

Open Budget Survey 2019

Questionnaire

Tajikistan

April 2020

Country Questionnaire: Tajikistan

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

Source:

The direct link to the PBS-2019 document: [http://minfin.tj/downloads/1.%20параметрҳои%20асосии%20бюҷет%202019-2021%20\(08.05.2018\).pdf](http://minfin.tj/downloads/1.%20параметрҳои%20асосии%20бюҷет%202019-2021%20(08.05.2018).pdf)

Comment:

This is the latest PBS budget document used in the survey. The PBS is for 2019 BY with projection for more 2 years (2020-2021).

Peer Reviewer

Opinion: Agree

Comments: The suggested document is the Macroeconomic Indicators, State Budget Revenues of the Republic of Tajikistan and the ceiling of expenditures on Sectors for 2019 - 2021 fiscal years (Параметрҳои асосии буҷет - 2019-2021) and it was published on August 2018

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:

PBS for 2019 FY (link): [http://minfin.tj/downloads/1.%20параметрҳои%20асосии%20бюҷет%202019-2021%20\(08.05.2018\).pdf](http://minfin.tj/downloads/1.%20параметрҳои%20асосии%20бюҷет%202019-2021%20(08.05.2018).pdf)

Comment:

The PBS for 2019 FY was made available to the public in 31st of August 2018, which is four months in advance of the budget year. The budget year in Tajikistan starts on the 1st January.

Peer Reviewer

Opinion: Agree

Comments: PreBudget Statement of Tajikistan is a 6-page a pdf format document produced in Tajik and originally drafted in an Excel Sheet (based on conversation with former staffer of the Ministry of Finance). It would be more of use if machine-readable format, like original excel format was kept. The language of the document (official language) makes it to be more of use for majority of population.

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:
31/8/2018

Source:
[http://minfin.tj/downloads/1.%20параметрҳои%20асосии%20бучет%202019-2021%20\(08.05.2018\).pdf](http://minfin.tj/downloads/1.%20параметрҳои%20асосии%20бучет%202019-2021%20(08.05.2018).pdf)

See the PBS-2019 named as "Нишондиҳандаҳои макроиқтисодӣ, даромади Бучети давлатии Ҷумҳурии Тоҷикистон ва ҳадди ниҳии хароҷот аз рӯи соҳаҳо барои солҳои 2019 - 2021 (Марҳилаи 1)".

Comment:
According to the official information of the MoF the date of publication of the PBS 2019 is 31st August 2018.

The page hosting the pdf of the PBS was last modified 29 August 2018.

Peer Reviewer

Opinion: Agree

Comments: Though the document publish date, according with a researcher, is 31 August, however the document title itself mentions 08 May 2018 that presents a quite confusion. Why did it take 3 months to upload the file to the Ministry of Finance' website when it was already available on May 2018.

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:
According to the official information of the MoF

Source:
Please see: [http://minfin.tj/downloads/1.%20параметрҳои%20асосии%20бучет%202019-2021%20\(08.05.2018\).pdf](http://minfin.tj/downloads/1.%20параметрҳои%20асосии%20бучет%202019-2021%20(08.05.2018).pdf)

Comment:
As to internal regulation of the Ministry of finance all budget documents must be published on the official website of the ministry showing the title (name) of the document and its date of publication. But as I can see this regulation is not constantly followed by the official MoF staff. According to my official request I found that the date of publication of the PBS is 31st August 2018.

Also, the page hosting the pdf of the PBS was last modified 29 August 2018.

Peer Reviewer

Opinion: Agree

Comments: For publicly available documents, I go to www.minfin.tj and go next to Budget, however I don't find this PBS. <http://minfin.tj/index.php?do=static&page=budget>. I will need to find the links for budget process related files - http://minfin.tj/index.php?do=static&page=Budgetniy_proc_2019_2021 to search for the document. Also the date of publication is not transparent, I would like to see every file with a summary and the system should show the date of publication. The current system (MinFin staff use earlier date but publish later is not

transparent for me)

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:

The direct link to the PBS-2019: [http://minfin.tj/downloads/1.%20параметрҳои%20асосии%20бюджет%202019-2021%20\(08.05.2018\).pdf](http://minfin.tj/downloads/1.%20параметрҳои%20асосии%20бюджет%202019-2021%20(08.05.2018).pdf)

Source:

The direct link to the PBS-2019: [http://minfin.tj/downloads/1.%20параметрҳои%20асосии%20бюджет%202019-2021%20\(08.05.2018\).pdf](http://minfin.tj/downloads/1.%20параметрҳои%20асосии%20бюджет%202019-2021%20(08.05.2018).pdf)

Comment:

The latest PBS for 2019 FY which is used in the survey is published on the website of the Ministry of finance. You can get the document via direct link. See link above in the source box.

Peer Reviewer

Opinion: Agree

Comments: One can also find the document through http://minfin.tj/index.php?do=static&page=Budgetniy_proces_2019_2021 (Budget Process 2019-2021 sublink) and find the document from the list of uploaded files. The document title and content itself is in Tajik, it is difficult for national minorities who use Russian, Uzbek, Kyrgyz or Pamiri languages to benefit from this document.

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:

c. No

Source:

n/a

Comment:

No, the machine readable format of the document is not available. As to the practice the Mof publishes the budget documents in .pdf format only.

Peer Reviewer

Opinion: Agree

Comments: Yes, this is one of the common criticism among civil society and media community regarding the government websites using only .pdf documents. The availability of .pdf documents helps to access to information by citizens, journalists, civil society organizations, but it would be beneficial for all if .xls type documents could be used by MinFin

Government Reviewer

Opinion: Agree

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 full title of the PBS is: Macroeconomic Indicators, State Budget Revenues of the Republic of Tajikistan and final Expenditures on Sectors for 2019 - 2021 fiscal years

Source:

The direct link to the latest PBS -2019: [http://minfin.tj/downloads/1.%20паратметрҳои%20асосии%20бюджет%202019-2021%20\(08.05.2018\).pdf](http://minfin.tj/downloads/1.%20паратметрҳои%20асосии%20бюджет%202019-2021%20(08.05.2018).pdf)

Comment:

If you go to the direct link of the document (look at the source box) you can see the full title of the PBS - which is in Tajik: "Нишондиҳандаҳои макроиқтисодӣ, даромади Буҷети давлатии Ҷумҳурии Тоҷикистон ва ҳадди ниҳонии хароҷот аз рӯи соҳаҳо барои солҳои 2019 - 2021" and in English is: "Macroeconomic Indicators, State Budget Revenues of the Republic of Tajikistan and final Expenditures on Sectors for 2019 - 2021 fiscal years".

Peer Reviewer

Opinion: Agree

Comments: The MinFin website English language is not available. I can not find if the English language document is available. But the translation of title of correct.

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:

n/a

Comment:

The citizens version of the PBS is not available. As to the practice the Mof doesn't produce the citizens version of any budget documents but the Enacted budget only.

Peer Reviewer

Opinion: Agree

Comments: Citizen budgets in Tajikistan are usually the product of international agencies, like European Union. The first citizen budget was supported by the Project Support to Select Sectors Reforms in Public Financial Management implemented by Louis Berger. The document itself has limited visualized version of budget data, but instead represent the encyclopedic information about Tajikistan and what the budget is. The 2017 Citizen Budget consists of 29 pages, mostly texts, limited visualization.

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:

The direct link to the EBP-2019:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

There is the latest EBP used in the survey for 2019 Fiscal year.

Peer Reviewer

Opinion: Agree

Comments: The 2019 fiscal year in Tajikistan starts on 01.01.2019 and ends on 31.12.2019

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:
5/11/2018

Source:

Interview with the head of department for consolidated state and republican budget of the Ministry of finance of Tajikistan, Mr. Kurboniyon Sarvar.

Comment:

As to the personal interview with the head of consolidated state and republican budget department the Government (budget commission of the Government) submitted the EBP to the Parliament for consideration on 5th of November 2018.

Peer Reviewer

Opinion: Agree

Comments: I wonder if the interview is recorded and can be shared. As checked the date of publication of PBS by researcher, it would be useful to check the index of document publication from document property.

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:

b. At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature

Source:

Go to Budget process 2019-2021: http://minfin.tj/index.php?do=static&page=Budgetniy_proces_2019_2021

and find the document: "проект Закона Республики Таджикистан «О государственном бюджете Республики Таджикистан на 2019 год» (дата пуб. 31.08.2018г.)" - Project of the Law of the Republic of Tajikistan "About state budget of the Republic of Tajikistan for 2019 FY (date of publication 31.08.2018)"

Comment:

If you download the EBP, click file, then click document properties, you will notice that the document was created October 17, 2018, which is less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature. The budget year in Tajikistan starts on the 1st of January.

Peer Reviewer

Opinion: Agree

Comments: Method of identifying the creation date does not work will all. In MacOS system the date of creation does not work, however the online methods could be handy. For example, I used www.pdfyeah.com, worked well. I witnessed when the file transferred to pdf format, the in-charge for technical side (Khisfar Sharifov) may use the earlier date but the publication may happen later. Even the file published on October month, it is still 2 months before fiscal year starts.

Government Reviewer

Opinion: Agree

IBP Comment

The peer reviewer's comment is well noted. Alternately, if one verifies the "last modified" date of the webpage that hosts the pdf file for the EBP (see below), a date of 18 October 2018 is returned. Response "b" remains applicable.

<http://minfin.tj/downloads/%D0%BF%D1%80%D0%BE%D0%B5%D0%BA%D1%82%20%D0%B7%D0%B0%D0%BA%D0%BE%D0%BD%D0%B0%20%D1%80%D0%B5%D1%81%D0%BF%D1%83%D0%B1%D0%BB%D0%B8%D0%BA%D0%B8%20%D1%82%D0%B0%D0%B4%D0%B6%D0%B8%D0%BA%D0%B8%D1%81%D1%82%D0%B0%D0%BD%20%D0%B3%D0%BE%D1%81%D1%83%D0%B4%D0%B0%D1%80%D1%81%D1%82%D0%B2%D0%B5%D0%BD%D0%BD%D0%BE%D0%BC%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5%20%D1%80%D0%B5%D1%81%D0%BF%D1%83%D0%B1%D0%BB%D0%B8%D0%BA%D0%B8%20%D1%82%D0%B0%D0%B4%D0%B6%D0%B8%D0%BA%D0%B8%D1%81%D1%82%D0%B0%D0%BD%20%D0%BD%D0%B0%202019%20%D0%B3%D0%BE%D0%B4%C2%BB.pdf>

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:

17/10/2018

Source:

Link to the Budget process of Tajikistan for 2019-2021 FY: http://minfin.tj/index.php?do=static&page=Budgetniy_proces_2019_2021

See the EBP publisher under the Phase-2 documents named as "проект Закона Республики Таджикистан «О государственном бюджете Республики Таджикистан на 2019 год» (дата пуб. 31.08.2018г.)" - "Draft of the Law of the Republic of Tajikistan "About state budget of the Republic of Tajikistan for 2019 (date of publication 31.08.2018)".

Comment:

From the Source indicated above one can see that the date of publication is indicated in the brackets If you download the EBP, click file, then click document properties, you will notice that the document was created October 17, 2018.

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:

If you download the EBP, click file, then click document properties, you will notice that the document was created October 17, 2018.

Source:

Link to the Budget process of Tajikistan for 2019-2021 FY: http://minfin.tj/index.php?do=static&page=Budgetniy_proces_2019_2021
Then look at the EBP publisher under the Phase-2 documents named as "проект Закона Республики Таджикистан «О государственном бюджете Республики Таджикистан на 2019 год» (дата пуб. 31.08.2018г.)" - "Draft of the Law of the Republic of Tajikistan "About state budget of the Republic of Tajikistan for 2019 (date of publication 31.08.2018)".

