be noted, that Function 707 on Health has the following sub-functions- outpatient services, hospital services, health services, health R&D and healthcare issues, which are not classified elsewhere.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

S6. Does the Year-End Report (or the final In-Year Report) present the sector's expenditure by a subfunctional classification (second-level functional) that is consistent with the subfunctional classification presented in the Executive's Budget Proposal and/or the Enacted Budget?

Answer:

d. No, the Year-End Report (or the final In-Year Report) does not present the sector's expenditure by a functional classification.

Source:

YER 2017: <http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosbyudzheta-kr-za-2017-god>
EBP 2017 (annex 4): <http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kr-o-respublikanskom-byudzhete-kyrgy3317>
EB 2017: <http://www.minfin.kg/ru/novosti/byudzheth/zakony/zakon-kr-o-respublikanskom-byudzhete-kyrgyzskoy-re3710>

Comment:

Health sector's expenditures by functional classification are presented in Annex 4 of the Enacted Budget which corresponds to the GFS classification (IMF 2001).

However, health sector's expenditures by functional classification presented in the Year-End Report 2019 doesn't corresponds to the GFS classification. In the YER used first-level functional and economic classifications. So, in the the YER wasn't presented expenditures by subfunctional classification. For example in Annex 4 of the EBP function 709 "Education" was divided into subfunctions: Preschool education, Secondary education, Higher education and etc.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S7. Does the Year-End Report (or the final In-Year Report) present expenditure by an administrative classification that is consistent with the administrative classification presented in the Executive's Budget Proposal and/or the Enacted Budget?

Answer:

a. Yes, the Year-End Report (or the final In-Year Report) presents expenditure by an administrative classification that is consistent with the administrative classification presented in both the Executive's Budget Proposal and the Enacted Budget.

Source:

The YER for 2017 - <http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosbyudzheta-kr-za-2017-god>
The EB 2017 - <http://minfin.kg/ru/novosti/byudzheth/zakony/zakon-kr-o-respublikanskom-byudzhete-kyrgyzskoy-re3710>
The EBP 2017 - <http://www.minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respublikanskom-byudzhete-kyrgy>

Comment:

Year-End Report (see excel file "otchet_ob_osp_rb_za_2017_god") presents expenditure by an administrative classification that is consistent with the administrative classification presented in both the Executive's Budget Proposal (Annex 6) and the Enacted Budget (Annex 6).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S8. Does the Executive's Budget Proposal and/or the Enacted Budget present the sector's expenditure by program?

Answer:

a. Yes, the Executive's Budget Proposal and/or the Enacted Budget present(s) the sector's expenditure by program. (Please note in the comments in which document(s) programs are presented)

Source:

EBP published on official web-site of MoF - <http://www.minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzheta-kr-na-2019-god.html>

EBP published on official web-site of Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

EB published on official web-site of MoF - <http://www.minfin.kg/ru/novosti/novosti/podpisan-zakon-o-respublikanskom-byudzhete-kyrgyzs.html>

The draft of law on MHIF budget - <http://kenesh.kg/ru/draftlaw/480062/show>

Comment:

In Annexes 11-2 of the EB and EBP is presented program budget of the Ministry of Health.

See also Annex 6 of the draft law on MHIF budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S9. Does the Year-End Report (or the final In-Year Report) present the sector's expenditure by program consistent with sector programs presented in the Executive's Budget Proposal and/or the Enacted Budget?

Answer:

d. No, the Year-End Report (or the final In-Year Report) does not present the sector's expenditure by program.

Source:

The YER - <http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosbyudzheta-kr-za-2017-god->

Comment:

n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S10. Does the Executive's Budget Proposal and/or the Enacted Budget present the sector's expenditure by administrative or program classification, showing details below the second level of the classification's hierarchy?

Answer:

a. Yes, the Executive's Budget Proposal and/or the Enacted Budget present(s) the sector's expenditure by administrative or program classification, showing details below the second level of the classification's hierarchy. (Please note in the comments the document and the type of classification.)

Source:

EBP published on official web-site of Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

EBP published on official web-site of MoF - <http://www.minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzheta-kr-na-2019-god>

EB published on official web-site of MoF - <http://www.minfin.kg/ru/novosti/novosti/podpisan-zakon-o-respublikanskom-byudzhete-kyrgyzs>

Comment:

In Annex 11-2 presented details in program budget of the Ministry of Health. There are programs and more detailed budget measures for Ministry of Health like- Planning, Management & Administration(001); Public Health (002); Improving quality of medical services (003). The information below each program has expenditure estimates for specific line items or measurable inputs like Legal Support (001-04) or HIV prevention, diagnosis,

treatment and care (002-04).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

S11. Does the Year-End Report (or the final In-Year Report) present the sector's expenditure by administrative or program classification, showing details below the second level of the classification's hierarchy?

Answer:

b. No, the Year-End Report (or the final In-Year Report) does not present this level of detail.

Source:

<http://www.minfin.kg/ru/novosti/novosti/dokhodnaya-chast-gosbyudzeta-za-2018-god-sostavil.html>

Reports of the MHIF (an extra-budgetary fund)- <http://foms.kg/page/ispolnenieBudjet2018>

The Budget Code of the Kyrgyz Republic - <http://cbd.minjust.gov.kg/act/view/ru-ru/111338>

Comment:

In Year-End Report presented information on expenditures to the Ministry of Health and the MHIF by administrative and economic classification below the second level of the classification (see lines 1873 to 1945 of the excel file "otchet_ob_iskpolnenii_gosbyudzeta_za_2018_god").