Comment:

If you download the EBP, click file, then click document properties, you will notice that the document was created October 17, 2018.

Peer Reviewer

Opinion: Agree

Comments: I downloaded EBP in both Russian and Tajik languages. The both are dated to 17.10.2018.

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:

Direct link to the EBP:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Source:

1) Direct link to the EBP:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

General link:

2) Go to the page: http://minfin.tj/index.php?do=static&page=Budgetniy_proces_2019_2021 and click to the EBP titled as "проект Закона Республики Таджикистан «О государственном бюджете Республики Таджикистан на 2019 год» (дата пуб. 31.08.2018г.)"

Comment:

The EBP is available under the direct link (see source 1 above) or can be accessed under the general link to the budget documents published within the Budget process of Tajikistan for 2019-2021 FY (see source 2 above).

Peer Reviewer

Opinion: Agree

Comments: I could find them in both Russian and Tajik languages

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:

c. No

Source:

1) Direct link to the EBP:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

General link:

2) Go to the page: http://minfin.tj/index.php?do=static&page=Budgetniy_proces_2019_2021 and click to the EBP titled as "проект Закона Республики Таджикистан «О государственном бюджете Республики Таджикистан на 2019 год» (дата пуб. 31.08.2018г.)"

Comment:

The Mof doesn't publish any budget document in machine-readable format. If you go to the links indicated in the source above you can see that all documents published in .pdf format only.

Peer Reviewer

Opinion: Agree

Comments: This is a problem of many developing countries. There was a good article on World Bank Blog by Audrey Ariss:

<https://blogs.worldbank.org/opendata/machine-readable-open-data-how-it-s-applicable-developing-countries>. It worth advocating the Government of Tajikistan on using machine-readable file formats

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:

Direct link to the EBP:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

The EBP is publicly available

Peer Reviewer

Opinion: Agree

Comments: It's available and anybody with limited computer skills can access it.

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 full title of the EBP is: DRAFT LAW OF THE REPUBLIC OF TAJIKISTAN ON THE STATE BUDGET OF THE REPUBLIC OF TAJIKISTAN FOR 2019

Source:

Direct link to the EBP:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

The full title of the EBP is: DRAFT LAW OF THE REPUBLIC OF TAJIKISTAN ON THE STATE BUDGET OF THE REPUBLIC OF TAJIKISTAN FOR 2019

Peer Reviewer

Opinion: Agree

Comments: It's published in Russian (more working language) and Tajik (official language of Tajikistan).

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:

b. No

Source:

n/a

Comment:

There is no citizens version of the EBP. As to the practice the MoF usually develops and publishes the citizens version of the enacted budget only. No other citizens versions of any budget documents published.

Peer Reviewer

Opinion: Agree

Comments: Agree, only enacted budget gets to be visualized and simplified (citizen budget). Some PFM-related donor projects provide technical assistance in publishing the visualized version of mid-term budget expenditure review. The technical skills and capacity of website maintenance team of MoF to be improved yet.

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://base.mmk.tj/view_sanadhoview.php?showdetail=&sanadID=606

http://minfin.tj/index.php?do=static&page=Budgetniy_proces_2019_2021

Comment:

There is the latest EB evaluated in the OBS for 2019 FY

Peer Reviewer

Opinion: Agree

Comments: www.mmk.tj - National Legislation Centre, the website is available in Russian and Tajik.

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:

23/11/2018

Source:

1) Direct link to the news <http://parlament.tj/news/қонуни-ҷумҳурии-тоҷикистон-дар-бори-буҷети-давлатии-ҷумҳурии-тоҷикистон-барои-соли-2019-қабул-гардид/>

2) General link to the news ribbon: <http://parlament.tj/category/news/page/18/>
look at the news titled as "Қонуни Ҷумҳурии Тоҷикистон «Дар бораи Буҷети давлатии Ҷумҳурии Тоҷикистон барои соли 2019» қабул гардид. 23.11.2018" ("The law of the Republic of Tajikistan "About the state budget of the Republic of Tajikistan for 2019" was approved. 23.11.2018")

Comment:

As to the news of the Parliament the EB was approved on 23rd of November 2018.

Peer Reviewer

Opinion: Agree

Comments: It's also get published on official government newspaper "Jumhuriyat". It also says the date of publication 23.11.2018. On 28.11.2018 it was published in Jumhuriyat: http://jumhuriyat.tj/index.php?art_id=35845.

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:

National legislature center link: http://base.mmk.tj/view_sanadhoview.php?showdetail=&sanadID=606

In addition, see:

1) go to the link Budget process 2019-2021: http://minfin.tj/index.php?do=static&page=Budgetniy_proces_2019_2021 and look at the document: "Закон Республики Таджикистан о Государственном бюджете Республики Таджикистан на 2019 год (дата пуб. 04.12.2018г.)" - Law of the Republic of Tajikistan about state budget of the Republic of Tajikistan for FY 2019

2) General link to the news ribbon: <http://parlament.tj/category/news/page/5/> look at the news titled as "Қонуни Ҷумҳурии Тоҷикистон «Дар бораи Бучети давлатии Ҷумҳурии Тоҷикистон барои соли 2019» қабул гардид. 23.11.2018" ("The law of the Republic of Tajikistan "About the state budget of the Republic of Tajikistan for 2019" was approved. 23.11.2018")

Comment:

As you can see from the national legislature center link above the EB was published on 26th of November 2018. The EB was enacted (approved) on 23rd of November (see link #2 in the source box). Thus we can conclude that EB is made available to the public two weeks or less after the budget has been enacted (option "a").

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:

26/11/2018

Source:

Please see http://base.mmk.tj/view_sanadhoview.php?showdetail=&sanadID=606

Comment:

The date of publication of the EB is 26th November 2018

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:

It is indicated in the "Сања" field

Source:
go to the link http://base.mmk.tj/view_sanadhoview.php?showdetail=&sanadID=606

Comment:
As to the internal regulation of the MoF the date of publication of the budget document is being indicated in the "Сања" field (see the link above).

Peer Reviewer

Opinion: Agree

Comments: "Сања" is a Tajik word, meaning a date, date of posting at MMK website (National Legislature Centre under the President of RT). However, this source is not widely known for general population.

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://base.mmk.tj/view_sanadhoview.php?showdetail=&sanadID=606

Source:
The direct links to the EB are:

- 1) http://base.mmk.tj/view_sanadhoview.php?showdetail=&sanadID=606
- 2) [http://minfin.tj/downloads/3.2.%20закон%20рт%20о%20государственном%20бюджете%20на%202019%20год%20\(дата%20публикации%2004.12.2018\).pdf](http://minfin.tj/downloads/3.2.%20закон%20рт%20о%20государственном%20бюджете%20на%202019%20год%20(дата%20публикации%2004.12.2018).pdf)

Comment:
The EB is available upon the links indicated above.

Peer Reviewer

Opinion: Agree

Comments: Researcher could also review when the EB was published on official government newspaper "Jumhuriyat". According to the Law of Tajikistan "Legal-Normative acts of the Republic of Tajikistan", every legal-normative act should be published in official governmental media, in this case it is "Jumhuriyat", Parliament News (Ахбори Маджлиси Намояндагон Маджлиси Оли), Statute Book (Свод законов). More here: <http://tj.spinform.ru/organi.html>

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:
c. No

Source:

n/a

Comment:

There is no machine readable format of the document or any other data of the document.

Peer Reviewer

Opinion: Agree

Comments: The Government of Tajikistan does not practice of using machine readable formats.

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:

n/a

Comment:

The EB is publicly available.

Peer Reviewer

Opinion: Agree

Comments: The document is published and is available.

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 of the Republic of Tajikistan about State budget of the Republic of Tajikistan for 2019

Source:

Direct links to the EB:

http://base.mmk.tj/view_sanadhoview.php?showdetail=&sanadID=606

[http://minfin.tj/downloads/3.2.%20закон%20рт%20о%20государственном%20бюджете%20на%202019%20год%20\(дата%20публикации%2004.12.2018\).pdf](http://minfin.tj/downloads/3.2.%20закон%20рт%20о%20государственном%20бюджете%20на%202019%20год%20(дата%20публикации%2004.12.2018).pdf)

Comment:

The full title of the EB is: The Law of the Republic of Tajikistan about State budget of the Republic of Tajikistan for 2019

Peer Reviewer
Opinion: Agree

Comments: I would suggest to use other sources of publications - Government newspapers - Jumhuriyat, Sadoi maraud, Parliament News, Statute of Laws etc

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:

b. No

Source:

n/a

Comment:

There is no citizens version of the EB. Starting from the 2016 the Citizens budget has been developed with the support of the European Union Project "Support for individual areas in the management of public finance" implemented by Louis Berger in collaboration with SAFEGE, ADE and GT. But unfortunately it seems to me that this EU's project which has been collaborated into the MoF has finished or changed its policy which resulted to the fact that this year the CB or citizens version of the EB was not produced.

Peer Reviewer

Opinion: Disagree

Suggested Answer: a. Yes

Comments: I have found a citizen budget in MOF website: <http://minfin.tj/downloads/гражданский%20бюджет%202019г.pdf>

Government Reviewer

Opinion: Agree

IBP Comment

The peer reviewer's comment is well-received. A citizens' version of the 2019 EB was in fact produced, but it was published too late to be considered publicly available, as it was released after the survey research cutoff date of 31 December 2018.

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:

CB: <http://minfin.tj/downloads/гражданский%20бюджет%202019.pdf>

Comment:

There is a EU's project working in the MoF. Starting from the 2016 the Citizens budget had been developed with the support of the European Union Project "Support for individual areas in the management of public finance" implemented by Louis Berger in collaboration with SAFEGE, ADE and GT.

Peer Reviewer

Opinion: Agree

Comments: The fiscal year of Citizen Budget is 2019 (Jan-Dec)

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:

c. Produced for internal purposes/use only

Source:

<http://minfin.tj/downloads/гражданский%20бюджет%202019.pdf>

Comment:

Citizens budget is published too late of the recommended period.

Peer Reviewer

Opinion: Agree

Comments: The file created by Mr.Khisrav Sharifov on 02.03.2019.

Government Reviewer

Opinion: Agree

IBP Comment

The researcher's comment is well-noted. However, as the linked document had not yet been released as of the research cut-off date of 31 December 2018, the response is revised from "a" to "c" to ensure consistency across survey countries.

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:

The CB was not made available to the public prior to the research cut-off date of 31 December 2018.

Source:

n/a

Comment:

n/a

Peer Reviewer

Opinion: Agree

Comments: n/a applied for this question since the document is published (with delay)

Government Reviewer

Opinion: Agree

IBP Comment

Please see the "IBP Staff" comment on CB-2a. The response has been revised from the original entry of "n/a."

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:

Source:

<http://minfin.tj/downloads/гражданский%20бюджет%202019.pdf>

Comment:
Citizens budget is published too late of the recommended period.

Peer Reviewer
Opinion: Agree
Comments: The file was created on 02.03.2019. It is possible that it was published on 07.03.2019

Government Reviewer
Opinion: Agree

IBP Comment
Please see the "IBP Staff" comment on CB-2a. Per the question guidelines, the response has been revised to be blank.

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:
n/a

Source:
<http://minfin.tj/downloads/гражданский%20бюджет%202019.pdf>

Comment:
Citizens budget is published too late of the recommended period.

Peer Reviewer
Opinion: Agree
Comments: I have heard from my associates about constant delay by IT department on publishing documents.

Government Reviewer
Opinion: Agree

IBP Comment
Please see the "IBP Staff" comment on CB-2a. The response has been revised to "n/a."

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:

Source:
<http://minfin.tj/downloads/гражданский%20бюджет%202019.pdf>

Comment:
Citizens budget is published too late of the recommended period.

Peer Reviewer
Opinion: Agree

Comments: I have checked the link, it works and I can access the document.

Government Reviewer
Opinion: Agree

IBP Comment

Please see the "IBP Staff" comment on CB-2a. Per the question guidelines, the response has been revised to be blank.

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:

n/a

Source:

<http://minfin.tj/downloads/гражданский%20бюджет%202019.pdf>

Comment:

Citizens budget is published too late of the recommended period.

Peer Reviewer

Opinion: Agree

Comments: The Citizen Budget is published in Russian. The full title of the document is: Гражданский бюджет к Закону РТ "О государственном бюджете РТ для 2019 г." (Citizen Budget to the Law of RT "on the state budget of the Republic of Tajikistan for 2019")

Government Reviewer

Opinion: Agree

IBP Comment

Please see the "IBP Staff" comment on CB-2a. The response has been revised to "n/a."

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:

n/a

Source:

<http://minfin.tj/downloads/гражданский%20бюджет%202019.pdf>

Comment:

Citizens budget is published too late of the recommended period.

Peer Reviewer

Opinion: Agree

Comments: The Citizen Budget consists of 21 pages and is produced in Russian. The document corresponds to the enacted budget for 2019. Considering the Russian speaking population is decreasing, the majority of population need to see the citizen budget in Tajik language and I think it should be simplified at maximum.

Government Reviewer

Opinion: Agree

IBP Comment

Please see the "IBP Staff" comment on CB-2a. The response has been revised to "n/a."

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

Source:

The direct link to the IYR: <http://minfin.tj/downloads/hisobot%203%20kv%202018.pdf>

Comment:

There is the latest IYR used in the OBS: Report on budget execution for the 3rd quarter of 2018. Within the legislation of Tajikistan, the Ministry of Finance develops and publishes reports on budget execution on a cumulative basis every three months (every quarter). After the third quarter the IYR report on a cumulative basis develops to an Annual report (YER). Thus the latest IYR is the report on execution of the state budget for the third quarter 2018.

Peer Reviewer

Opinion: Agree

Comments: The baseline is taken 01.10.2018. FY 2018

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:

d. The IYRs are not released to the public, or are released more than three months after the period covered

Source:

List of budget reports published by Mof: <http://minfin.tj/index.php?do=static&page=budget>

look at:

- 1) IYR (for the 1st quarter 2018) titled as: "Ҳисобот оиди иҷроиши Бучети давлатии Ҷумҳурии Тоҷикистон дар семоҳаи якуми соли 2018 (санаи нашр 28.06.2018с)" - Report on execution of state budget for the 1st quarter 2018 (date of publication 28 June 2018)
- 2) IYR (for the 2nd quarter 2018) titled as: "Ҳисобот оиди иҷроиши Бучети давлатии Ҷумҳурии Тоҷикистон дар семоҳаи дуюми соли 2018 (санаи нашр 30.08.2018с)" - Report on execution of state budget for the 2nd quarter 2018 (date of publication 30 August 2018)
- 3) IYR (for the 3rd quarter 2018): "Ҳисобот оиди иҷроиши Бучети давлатии Ҷумҳурии Тоҷикистон дар семоҳаи сеюми соли 2018 (санаи нашр 26.10.2018с)" - Report on execution of state budget for the 3rd quarter 2018 (date of publication 26 October 2018)

Comment:

In-Year Reports for Tajikistan are not publicly available because they are released after three months of the period covered. Please find justification below and let me know your thoughts.

First quarter report: When you click on "file" and document properties, you see the document was created July 5, 2018. In addition the Wayback Machine (which shows the contents of pages archived on specific dates in the past) shows that on June 30, the ministry's page did not have the first quarter report posted, meaning it must have been posted in July, meaning it was posted more than three months after the period covered (January – March). <https://web.archive.org/web/20180630082338/minfin.tj/index.php?do=static&page=budget>

Second quarter report: When you click on "file" and document properties, you see the document was created October 25, 2018. In addition the Wayback Machine (which shows the contents of pages archived on specific dates in the past) shows that on September 29, the ministry's page did not have the first quarter report posted, meaning it was posted more than three months after the period covered (April - June). <https://web.archive.org/web/20180929145005/minfin.tj/index.php?do=static&page=budget>

Third quarter report: When you click on "file" and document properties, you see the document was created January 23, 2019, which is more than three months after the reporting period covered (July-September). Unfortunately, there is no Wayback Machine archive to check this separately.

Peer Reviewer

Opinion: Agree

Comments: I reviewed the website, the first quarter report is available in the section of budget related documents for download.

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:

First quarter report: When you click on "file" and document properties, you see the document was created July 5, 2018. In addition the Wayback Machine (which shows the contents of pages archived on specific dates in the past) shows that on June 30, the ministry's page did not have the first quarter report posted, meaning it must have been posted in July, meaning it was posted more than three months after the period covered (January – March). <https://web.archive.org/web/20180630082338/minfin.tj/index.php?do=static&page=budget>

Second quarter report: When you click on "file" and document properties, you see the document was created October 25, 2018. In addition the Wayback Machine (which shows the contents of pages archived on specific dates in the past) shows that on September 29, the ministry's page did not have the first quarter report posted, meaning it was posted more than three months after the period covered (April - June). <https://web.archive.org/web/20180929145005/minfin.tj/index.php?do=static&page=budget>

Third quarter report: When you click on "file" and document properties, you see the document was created January 23, 2019, which is more than three months after the reporting period covered (July-September). Unfortunately, there is no Wayback Machine archive to check this separately.

Source:

List of budget reports published by Mof: <http://minfin.tj/index.php?do=static&page=budget>
look at:

- 1) IYR (for the 1st quarter 2018) titled as: "Ҳисобот оиди иҷроиши Буҷети давлатии Ҷумҳурии Тоҷикистон дар семоҳаи якуми соли 2018 (санаи нашр 28.06.2018с)" - Report on execution of state budget for the 1st quarter 2018 (date of publication 28 June 2018)
- 2) IYR (for the 2nd quarter 2018) titled as: "Ҳисобот оиди иҷроиши Буҷети давлатии Ҷумҳурии Тоҷикистон дар семоҳаи дуюми соли 2018 (санаи нашр 30.08.2018с)" - Report on execution of state budget for the 2nd quarter 2018 (date of publication 30 August 2018)
- 3) IYR (for the 3rd quarter 2018): "Ҳисобот оиди иҷроиши Буҷети давлатии Ҷумҳурии Тоҷикистон дар семоҳаи сеюми соли 2018 (санаи нашр 26.10.2018с)" - Report on execution of state budget for the 3rd quarter 2018 (date of publication 26 October 2018)

Comment:

First quarter report: When you click on "file" and document properties, you see the document was created July 5, 2018. In addition the Wayback Machine (which shows the contents of pages archived on specific dates in the past) shows that on June 30, the ministry's page did not have the first quarter report posted, meaning it must have been posted in July, meaning it was posted more than three months after the period covered (January – March). <https://web.archive.org/web/20180630082338/minfin.tj/index.php?do=static&page=budget>

Second quarter report: When you click on "file" and document properties, you see the document was created October 25, 2018. In addition the Wayback Machine (which shows the contents of pages archived on specific dates in the past) shows that on September 29, the ministry's page did not have the first quarter report posted, meaning it was posted more than three months after the period covered (April - June). <https://web.archive.org/web/20180929145005/minfin.tj/index.php?do=static&page=budget>

Third quarter report: When you click on "file" and document properties, you see the document was created January 23, 2019, which is more than three months after the reporting period covered (July-September). Unfortunately, there is no Wayback Machine archive to check this separately.

Peer Reviewer

Opinion: Agree

Comments: The method of identifying the date of file creation does not apply to all machines. With Mac users, this option is not applicable. The online source like www.pdfyeah.com is an online solution for identifying PDF file metadata. The link shared by the researcher for the Wayback Machine <https://web.archive.org/web/20180630082338/minfin.tj/index.php?do=static&page=budget> seems not working. It is suggested to check the link and refresh the answer.

Government Reviewer

Opinion: Agree

IBP Comment

The feedback provided by the peer reviewer is well-received. As of 30/08/2019, however, the link "<https://web.archive.org/web/20180630082338/minfin.tj/index.php?do=static&page=budget>" is working normally.

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:

the Wayback Machine (which shows the contents of pages archived on specific dates in the past)

<https://web.archive.org/web/20180630082338/minfin.tj/index.php?do=static&page=budget>

<https://web.archive.org/web/20180929145005/minfin.tj/index.php?do=static&page=budget>

<https://web.archive.org/web/20180929145005/minfin.tj/index.php?do=static&page=budget>

Source:

the Wayback Machine (which shows the contents of pages archived on specific dates in the past)

<https://web.archive.org/web/20180630082338/minfin.tj/index.php?do=static&page=budget>

<https://web.archive.org/web/20180929145005/minfin.tj/index.php?do=static&page=budget>

<https://web.archive.org/web/20180929145005/minfin.tj/index.php?do=static&page=budget>

Comment:

I believe the In-Year Reports for Tajikistan are not publicly available because they are released after three months of the period covered. Please find justification below.

First quarter report: When you click on "file" and document properties, you see the document was created July 5, 2018. In addition the Wayback Machine (which shows the contents of pages archived on specific dates in the past) shows that on June 30, the ministry's page did not have the first quarter report posted, meaning it must have been posted in July, meaning it was posted more than three months after the period covered (January - March). <https://web.archive.org/web/20180630082338/minfin.tj/index.php?do=static&page=budget>

Second quarter report: When you click on "file" and document properties, you see the document was created October 25, 2018. In addition the Wayback Machine (which shows the contents of pages archived on specific dates in the past) shows that on September 29, the ministry's page did not have the first quarter report posted, meaning it was posted more than three months after the period covered (April - June).

<https://web.archive.org/web/20180929145005/minfin.tj/index.php?do=static&page=budget>

Third quarter report: When you click on "file" and document properties, you see the document was created January 23, 2019, which is more than three months after the reporting period covered (July-September). Unfortunately, there is no Wayback Machine archive to check this separately.

Peer Reviewer

Opinion: Agree

Comments: I am not sure when the website link (archive.org) was generated, it seems not working now.

Government Reviewer

Opinion: Agree

IBP Comment

The peer reviewer's comment is well-received. However, as of 30/08/2019 the Wayback Machine links work properly.

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:

General link to the IYRs: <http://minfin.tj/index.php?do=static&page=budget>

Source:

The general link to the list of budget reports where the IYRs are available: <http://minfin.tj/index.php?do=static&page=budget> (look at the title of the IYRs : 1) IYR for the 1st quarter 2018 - "Ҳисобот оиди иҷроиши Буҷети давлатии Ҷумҳурии Тоҷикистон дар семоҳаи якуми соли 2018 (санаи нашр 28.06.2018с)"; 2) IYR for the 2nd quarter 2018 - "Ҳисобот оиди иҷроиши Буҷети давлатии Ҷумҳурии Тоҷикистон дар семоҳаи дуюми соли 2018 (санаи нашр 30.08.2018с)"; 3) IYR for the 3rd quarter 2018 - "Ҳисобот оиди иҷроиши Буҷети давлатии Ҷумҳурии Тоҷикистон дар семоҳаи сеюми соли 2018 (санаи нашр 26.10.2018с)".

Or go to the direct links:

1) IYR for the 1st quarter 2018: <http://minfin.tj/downloads/hisobot%201%20kv%202018.pdf>

2) IYR for the 2nd quarter 2018: <http://minfin.tj/downloads/hisobot%202%20kv%202018.pdf>

2) IYR for the 3rd quarter 2018: <http://minfin.tj/downloads/hisobot%203%20kv%202018.pdf>

Comment:

The IYRs are available on the website of the Mof upon the general link, where you can find the direct links to IYRs or upon the direct link (look at the links in the Source box).

Peer Reviewer

Opinion: Agree

Comments: I can see the files uploaded in the website of minfin.tj. The links are working and are accessible.

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:

c. No

Source:

The latest IYR for the 3rd quarter 2018: <http://minfin.tj/downloads/hisobot%203%20kv%202018.pdf>

Comment:

No the IYRs are not available in machine readable formats. As to the practice the Mof publishes the IYRs in .pdf formats only.

Peer Reviewer

Opinion: Agree

Comments: The IYR documents are published in pdf format which are not machine readable format.

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:

a. Produced but made available online to the public too late (published after the acceptable time frame)

Source:

The Wayback Machine (which shows the contents of pages archived on specific dates in the past)

<https://web.archive.org/web/20180630082338/minfin.tj/index.php?do=static&page=budget>

<https://web.archive.org/web/20180929145005/minfin.tj/index.php?do=static&page=budget>

<https://web.archive.org/web/20180929145005/minfin.tj/index.php?do=static&page=budget>

Comment:

I believe the In-Year Reports for Tajikistan are not publicly available because they are released after three months of the period covered. Please find justification below.

First quarter report: When you click on "file" and document properties, you see the document was created July 5, 2018. In addition the Wayback Machine (which shows the contents of pages archived on specific dates in the past) shows that on June 30, the ministry's page did not have the first quarter report posted, meaning it must have been posted in July, meaning it was posted more than three months after the period covered (January - March). <https://web.archive.org/web/20180630082338/minfin.tj/index.php?do=static&page=budget>

Second quarter report: When you click on "file" and document properties, you see the document was created October 25, 2018. In addition the Wayback Machine (which shows the contents of pages archived on specific dates in the past) shows that on September 29, the ministry's page did not have the first quarter report posted, meaning it was posted more than three months after the period covered (April - June). <https://web.archive.org/web/20180929145005/minfin.tj/index.php?do=static&page=budget>

Third quarter report: When you click on "file" and document properties, you see the document was created January 23, 2019, which is more than three months after the reporting period covered (July-September). Unfortunately, there is no Wayback Machine archive to check this separately.

Peer Reviewer

Opinion: Agree

Comments: The documents are publicly available

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:

The full title of the IYRs are: The report of the execution of the state budget of the Republic of Tajikistan for the 1st quarter 2018; The report of the execution of the state budget of the Republic of Tajikistan for the 2nd quarter 2018; The report of the execution of the state budget of the Republic of Tajikistan for the 3rd quarter 2018.

Source:

The direct link to the IYRs:

- 1) IYR fo the 1st quarter 2018: <http://minfin.tj/downloads/hisobot%201%20kv%202018.pdf>
- 2) IYR fo the 2nd quarter 2018: <http://minfin.tj/downloads/hisobot%202%20kv%202018.pdf>
- 3) IYR fo the 3rd quarter 2018: <http://minfin.tj/downloads/hisobot%203%20kv%202018.pdf>

Comment:

If you go to the direct links you can see that the full title of the IYRs are as following: The report of the execution of the state budget of the Republic of Tajikistan for the 1st (or 2nd, or 3rd) quarter 2018.

Peer Reviewer

Opinion: Agree

Comments: The documents are produced and published in Tajik. Hereby the full title of each documents are the following: - Ҳисобот оиди иҷроиши Буҷети давлатии Ҷумҳурии Тоҷикистон дар семоҳаи якуми соли 2018. - Ҳисобот оиди иҷроиши Буҷети давлатии Ҷумҳурии Тоҷикистон дар семоҳаи дууми соли 2018. - Ҳисобот оиди иҷроиши Буҷети давлатии Ҷумҳурии Тоҷикистон дар семоҳаи сеюми соли 2018.

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:

N/A

Comment:

No there is no citizens version of the IYRs. As to the practice the Mof doesn't releases the citizens version of the IYRs.

Peer Reviewer

Opinion: Agree

Comments: The citizen version only produced for the enacted budget (and funded by donor's projects)

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

Source:

The direct link to the MYR 2018: <http://minfin.tj/downloads/полугодовой%20обзор%201%20полугодие%202018%20года.pdf>

Comment:

As a result of the realization of the OBS-2017 Tajikistan Dissemination plan in 2018 the working group which consisted from IBP's Tajikistan country researcher, experts from the Open Society Institute Assistance Foundation-Tajikistan and representatives of the Ministry of finance of Tajikistan developed the Mid-year review which covered the analyses of the execution of the state budget for the 1st half 2018 FY. It is the first MYR ever published by the Mof. This document was never developed and published before. And by the expert assistance of IBP's representative in Tajikistan this document was developed in the Mof. We hope that the Mof will continue the practice of developing the MYR in the future years.

Peer Reviewer

Opinion: Agree

Comments: The Mid-Year Review was developed by Working Group funded by DFID Public Finance Management Program and implemented by the Open Society Institute - Assistance Foundation in Tajikistan.

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:

The direct link to the MYR: <http://minfin.tj/downloads/полугодовой%20обзор%201%20полугодие%202018%20года.pdf>

Comment:

If you go to "file" and click on the document properties of this report, it says the document was created October 25, 2018. In addition, the Wayback Machine shows that the report was not posted to the budget website as of September 29, 2018:

<https://web.archive.org/web/20180929145005/minfin.tj/index.php?do=static&page=budget>

It looks like the period covered in this document is January 1 – July 1, 2018. Based on this, if we guess the document was posted to the ministry's website on October 25, 2018, the document was posted more than three months after the midpoint and so cannot be considered publicly available.

Peer Reviewer

Opinion: Agree

Comments: The document was posted with delay. The researcher uses Wayback Machine to track when the document is posted.

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:

25/10/2018

Source:

<http://minfin.tj/downloads/полугодовой%20обзор%201%20полугодие%202018%20года.pdf>

Comment:

If you go to "file" and click on the document properties of this report, it says the document was created October 25, 2018. In addition, the Wayback Machine shows that the report was not posted to the budget website as of September 29, 2018:

<https://web.archive.org/web/20180929145005/minfin.tj/index.php?do=static&page=budget>

It looks like the period covered in this document is January 1 – July 1, 2018. Based on this, if we guess the document was posted to the ministry's website on October 25, 2018, the document was posted more than three months after the midpoint and so cannot be considered publicly available.

Peer Reviewer

Opinion: Agree

Comments: The MYR was developed by a working group and citizen version was published. The working group consisted of civil society representative - Tatyana Bozrikova (NGO Panorama), Uktam Dzhumaev, IBP researcher, Bobokhon Boboev, Davlatali Safarzod (Ministry of Finance). According to the working group completion acts, it was signed on 29 October 2018 and the job was done on 30 September 2018. The working group delayed with provision of technical assistance to the production of the MYR.

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:

If you go to "file" and click on the document properties of this report, it says the document was created October 25, 2018. In addition, the Wayback Machine shows that the report was not posted to the budget website as of September 29, 2018:

<https://web.archive.org/web/20180929145005/minfin.tj/index.php?do=static&page=budget>

It looks like the period covered in this document is January 1 – July 1, 2018. Based on this, if we guess the document was posted to the ministry's website on October 25, 2018, the document was posted more than three months after the midpoint and so cannot be considered publicly available.

Source:
<https://web.archive.org/web/20180929145005/minfin.tj/index.php?do=static&page=budget>

Comment:
If you go to "file" and click on the document properties of this report, it says the document was created October 25, 2018. In addition, the Wayback Machine shows that the report was not posted to the budget website as of September 29, 2018:
<https://web.archive.org/web/20180929145005/minfin.tj/index.php?do=static&page=budget>

It looks like the period covered in this document is January 1 – July 1, 2018. Based on this, if we guess the document was posted to the ministry's website on October 25, 2018, the document was posted more than three months after the midpoint and so cannot be considered publicly available.

Peer Reviewer

Opinion: Agree

Comments: The document was produced by the working group with delay, the job was done on 30 September only. The researcher correctly mentions that the document was created on 25.10.2018. The suggested link doesn't work, it is necessary the researcher to check it again.

Government Reviewer

Opinion: Agree

IBP Comment

The peer reviewer's comment is well-received. However, as of 30/08/2019 the Wayback Machine link works normally.

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:

<http://minfin.tj/downloads/полугодовой%20обзор%201%20полугодие%202018%20года.pdf>

Source:

1) The general link to the list of reporting documents of the MoF: <http://minfin.tj/index.php?do=static&page=budget> (look at the document titled as: "Полугодовой обзор исполнения государственного бюджета за 1 полугодие 2018 года" - Mid-year review of the state budget for the 1st half of 2018)

2) The direct link to the MYR is: <http://minfin.tj/downloads/полугодовой%20обзор%201%20полугодие%202018%20года.pdf>

Comment:

You can access to the MYR via the general link or direct link (look at the links in the Source box).

Peer Reviewer

Opinion: Agree

Comments: The document is available at the mentioned link. It's produced in Russian and consists of 17 pages, pdf format.

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:

c. No

Source:
N/A

Comment:
No, the MYR is not available in machine readable formats. No any numerical data from the MYR is available in machine readable formats.

Peer Reviewer

Opinion: Agree
Comments: The document is in pdf format and the machines can not read it.

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:

a. Produced but made available online to the public too late (published after the acceptable time frame)

Source:

<http://minfin.tj/downloads/полугодовой%20обзор%201%20полугодие%202018%20года.pdf>

Comment:

If you go to "file" and click on the document properties of this report, it says the document was created October 25, 2018. In addition, the Wayback Machine shows that the report was not posted to the budget website as of September 29, 2018:

<https://web.archive.org/web/20180929145005/minfin.tj/index.php?do=static&page=budget>

It looks like the period covered in this document is January 1 – July 1, 2018. Based on this, if we guess the document was posted to the ministry's website on October 25, 2018, the document was posted more than three months after the midpoint and so cannot be considered publicly available.

Peer Reviewer

Opinion: Agree
Comments: The document was produced with delay (30.09.2018) and the file was created and published on 25.10.2018. It was created and published late due to late delivery of the assignment by the working group, but not by the Ministry of Finance IT and Information Department.

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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

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:

The Mid-year review of the execution of the state budget for the 1st half of 2018

Source:

The direct link to the MYR: <http://minfin.tj/downloads/полугодовой%20обзор%201%20полугодие%202018%20года.pdf>

Comment:

The full title of the MYR is: "The Mid-year review of the execution of the state budget for the 1st half of 2018"

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:

a. Yes

Source:

The direct link to the citizens version of the MYR: https://www.osiaf.tj/2018/11/30/p_obzor/

Comment:

The citizens version as well as the MYR was developed by the official expert group which consisted of representatives from the MoF, IBP's country researcher and other NGOs' representatives under the OBS-2017 Tajikistan Dissemination Plan.

Peer Reviewer

Opinion: Agree

Comments: The citizen version of the MYR is published on the website of Open Society Institute - Assistance Foundation in Tajikistan (as it was funded by OSI run Public Finance Management Program). For better coverage, it should be posted on Ministry of Finance website.

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:

Direct link to the document: <http://minfin.tj/downloads/хисобот%20оиди%20ичроиши%20бучет%20барои%20соли%202017.pdf>

Comment:

There is the latest year-end report presented on the official website of the MoF. But as to the modern practice and methodology of the OBS this report cannot be accepted as Year-end report as it doesn't meet most of the structural requirements of the YER.

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:

d. The YER is not released to the public, or is released more than 12 months after the end of the budget year

Source:

Direct link to the document: <http://minfin.tj/downloads/хисобот%20оиди%20ичроиши%20бучет%20барои%20соли%202017.pdf>

Comment:

As to the modern practice and methodology of the OBS this document cannot be accepted as YER because of the lack of most structural requirements.

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:

Source:

n/a

Comment:

The YER is not produced

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:

n/a

Source:

n/a

Comment:

n/a

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:

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

As the YER is considered to be not produced, the following Source note was removed: "1) The direct link to the YER: <http://minfin.tj/downloads/хисобот%20оиди%20ичроиши%20бучет%20барои%20соли%202017.pdf> 2) The general link to the YER: <http://minfin.tj/index.php?do=static&page=budget> look at the title of the YER named as: "Отчёт по исполнению годового бюджета за 2017г. (дата публ. 03.10.2018г)" - Report of the execution of the state budget for 2017 FY (date of publication 03.10.2018)."

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:

d. Not applicable

Source:

n/a

Comment:

n/a

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:
d. Not produced at all

Source:

Comment:
As to the modern practice and methodology of the OBS this document cannot be accepted as YER because of the lack of most structural requirements.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer: e. Not applicable (the document is publicly available)

Comments:
<http://minfin.tj/downloads/%D1%85%D0%B8%D1%81%D0%BE%D0%B1%D0%BE%D1%82%20%D0%BE%D0%B8%D0%B4%D0%B8%20%D0%B8%D1%87%D1%80%D0%BE%D0%B8%D1%88%D0%B8%20%D0%B1%D1%83%D1%87%D0%B5%D1%82%20%D0%B1%D0%B0%D1%80%D0%BE%D0%B8%20%D1%81%D0%BE%D0%BB%D0%B8%202017.pdf>

IBP Comment
The government reviewer's comment is well-received. Based on our evaluation, the linked document does not meet the content requirements to qualify as a YER; the response is maintained as "d".

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:
Interview with the representative from MoF Mr. S.Kurboniyon

Source:
Interview with the representative from MoF Mr. S.Kurboniyon

Comment:
As to the modern practice and methodology of the OBS this document cannot be accepted as YER because of the lack of most structural requirements.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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:
Report of the execution of state budget of the Republic of Tajikistan for 2017 FY

Source:
Interview with Mr. S.Kurboniyon

Comment:

The full name of the YER is: Report of the execution of state budget of the Republic of Tajikistan for 2017 FY

However, as to the modern practice and methodology of the OBS this document cannot be accepted as YER because of the lack of most structural requirements.

Peer Reviewer

Opinion: Agree

Comments: It's difficult to validate Researcher's interview with the representative of Ministry off Finance. The interview recording (if it is allowed to record the event) should be available on cloud services and the link should be shared for validation.

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:

b. No

Source:

n/a

Comment:

There is no citizens version of the YER.

Peer Reviewer

Opinion: Agree

Comments: Citizen version for End-Year Report does not exist. However, among civil society organizations, an NGO "Khoma" since 2016 implements budget journalism and trains journalists in visualizing open data in public financial management. One of the trained journalists - published a visualized version of 2017 budget in Asia Plus (Independent News Agency website): <https://news.tj/ru/news/tajikistan/economic/20161223/ves-gosbyudzheth-tadzhikistana-na-2017-god-v-odnoi-kartinke>

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:

N/A

Comment:

The latest Audit report used in OBS is AR for FY 2017. But AR FY 2017 is not published.

Peer Reviewer

Opinion: Agree

Comments: Supreme Audit Institution of Tajikistan (Accounts Chamber of the Republic of Tajikistan) website www.sai.tj contains only brief reports of the accounts chamber, from one page to four pages. I am under impression from the accounts chamber that they do not perform an annual audit of the final accounts. A department for budget evaluation and its expenditure under the leadership of Chief Auditor Ahmadzoda Fayzali specifically dedicated for this task. Tajikistan as a member of OECD should adhere to the rule of publishing Audit Report after the end of budget year.

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:

d. Does not release to the public, or is released more than 18 months after the end of the budget year

Source:

n/a

Comment:

Audit Report is not published

Peer Reviewer

Opinion: Agree

Comments: Supreme Audit Institution of Tajikistan (Accounts Chamber of the Republic of Tajikistan) website www.sai.tj contains only brief reports of the accounts chamber, from one page to four pages. I am under impression from the accounts chamber that they do not perform an annual audit of the final accounts. A department for budget evaluation and its expenditure under the leadership of Chief Auditor Ahmadzoda Fayzali specifically dedicated for this task. Tajikistan as a member of OECD should adhere to the rule of publishing Audit Report after the end of budget year. There are two instructions adopted by Accounts Chamber of Tajikistan on auditing budget expenditure: Instruction on conducting audit of budget expenditure and preparing decision of Accounts Chamber of Tajikistan to annual report on budget expenditure on current fiscal year (from 2013) <http://www.sai.tj/images/banners/12/Dasturamal%20ijroishi%20bujeti%20davlati.pdf> Instruction on preparing decision of Accounts Chamber of Tajikistan to draft law of the Republic of Tajikistan on State Budget of the Republic of Tajikistan for the next year and two-year prognosis (from 2013) <http://www.sai.tj/images/banners/12/Khulosai%20bujet.pdf>

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:

Source:
n/a

Comment:
AR is not published

Peer Reviewer
Opinion: Agree
Comments: N/A, the report is not published and it's not available for public

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:
n/a

Source:
n/a

Comment:
AR is not published

Peer Reviewer
Opinion: Agree
Comments: n/a, the audit reports are not published and not available to review the date of publication.

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:

Source:
n/a

Comment:
AR is not published

Peer Reviewer
Opinion: Agree
Comments: AR is not published

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:
d. Not applicable

Source:
n/a

Comment:
AR is not published

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

IBP Comment
As the Audit Report is considered to be not published, the response is revised from "c" to "d" in accordance with the question guidelines.

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:
c. Produced for internal purposes/use only

Source:
Interview with the Representative of SAI

Comment:
Interview with representative of SAI proved the fact that AR is produced for internal purposes only. There is very little information about audit of year-end report of execution of the state budget in the annual reports of activities of SAI on its website (<http://sai.tj/index.php/tj/isobot-o>).

Peer Reviewer
Opinion: Agree

Comments: The Final Report of the Accounts Chamber of Tajikistan is published on 4 pages and does not mention the budget execution information on it.

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:

Interview with the representative of SAI

Source:

Interview with the representative of SAI

Comment:

Interview proved the evidence that AR is produced for internal purposes only.

Peer Reviewer

Opinion: Agree

Comments: Is the interview recorded or published? Can we see the notes from the interview? On what basis AR is for internal use only?

Government Reviewer

Opinion: Agree

Researcher Response

Short part concluding part of the Audit report is published in the annual report of the SAI for 2018 FY (pp. 1-2: <http://sai.tj/images/pressa/HISOBOT/HISOBOT1%20Soli%202018.pdf>). Answering the comment of the expert "Is the interview recorded or published? Can we see the notes from the interview? On what basis AR is for internal use only?" - I'd like to say, that I respect the opinion of an expert, but I ask you not to bring the matter to an obscure. There are no rules or instructions of the OBS which require to record and publish personal interviews. Very few public officials are willing to record and publish their interviews. I only have the note in my personal book saying "yes, the SAI produces the ARs for internal use only", which comes from my personal previous telephone and personal contacts with SAI officials. If our expert doesn't believe to my comment he can turn to SAI by telephone (+992 37 227-34-49) or email info@sai.tj to check it itself.

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:

Report on activities of Accounts Chamber of Tajikistan for the period of 2017

Source:

n/a

Comment:

AR is not published

Peer Reviewer

Opinion: Disagree

Suggested Answer: Report on activities of Accounts Chamber of Tajikistan for the period of 2017

Comments: The report is produced for internal use and the full title is Report on activities of Accounts Chamber of Tajikistan for the period of 2017

Government Reviewer

Opinion: Agree

IBP Comment

The peer reviewer's comment is well received. As AR-6a received a response of "c," the response for this indicator has been revised from "n/a" to "Report on activities of Accounts Chamber of Tajikistan for the period of 2017."

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:

n/a

Comment:

AR is not published

Peer Reviewer

Opinion: Agree

Comments: It is produced for internal use and it is not for public use.

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:

- 1) Ministry of finance of the Republic of Tajikistan: www.minfin.tj
- 2) Committee of economics and finance of the Parliament (Majlisi Namoyandagon Majlisi Olii) of the Republic of Tajikistan: <http://www.pbo.tj>
- 3) Accounting Chamber of the Republic of Tajikistan (SAI): <http://sai.tj>
- 4) Agency for Statistics under the President: <http://stat.tj>
- 5) National Bank of Tajikistan: www.nbt.tj

Comment:

The website of the MoF includes budget related information about Pre-budget statement, executive budget proposal, enacted budget, citizens budget, budget execution reports. The website of the Committee on economics and finance includes analyses of execution of state budget, training and workshop materials, modules and handbooks for MPs, information about public hearings organized with MPs' participation etc. The website of SAI includes short information about audits of execution of state budget and audit of state organizations. The website of the Agency of statistics provides statistical information about revenue and expenditures of state budget. National bank provides aggregated fiscal information, etc.

Peer Reviewer

Opinion: Agree

Comments: The website www.pbo.tj (Committee of Economics and Finance of the Parliament (Majlisi Namoyandagon Majlisi Olii) of the Republic of Tajikistan) - Secretariat under the Committee of MN MO RT for Economy and Finance is developed and maintained under the Project "Strengthening Parliamentary Oversight of Public Finance Management in the Republic of Tajikistan" of "Strengthening the Elements of Governance in Tajikistan" Program with financial support of the World Bank and UK Department for International Development (DFID).

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:

d. No, neither expenditure or revenue data can be downloaded as a consolidated file

Source:

- 1) Ministry of finance of the Republic of Tajikistan: www.minfin.tj
- 2) Committee of economics and finance of the Parliament (Majlisi Namoyandagon Majlisi Olii) of the Republic of Tajikistan: <http://www.pbo.tj>
- 3) Accounting Chamber of the Republic of Tajikistan (SAI): <http://sai.tj>
- 4) Agency for Statistics under the President: <http://stat.tj>
- 5) National Bank of Tajikistan: www.nbt.tj

Comment:

There are budget documents published on the website of the MoF and Committee of economics and finance of Parliament which include data on revenue and expenditures, but those are separate pdf formatted documents. Neither expenditure or revenue data can be downloaded as a consolidated file or as a set of files.

Peer Reviewer

Opinion: Agree

Comments: [pbo.tj](http://pbo.tj/ru/activity/hearings/efc-hearings-on-2018-20/Анализ%20исполнение%20ГБ%20за%201%20кв.%202019%20г.%20final.pdf) published also policy papers on budget expenditures of the Republic of Tajikistan for 2018 <http://pbo.tj/ru/activity/hearings/efc-hearings-on-2018-20/Анализ%20исполнение%20ГБ%20за%201%20кв.%202019%20г.%20final.pdf>

Government Reviewer

Opinion: Agree

IBP Comment

As the researcher notes, neither expenditure nor revenue data can be downloaded as a consolidated file or as a set of files, nor can they be downloaded in a machine readable file. For cross-country consistency, the response is revised from "a" to "d."

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:

d. No, neither expenditure or revenue data can be downloaded for multiple years in consistent formats

Source:

- 1) Ministry of finance of the Republic of Tajikistan: www.minfin.tj
- 2) Committee of economics and finance of the Parliament (Majlisi Namoyandagon Majlisi Olii) of the Republic of Tajikistan: <http://www.pbo.tj>

- 3) Accounting Chamber of the Republic of Tajikistan (SAI): <http://sai.tj>
- 4) Agency for Statistics under the President: <http://stat.tj>
- 5) National Bank of Tajikistan: www.nbt.tj

Comment:

Neither expenditure or revenue data can be downloaded for multiple years in consistent formats

Peer Reviewer

Opinion: Agree

Comments: Ministry of Finance website published Budget Performance Report for years 2009-2018. (all in pdf format) <http://minfin.tj/index.php?do=static&page=budget>

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:

b. No

Source:

- 1) Ministry of finance of the Republic of Tajikistan: www.minfin.tj
- 2) Committee of economics and finance of the Parliament (Majlisi Namoyandagon Majlisi Olii) of the Republic of Tajikistan: <http://www.pbo.tj>
- 3) Accounting Chamber of the Republic of Tajikistan (SAI): <http://sai.tj>
- 4) Agency for Statistics under the President: <http://stat.tj>
- 5) National Bank of Tajikistan: www.nbt.tj

Comment:

There are no tools for visualization or infographics used to simplify data access and analysis on the websites of the MoF, Committee of economics and finance and SAI.

Peer Reviewer

Opinion: Agree

Comments: Infographics/visualisation of budget data are usually used among international organizations, civil society organizations. For example, civil society organization Khoma uses budget visualization data in their website "School of Data" on www.khoma.tj

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:

- 1) The Strategy of public finance management of the Republic of Tajikistan for 2009-2018

- (<http://minfin.tj/downloads/pfmstrategyfinaleng.pdf>).
- 2) Law on public finance of the Republic of Tajikistan, 2011 (<http://www.mmk.tj/files/doc.jpg>),
 - 3) Law on the Accounts Chamber of the Republic of Tajikistan (<http://sai.tj/images/Law.pdf>).

Comment:

The main documents which guide the public finance management and auditing in Tajikistan are the above. The first document - The Strategy of public finance management of Tajikistan for 2009-2018 include specific provisions for budget transparency (task4.3 on p.14) "Ensure access of the general public to major budgetary documents and policies via the official website of the Ministry of Finance of the Republic of Tajikistan". The second document - The Law on public finance of the Republic of Tajikistan also covers articles which declare publishing budget information for public from the side of the Ministry of finance and government of Tajikistan (article 62, item 4; article 67). The third document - Law on the Accounts Chamber of the Republic of Tajikistan includes provisions of publishing information by mass media about the results of the supreme audit (article 31).

Peer Reviewer

Opinion: Agree

Comments: Ministry of Finance has a page dedicated to Public Financial Management Strategy related documents and legal-normative acts <http://minfin.tj/index.php?do=static&page=reform> Coordination Council on PFM also perform its duties under the Ministry of Finance since 16 September 2008. It has a secretariat. <http://minfin.tj/index.php?newsid=540>

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:

The law the republic of Tajikistan on the right of access to information, 2008 (<http://presscenter.tj/PDF/dostupkinfo.pdf>)

Comment:

The law stipulates the type of information which must be transparent to citizens, provides the basic principles on the right of access to information from government bodies (articles 5, 6, 8, 9, 11).

Peer Reviewer

Opinion: Agree

Comments: The link does not work. Instead, the text of Law on access to information can be find here: <http://www.khoma.tj/khoma/2018/09/05/закон-рт-о-праве-на-доступ-к-информации/> Also, the Council of the Ministry of Finance adopts decisions on mid-term and annual basis on transparency, citizen engagement, information publication and access. Unfortunately the Councils Decisions are only for internal use.

Government Reviewer

Opinion: Agree

IBP Comment

The peer reviewer's link to the Law on Access to Information is well-received.

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:

d. No, expenditures are not presented by administrative unit.

Source:

The EBP (p.5):

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

The EBP doesn't include expenditures by administrative classification. If you look to the EBP document (see link above), on page 5 of the document you can see that the Article 7 stipulates expenditures of the Republican budget by administrative classification which must be presented in attachment 1 of the Law which is not published. The expenditures by administrative classification are not published.

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:

The EBP (p.3):

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

Article 6 of the EBP on page 3-5 of the document (see link above) presents "The expenditures of the republican budget by functional classification". Most of the data is presented in an aggregated manner: public management, health, social security and other.

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:

EBP, p. 3-5:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

The best practice of the OECD and the UN's Classification of the Functions of Government (COFOG) requires the presentation of the functional classification in a much more detailed manner including three levels: divisions, groups and classes of public expenditures (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>). But the EBP used in the survey comprises the classification in an aggregate manner by most of the divisions and groups but fewer classes. For instance the article of "the expenditures to the executive sector and management" (p.3-4) presents the aggregated expenditures to the following articles "executive and legislature organs -171834 thousand somoni (Class 70111 as to the best practice), for fiscal and tax policy -122220 thousand somoni (Class 70112 as to the best practice), external political activity -249866 thousand somoni (Class 70113 as to the best practice) and other executive bodies - 269492 thousand somoni (Class 70133 as to the best practice)". And as you can see the most expenditures are presented in detail substitute classes as the best practice requires for 7013, 7014 divisions and their classes. That's why my answer is "a".

Peer Reviewer

Opinion: I choose not to review this question

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:

EBP, p.6-7:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

Expenditures of the Republican budget by economic classification are presented in the EBP. See pages 6-7 of the document (Article 8).

Peer Reviewer

Opinion: Agree

Comments: The link is checked and confirmed: Article 8. of the Law of the Republic of Tajikistan on State Budget for 2019 - all expenses of ministries, departments, agencies and organizations based on economic classification

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:

EBP, pp.6-7:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

The expenditures presented by economic classification in the EBP on pp.6-7 meet the most divisions and classes of the expenditures as the best practice requires. For instance "Expenditures for paying Subsidies - 81380 thousand somoni" meets detail classification for classes 251 "Subsidies for public corporations" as 2511, 2512, 2513 as it is required in the GFS economic classification of the IMF (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>). That's why I choose answer "a".

Peer Reviewer

Opinion: Agree

Comments: I agree, the economic classification is compatible with international standards.

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 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, 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:

c. Yes, programs accounting for less than two-thirds of expenditures are presented.

Source:

EBP, pp. 3-5:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

As you can see from the functional classification of state expenditures of the EBP only expenditures within the agricultural sector (p.5) are divided by individual programs as: for locust control activities - 3800 south.somoni, for the development of animal husbandry - 2817 south.somoni, for anti-epizootic events - 3000 south.somoni and others which is less than two-thirds of presented expenditures. That's why my answer is "c".

Peer Reviewer

Opinion: Agree

Comments: Program based budgeting is not fully introduced to the budget system yet. The ministries still do not independently expense their budget, depended heavily on the Ministry of Finance.

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:

d. No, multi-year expenditure estimates are not presented by any expenditure classification.

Source:

EBP, pp. 3-7:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

Unfortunately I didn't find any expenditure divisions or classes presented in the articles of economic or functional classifications in the EBP which might have multi-year period estimates. The overall expenditures are presented for 2019 fiscal year only.

Peer Reviewer

Opinion: Agree

Comments: EBP drafted primarily for one year, i.e. for that fiscal year, only.

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:

None of the above

Source:

EBP, pp. 3-7:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

None of the expenditure classifications presented in the EBP have estimates for a multi-year period.

Peer Reviewer

Opinion: Agree

Comments: Again, the expenditures are made only for one fiscal year.

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:

d. No, multi-year estimates for programs are not presented.

Source:

EBP, pp.3-7:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

No, multi-year estimates for programs are not presented in the EBP. Most of the data is presented for 2019 fiscal year only.

Peer Reviewer

Opinion: Agree

Comments: In document called Macroeconomic index, budget revenue and ceiling of sectoral expenditures for years 2019-2021, Researcher uses it a Pre-Budget Statement document, one can see multiyear estimates. To reviewer opinion, the question also addresses not only EBP, but other budget documentation which present expenditure estimates.

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:

EBP, p.3:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

Yes, individual sources of tax revenue accounting for all tax revenue are presented. For instance look at the Article 5 on page 3 of the EBP: value added tax (налога на добавленную стоимость) - 5773448 south.somoni, income tax (подходного налога) - 837016 south.somoni and others.

Peer Reviewer

Opinion: Agree

Comments: Yes, there is a special line for Value-added Tax, Income tax, Sales tax, Natural resources tax, Custom clearance tax and others.

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:

c. Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.

Source:

EBP, p.3:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

The budget revenues from non-tax sources for republican budget are presented in the article 5 of the EBP, p.3 (see link above), and if you look on it you can find most aggregated data on non-tax revenues and grants of international organizations - no other individual sources of non-tax revenue are presented in the EBP. It is less than two-thirds of all non-tax revenues, and my answer is "c".

Peer Reviewer

Opinion: Agree

Comments: Non-tax revenue estimates for 1 094 859.

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:

b. No, multi-year estimates of revenue are not presented by category.

Source:

EBP, p.3:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

No, multi-year estimates of revenue are not presented by category.

Peer Reviewer

Opinion: Agree

Comments: I don't see a multiyear estimates of revenue by category.

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:

d. No, multi-year estimates for individual sources of revenue are not presented.

Source:

EBP, pp. 3, 8.:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

No, multi-year estimates for individual sources of revenue are not presented. Articles 4,5 and 12 present most information for sources of revenue of the republican budget and local budgets, but there are no any multi-year estimates there. The data is presented for 2019 fiscal year only.

Peer Reviewer

Opinion: Agree

Comments: Same is here, no multi-year estimates are presented here

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:

c. Yes, one of the three estimates related to government borrowing and debt are presented.

Source:

Comment:

Points 3 and 4 of the Article 3 of the EBP (pp.2-3) determine the financing of the external and internal government debt. Article 8 (p.6) determines the the interest payments on the outstanding debt for the budget year (выплата процентов внутреннего долга - 122982 тысячи сомони; - выплата основного внешнего долга - 590450 тысяч сомони; - выплата процентов основного внешнего долга - 761561 тысяча сомони). The amount of net new borrowing required during the budget year and the central government's total debt burden at the end of the budget year are not presented in the EBP. Thus we can conclude that one of the three estimates related to government borrowing and debt are presented in the EBP.

Peer Reviewer

Opinion: Agree

Comments: The State Debt of the Republic of Tajikistan on 01.01.2019 was 3.6 Bln. USD (it's about 48.8% of GDP). In 2018 the Government provided 224 mln USD for paying state debt. The suggested article 3 - points 3 determine the paying the external debt in amount of 1 211 652 thousand Somoni which equals to 1.5\$ of GDP. For internal debt the point 4 determines to provide 221992 thousand Somoni. The source of this payment would be the returning the credit of Agroinvestbank to the account of the Ministry of Finance of the Republic of Tajikistan and from the interest payments.

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 interest payments on outstanding debt for the budget year

Source:

EBP, pp.2-3, 6.:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

Points 3 and 4 of the Article 3 of the EBP (pp.2-3) determine the financing of the external and internal government debt. Article 8 (p.6) determines the the interest payments on the outstanding debt for the budget year (выплата процентов внутреннего долга - 122982 тысячи сомони; - выплата основного внешнего долга - 590450 тысяч сомони; - выплата процентов основного внешнего долга - 761561 тысяча сомони). The amount of net new borrowing required during the budget year and the central government's total debt burden at the end of the budget year are not presented in the EBP. Thus we can conclude that one of the three estimates related to government borrowing and debt are presented in the EBP.

Peer Reviewer

Opinion: Agree

Comments: The interest payment on outstanding debt estimate is present in the EBP document.

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:

d. No, information related to composition of total debt outstanding is not presented.

Source:

EBP, p.6.:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

The EBP presents information on the core components of the debt which includes the following: "interest payments of domestic debt - 122982 thousands somoni", "interest payments of external debt - 590450 thousands somoni" and "payment of principal of external debt - 761561 thousands somoni" (see link above, p.6). But other core elements such as "maturity profile of the debt" and "interest rates on the debt" are not presented in the EBP. That's why my answer is "c".

Peer Reviewer

Opinion: Agree

Comments: The EBP contains the core information about whether the debt is domestic or external. However, it doesn't say the total amount of external-domestic debt on the date of 31.12.2018 so the total interest rate of debt could be calculated or the information about maturity profile of the debt. The Ministry of Finance should at least update the page on debt in their website.

Government Reviewer

Opinion: Agree

IBP Comment

As the researcher notes in Q13 that figures on the central government's total debt burden at the end of FY 2019 are not provided in the 2019 EBP, the response is revised from "c" to "d" to ensure consistency across survey countries.

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:

None of the above

Source:

EBP, p.6.:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

Servicing domestic and foreign debt, interest payment of internal and external debt is presented in the EBP.

Peer Reviewer

Opinion: Agree

Comments: The core element - whether the debt is domestic or external is present in the EBP. (Draft Law of the Republic of Tajikistan on State Budget for 2019 Fiscal Year, Article 3, parts 3 and 4)

Government Reviewer

Opinion: Agree

IBP Comment

Per the IBP comment on Q14, the option "Whether the debt is domestic or external" has been de-selected in favor of "None of the above."

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:

d. No, information related to the macroeconomic forecast is not presented.

Source:

EBP:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

No, information related to the macroeconomic forecast is not presented in the EBP. Among the 26 main articles of the EBP I didn't find any information on the macroeconomic forecast that underlies the budget's revenue and expenditure estimates.

Peer Reviewer

Opinion: Agree

Comments: The EBP is indeed does not include information related to macroeconomic forecast, however the Macroeconomic forecast, Republic of Tajikistan Budget Revenue and the ceiling of expenditures on Sectors for 2019-2021 published here: [http://minfin.tj/downloads/files/15.04.13-Budjeti%202014-2016-posledniy%20\(2\).pdf](http://minfin.tj/downloads/files/15.04.13-Budjeti%202014-2016-posledniy%20(2).pdf) Ministry of Finance on 6 June 2019 published Report of State Debt Status for 2018 http://minfin.tj/downloads/otchet_2018vd.pdf

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:

None of the above

Source:

EBP:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

None of the above

Peer Reviewer

Opinion: Agree

Comments: None of the above can be find in the EBP since it doesn't contain macroeconomic forecast

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:

EBP:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Researcher comment is missing. Sensitivity analysis on budget is not produced. Ministry of Finance rely heavily on Macroeconomic forecast produced in early stages of budget cycle (May-June).

Government Reviewer

Opinion: I choose not to review this question

Comments: Information on GDP, inflation, analysis of income and expenses is given in an analytical note to the draft budget of the Republic of Tajikistan

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:

EBP:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

Information on how new policy proposals affect expenditures is presented in the articles 15, 21, 22 of the EBP. These articles include narrative explanation of the new policy proposals about: Tax incentives for individual businesses and organizations for 2019 (article 15), Benefits for military personnel, law enforcement officers, military courts (article 21), Regulations on the promotion of employees and the development of material - technical base of the Tax Committee and Customs Service under the President of Tajikistan (article 22) and others. Most of these are the product of the new policy proposals which have been addressed on annual meeting of the President of Tajikistan with Parliament members and society. But unfortunately there is no information provided about how these new policies would affect total expenditures of the budget. It is just an estimation of costs associated with these incentives and regulations. That's why we can conclude that answer "c" is much more appropriate.

Peer Reviewer

Opinion: Agree

Comments: Agree, the policy recommendation mechanisms is not in place yet, however some changes do take place, with Executive Office involvement, speeches of President on Tax Office, Roghun HES construction, law-enforcement benefits.

Government Reviewer

Opinion: Agree

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:

EBP, p.7:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is limited. For instance see article 10, p.7 of the EBP (see link above). Article 10 presents information on how new policy proposals affect revenues of the local budgets of the regions, cities and districts of the republican subordination. But there is very few narrative information presented. That's why my answer is "c".

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:

d. No, expenditure estimates for BY-1 are not presented by any expenditure classification.

Source:

EBP, (article 6, p.3-5; article 8, p.6-7):

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

Article 6 and article 8 of the EBP presents budget expenditures by functional and economic classifications but all data is presented for the 2019 fiscal year only. No expenditure estimates for BY-1 are presented in the EBP.

Peer Reviewer

Opinion: Agree

Comments: Expenditure estimates is not presented in the EBP. However by other budget supporting documentation we can relate to Instruction on budget draft development for 2018-2020 <http://minfin.tj/downloads/instruksiya-ru-2019-2020.pdf> and Instruction on forecast development of the state budget for 2020-2022 [http://minfin.tj/downloads/2.2.%20инструкция%20\(1%20фаза\).pdf](http://minfin.tj/downloads/2.2.%20инструкция%20(1%20фаза).pdf)

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: the analytical note to the draft budget for the corresponding fiscal year contains data on expenditures by functional classification and aggregated articles of economic classification

Researcher Response

The analytical note to the draft budget for the corresponding financial year is not published.

IBP Comment

IBP is in agreement with the researcher's "Response to Review." The current response is maintained.

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 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-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:

d. No, expenditures are not presented by program for BY-1.

Source:

EBP:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

No, I didn't find any expenditures for individual programs for the year preceding the budget year (BY-1).

Peer Reviewer

Opinion: Agree

Comments: Program budgeting is introduced by ECORYS EU Project in Tajikistan but developed yet in the Republic of Tajikistan. However at the local level the budget are divided into sectors - education, health, social protection, etc. Legal basis: Law of the Republic of Tajikistan on Public Finances, article 9 (program classification), article 38 (budget development process; main direction of fiscal, tax policy, strategic budget planning, result indicator forming) Instruction on forecast forming of the state budget for 2018-2020 - each Main distributors of budget fund provide 3 new initiatives-requests (amount of 15% of the sector budget) Manual on introduction of program budgeting is developed and can be find in the MinFin website: <http://minfin.tj/downloads/ruk%20по%20под%20заявок.%20прогр%20bud.pdf>

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:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

The expenditure estimates of the year prior to the budget year (BY-1) are not presented in the EBP. The practice didn't change since the previous round of research.

Peer Reviewer

Opinion: Agree

Comments: This is not practiced in Tajikistan budget system, or I am not aware of. Such information is not present in the Executive's Budget Proposal.

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:

d. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.

Source:

EBP, (article 6 and 8, pp.3-6):

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The Executive's Budget Proposal does not contain estimates of expenditure of pre-or after the current fiscal year, but only to that year law is adopted. The macroeconomic forecast,

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:

None of the above

Source:

EBP:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

None of expenditure classifications have estimates for more than one year prior to the budget year. This kind of information is not presented in the EBP.

Peer Reviewer

Opinion: Agree

Comments: This information is not present in the EBP.

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:

d. No, expenditures are not presented by program for BY-2 and prior years.

Source:

EBP:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The Executive's Budget Proposal doesn't present expenditures by Programs nor one year preceding the budget year. This information is not present.

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:

d. No actual data for all expenditures are presented in the budget or supporting budget documentation.

Source:

EBP:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The Executive's Budget Proposal reflects only current year. In Macroeconomic forecast instead it reflects the next year and 2 years after that

([http://minfin.tj/downloads/1.%20%D0%BF%D0%B0%D1%80%D0%B0%D1%82%D0%BC%D0%B5%D1%82%D1%80%D1%85%D0%BE%D0%B8%20%D0%B0%D1%81%D0%85%D0%B8%D1%81%D0%B8%D0%B8%20%D0%B1%D1%83%D1%87%D0%B5%D1%82%202019-2021%20\(08.05.2018\).pdf](http://minfin.tj/downloads/1.%20%D0%BF%D0%B0%D1%80%D0%B0%D1%82%D0%BC%D0%B5%D1%82%D1%80%D1%85%D0%BE%D0%B8%20%D0%B0%D1%81%D0%85%D0%B8%D1%81%D0%B8%D0%B8%20%D0%B1%D1%83%D1%87%D0%B5%D1%82%202019-2021%20(08.05.2018).pdf)) The previous year actual

expenses can be found in the following links: <http://minfin.tj/downloads/hisobot%201%20kv%202018.pdf>

<http://minfin.tj/downloads/hisobot%202%20kv%202018.pdf> <http://minfin.tj/downloads/hisobot%203%20kv%202018.pdf>

<http://minfin.tj/downloads/%D1%80%D0%B0%D0%BA%D0%B0%D0%BC%D1%85%D0%BE%D0%B8%20%D0%BF%D0%B5%D1%88%D0%B0%D0%BA%D0%B8%20%D1%85%D0%B8%D1%81%D0%BE%D0%B1%D0%BE%D1%82%20%D0%BE%D0%B8%D0%B4%20%D0%B1%D0%B0%20%D0%B8%D1%87%D1%80%D0%BE%D0%B8%D1%88%D0%B8%20%D0%B1%D1%83%D1%87%D0%B5%D1%82%D0%B8%20%D0%B4%D0%B0%D0%B2%D0%BB%D0%B0%D1%82%D0%B8%20%D0%B1%D0%B0%D1%80%D0%BE%D0%B8%20%D1%81%D0%BE%D0%BB%D0%B8%202018.pdf>

<http://minfin.tj/downloads/%D0%BF%D0%BE%D0%BB%D1%83%D0%B3%D0%BE%D0%B4%D0%BE%D0%B2%D0%BE%D0%B9%20%D0%BE%D0%B1%D0%B7%D0%BE%D1%80%201%20%D0%BF%D0%BE%D0%BB%D1%83%D0%B3%D0%BE%D0%B4%D0%B8%D0%B5%202018%20%D0%B3%D0%BE%D0%B4%D0%B0.pdf>

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:

b. No, revenue estimates for BY-1 are not presented by category.

Source:

EBP, articles 1, 4, 5, 12:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

Articles 1, 4, 5, 12 of the EBP present revenue estimates of the state budget, republican budget and local budgets. But most of the revenue estimates are presented for 2019 fiscal year only. That's why my answer is "b".

Peer Reviewer

Opinion: Agree

Comments: EBP does not contain information about the year preceding the budget year. However, for current year the Article 1 of the EBP (The total amount of Revenue of the Budget of the Republic of Tajikistan) describes the revenue by categories: Tax Revenue Non-Tax Revenue Budget Support Grant State Investment Projects funded by International Financial Organizations Special funds of State Institutions and Departments

Government Reviewer

Opinion: Disagree

Suggested Answer: c. Not applicable/other (please comment).

Comments: The analytical note to the draft budget for the corresponding financial year contains analytical information on income, including, by tax and non-tax

Researcher Response

The analytical note to the draft budget for the corresponding financial year is not published.

IBP Comment

IBP is in agreement with the researcher's "Response to Review." The current response is maintained.

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:

d. No, individual sources of revenue are not presented for BY-1.

Source:

EBP, articles 1, 4, 5, 12:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

No, individual sources of revenue are not presented for BY-1. If you look at the individual sources of revenue presented in the link above you can see that all revenue estimates are presented for 2019 fiscal year only.

Peer Reviewer

Opinion: Agree

Comments: Agree, EBP describes the revenue estimates for 2019 only.

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:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

The EBP doesn't present revenue estimates for BY-1. That's why I chose option "b".

Peer Reviewer

Opinion: Agree

Comments: Agree, EBP describes the revenue estimates for 2019 only.

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:

b. No, revenue estimates for BY-2 and prior years are not presented by category.

Source:

EBP, p.3:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Agree, EBP describes the revenue estimates for 2019 only.

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:

d. No, individual sources of revenue are not presented for BY-2 and prior years.

Source:

EBP, article 5, p.3:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

The revenue estimates presented in the EBP present individual sources of revenue but for 2019 fiscal year only. No estimates are presented for more than one year prior to the budget year. My answer is "d".

Peer Reviewer

Opinion: Agree

Comments: Agree, EBP describes the revenue estimates for 2019 only.

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:

d. No actual data for all revenues are presented in the budget or supporting budget documentation.

Source:

EBP, article 1, p.1, article 4, p.3, article 5, p.3, article 12, p. 8:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

The articles 1, 4, 5, 12 of the EBP present revenue estimates for 2019 fiscal year only. That's why my answer is "d".

Peer Reviewer

Opinion: Agree

Comments: Agree, EBP describes the revenue estimates for 2019 only.

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:

d. No, information related to government debt is not presented.

Source:

EBP, p.5:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

No data relating to the government borrowing and debt, including its composition, for the year preceding the budget year (BY-1) is presented in the EBP.

Peer Reviewer

Opinion: Agree

Comments: EBP doesn't present information on government borrowing and debt, including its composition, for the current year or the year preceding the budget year. The State Debt of Tajikistan is \$3.6 billion (48.8% of country GDP) The State Debt is regulated by the Law of the Republic of Tajikistan on State and Guaranteed by the State Debt or Crediting (from 11 December 1999) (Consisting of 20 articles). IMF in 2017 due to State Debt indicators limit violation included country poverty line in red zone and recommended Tajikistan to decrease the total amount of Debt.

Recommendation on debt reduction for Tajikistan can be found in Regional Economic Outlook: Middle East and Central Asia November 2018: Chapter 3 - Caucasus and Central Asia: Unlocking the Region's Growth Potential ()

<https://www.imf.org/en/Publications/REO/MECA/Issues/2018/10/02/mreo1018> Debt Indicators <https://www.eurosaai.org/handle404?exporturi=/export/sites/eurosaai/.content/documents/others/ISSAI/ISSAI-5411-RU.pdf>

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:

d. No actual data for government debt are presented in the budget or supporting budget documentation.

Source:

EBP, p.5:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

The EBP presents estimates on the government debt for 2019 fiscal year only; no other estimates BY-1 or BY-2 are presented in the EBP. My answer is "d".

Peer Reviewer

Opinion: Agree

Comments: Actual data for State Debt is not presented in EBP or supporting budget documentation.

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:

c. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.

Source:

EBP, article 14, p.11-12.:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Law on public finance of Tajikistan: <http://medt.tj/documents/main/normativno-pravovie-akti/zakonodatelnie-akti/ru/02522-ru.pdf>

Article 7, paragraph 7 describes the essence of the state target funds (extra-budgetary funds), articles 4 and 5 item 1 indicate that State target funds

are a core element of the government finance system and are presented as separate funds outside the budget, article 11 describes sources of revenue of the state target funds, article 17 - expenditures of the state target funds.

Comment:

Relating to the Law on state public funds extra-budgetary funds named as "state target funds" (государственные целевые фонды) and include the budget of social insurance and pensions (article 14, p.11-12) which presents estimates of its income and expenditure but the information about statement of purpose or policy rationale for the extra-budgetary fund is not presented. That's why I chose answer "c".

Peer Reviewer

Opinion: I choose not to review this question

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:

b. No, central government finances are not presented on a consolidated basis.

Source:

EBP, article 14, p.11-12, article 17, p.14:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

Peer Reviewer

Opinion: I choose not to review this question

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:

b. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.

Source:

EBP, article 10, pp. 7-8:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

Articles 10, 16, 17 and 19 provide information on all intergovernmental transfers but a narrative discussing these transfers is absent.

Peer Reviewer

Opinion: I choose not to review this question

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:

EBP, article 6, p.3-5; article 8, p.6-7:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

The expenditure estimates presented in the EBP by economic and functional classification don't present alternative displays of expenditures. See the link above.

Peer Reviewer

Opinion: Agree

Comments: Alternative displays of expenditure (by gender, age, income) is not present in the EBP. The information is brought in rather more general way.

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:

EBP:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

No types of alternative displays are included in the Executive's Budget Proposal.

Peer Reviewer

Opinion: Agree

Comments: No alternative displays included in the EBP.

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:

d. No, estimates of transfers to public corporations are not presented.

Source:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

The only information about business corporations presented is in Article 15 of the EBP 'Tax incentives for individual businesses and organizations for 2019'. But as we can see there are not any transfers to public corporations presented in the article or in the EBP. So my answer is "d".

Peer Reviewer

Opinion: Agree

Comments: No public corporations data can be found in the EBP. Though information on Social Protection Fund (Article 14) and VAT exemption for some State companies - Tajik Aluminum Company, Tajik RailRoads, Barqi Tojik (Electricity distribution company) are present.

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 engaging 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:

d. No, information related to quasi-fiscal activities is not presented.

Source:

EBP, p.6.:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: information on quasi-fiscal activities can not be found. On quasi-fiscal activities you can review the report by Ingilab Ahmadov and Azer Mehtiev "Quasi-Fiscal Expenditure of State Companies in Extractive Industry in Tajikistan", EITI, 2011. (https://eiti.org/sites/default/files/documents/tajikistan_quasi_fiscal_report_final.pdf)

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:

d. No, information related to financial assets is not presented.

Source:

EBP, p.7.:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

The analysis shows that there is information on financial assets held by the government presented in the EBP (p.7, see link above) in an aggregated manner shown by the single line: the buying domestic financial assets - 7753 thousands somoni, only. No other detailed list of financial assets is presented in the EBP. That's why my answer is "d".

Peer Reviewer

Opinion: Agree

Comments: True, the information is rather general and vague. Financial sector was assessed by World Bank in 2015 http://www-wds.worldbank.org/external/default/WDSContentServer/WDSP/IB/2015/10/28/090224b083178a43/1_0/Rendered/PDF/Tajikistan000Financial0sector0assessment.pdf <http://documents.worldbank.org/curated/en/595671468189271129/pdf/100521-FSAP-SecM2015-0311-Box393232B-OUO-9-add-FSAP-series.pdf>

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:

d. No, information related to nonfinancial assets is not presented.

Source:

EBP, p.7:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

The expenditures on the non-financial assets are presented in a single aggregated line "buying machines and equipment - 82647 th.somoni.; other nonfinancial assets - 107282 th.somoni" (see p.7 of the link above). As the core information doesn't include a listing of the assets by category I concluded that answer "d" is much more appropriate for this question.

Peer Reviewer

Opinion: Agree

Comments: Information on Non-financial assets is not present in details.

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:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: No expenditure arrears present in the EBP

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:

d. No, information related to contingent liabilities is not presented.

Source:

EBP:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

No, information related to contingent liabilities is not presented in the EBP. I didn't find any information related to any components of contingent liabilities.

Peer Reviewer

Opinion: Agree

Comments: Information regarding contingent liabilities is not presented in the EBP.

Government Reviewer

Opinion: Agree

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:

EBP:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

No, information related to future liabilities and the sustainability of finances over the longer term is not presented. And a narrative explanation, projections, or the macroeconomic and demographic assumptions are not presented in the EBP. Practice didn't change since last OBS round.

Peer Reviewer

Opinion: Agree

Comments: Information on future liabilities and sustainability of finances is not present in the EBP.

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:

c. Yes, estimates of some but not all sources of donor assistance are presented.

Source:

EBP, (article 1, p.1; article 3, p.2; article 5, p.3):

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

There is very limited information on donor assistance in the EBP 2019 and only financial, not in-kind. For instance article 1, p.1 presents the aggregated line "grants for budget support by international financial institutions - 3000000 th/somoni". Article 3 on p.2 presents "sources of budget deficit - due loans (grants) from international financial institutions - 154343 th.somoni". Article 5, p.3 presents "the revenues of the republican budget from the source of grants of international financial organizations - 300000 th.somoni". As only information on financial and not on in-kind estimates is presented in the EBP I chose option "c".

Peer Reviewer

Opinion: Agree

Comments: Some information on donor assistance is provided in the EBP. Adding in addition to the researcher response: In the first quarter, the Republic of Tajikistan received humanitarian aid in amount of 21 mln. 687 000 US dollars. About 38 countries provide humanitarian assistance to Tajikistan. Russia, Switzerland, China, Japan, Kazakhstan are the leading in providing assistance.

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, article 15, pp.12-13:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

If you look to the article 15 of the EBP (see link above) you can see "Tax incentives for individual businesses and organizations for 2019" (p.12-13) which presents narrative explanation of purpose of tax expenditures, the list of the intended beneficiaries - companies, programs and projects. But the third core information "an estimate of the revenue foregone" is not presented in the document. Thus our option is "c".

Peer Reviewer

Opinion: Agree

Comments: In the information provided in Article 15 of the Executive's Budget Proposal the following beneficiaries are identified: - Dushanbe Central Heating System - Ismoil Somoni Hotel contractor and national/foreign companies engaged in building education institutions - National Theatre of Tajikistan Sangtuda HES, Barqi Tojik, Tajik Rail Roads etc.

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:

d. No, estimates of earmarked revenues are not presented.

Source:

EBP:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

No, estimates of earmarked revenues are not presented in the EBP.

Peer Reviewer

Opinion: Agree

Comments: Not provided

Government Reviewer
Opinion: Agree

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:

d. No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.

Source:

EBP:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

No, an explanation of how the government's policy goals are reflected in its budget choices is not presented in the EBP.

Peer Reviewer

Opinion: Agree

Comments: The linkage to Government Policy is not provided.

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: Explanatory note to the draft budget reflects strategic objectives by sector

Researcher Response

The explanatory note is the part of the EBP package, but its not published.

IBP Comment

IBP is in agreement with the researcher's "Response to Review." The existing response of "d" is maintained.

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:

d. No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.

Source:

EBP:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented in the EBP

Peer Reviewer

Opinion: Agree

Comments: The linkage between Proposed budget and Government policy goals for a multi-year period is not provided.

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: Explanatory note to the draft budget reflects strategic objectives by sector

Researcher Response

The explanatory note is the part of the EBP package, but its not published.

IBP Comment

IBP is in agreement with the researcher's "Response to Review." The existing response of "d" is maintained.

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:

d. No, nonfinancial data on inputs are not presented.

Source:

EBP:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

No, nonfinancial data on inputs are not presented in the EBP. I looked through the main articles of the EBP related to the economic and functional expenditures (program and administrative expenditures are not published) and didn't find any inputs or other measurable indicators of inputs.

Peer Reviewer

Opinion: Agree

Comments: Nonfinancial data not provided in the EBP.

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:

d. No, nonfinancial data on results are not presented.

Source:

EBP:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

Analyses show that article 6 pp. 3-5 presents information on functional classification in the EBP, article 8, pp.6-7 - comprises information on economic classification (the administrative and program classification of expenditures are not presented) but none of these articles include information on results, outputs or outcome indicators.

Peer Reviewer

Opinion: Agree

Comments: Data on results not provided in the EBP.

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:

d. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.

Source:

EBP:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

No, performance targets are not assigned to nonfinancial data on results, the EBP does not present nonfinancial data on results.

Peer Reviewer

Opinion: Agree

Comments: Such information is not provided in the EBP or supporting budget documentation.

Government Reviewer

Opinion: Agree

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 for 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:

c. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

Source:

EBP:

<http://minfin.tj/downloads/проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202019%20год».pdf>