But, should be noted that the MHIF doesn't published detailed report on expenditures on use of funds of the republican budget, the Social Fund and funds from the provision of paid services on its official web-site.

It should also be noted that according to the Article 118 of the Budget Code of the Kyrgyz Republic, starting from 2018, the MHIF budget proposal is approved by a separate law. The report on the performance of the MHIF budget must also be approved by a separate law. Thus, the first performance report of the MHIF budget for 2018 will only be formed starting from the current year.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

S12. Does the Executive's Budget Proposal present an economic classification for the sector's expenditure (organized by functional, administrative, or program classification)?

Answer:

a. Yes, the Executive's Budget Proposal presents an economic classification for the sector's expenditure. (Please note in the comments which classification presents the sector expenditure by the economic classification – functional, administrative or program.)

Source:

EBP published on official web-site of MoF - <http://www.minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzeta-kr-na-2019-god.html>

EBP published on official web-site of Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Budget proposal of Mandatory Health Insurance Fund published on Parliamentarian webs-site - <http://kenesh.kg/ru/draftlaw/480062/show>

Budget proposal of Mandatory Health Insurance Fund published on its webs-site - <https://urlzs.com/Ahv6n> or <http://foms.kg/page/obsestvennoe-obsuzdenie-mpa>

Comment:

Budget of the Ministry of Health by economic classification presented in Annex 6 of the EBP (lines 815-850). The economic classification is presented below administrative.

Budget of the MHIF by economic classification presented in Annex 1 of the Budget proposal of MHIF (Приложение 1 на официальном языке - <http://kenesh.kg/ru/draftlaw/480062/show>).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

S13. Does the Executive's Budget Proposal present a geographic distribution of the sector's expenditure (organized by functional classification, administrative classification, or program)? (For the purposes of this question, the sector's expenditure must include spending beyond just intergovernmental transfers.)

Answer:

b. No, the Executive's Budget Proposal does not present a geographic distribution of the sector's expenditure.

Source:

n/a

Comment:

n/a

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

S14. Does the Year-End Report (or the final In-Year Report) present intergovernmental transfers to the sector?

Answer:

d. No, the Year-End Report (or the final In-Year Report) does not present total intergovernmental transfers to the sector.

Source:

n/a

Comment:

n/a

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

S15. Does the Executive Budget Proposal present expenditure for individual front-line service delivery units for the sector?

Answer:

b. No, the Executive's Budget Proposal does not present expenditure for individual front-line service delivery units for the sector.

Source:
n/a

Comment:
n/a

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

S16. Does the Year-End Report (or the final In-Year Report) present expenditure for individual front-line service delivery units for the sector?

Answer:

b. No, the Year-End Report (or the final In-Year Report) does not present expenditure for individual front-line service delivery units for the sector.

Source:
n/a

Comment:
n/a

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

S17. Does the Year-End Report (or the final In-Year Report) present the differences between the original estimates of transfers to public corporations in the sector and the actual outcome?

Answer:

e. Not applicable/other, or not participating.

Source:
<http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosbyudzheta-kr-za-2018-god.html>

Comment:
Answer choice E is selected as there are no health related public corporations in Kyrgyz Republic.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

S18. Does the Executive's Budget Proposal present a narrative explaining the objectives for the sector's expenditure, and show the expenditure associated with achieving the objectives?

Answer:

a. Yes, the Executive's Budget Proposal presents a narrative explaining the objectives for the sector's expenditure and specifies the expenditure associated with achieving each objective.

Source:

EBP published on official web-site of MoF - <http://www.minfin.kg/ru/novosti/novosti/proekt-respublikanskogo-byudzheta-kr-na-2019-god.html>

EBP published on official web-site of Parliament - <http://kenesh.kg/ru/draftlaw/474135/show>

Budget proposal of Mandatory Health Insurance Fund published on Parliamentarian webs-site (Annex 6) -

<http://kenesh.kg/ru/draftlaw/480062/show>

Budget proposal of Mandatory Health Insurance Fund published on its webs-site - <https://urlzs.com/Ahv6n> or <http://foms.kg/page/obsestvennoe-obsuzdenie-npa>

Comment:

Starting with Budget 2019, two ministries executed their budget on a program basis. Ministry of health is one such ministry, and the detailed program budget is available in Annex 11-2. It shows the expenditure for each program, including a short description of the program objective.

<http://www.minfin.kg/ru/novosti/novosti/2019-zhyly-2-ministrliktin-byudzheti-programmalyk->

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S19. Is subnational expenditure in the sector (including expenditure financed from own-source revenues) reported in *central* government budget formulation documents (Executive's Budget Proposal or Enacted Budget) or budget execution documents (In-Year Reports or Year-End Report)?

Answer:

d. No, the sector's subnational expenditure is not presented in any central government budget formulation or execution documents.

Source:

n/a

Comment:

n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

S20. Does the central government make publicly available on a website or portal at least one of the key budget documents (Executive's Budget Proposal, Enacted Budget, In-Year Reports, or Year-End Report) prepared by subnational governments?

Answer:

d. No, the sector's subnational expenditure is not presented in any central government budget formulation or execution documents.

Source:

n/a

Comment:

n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree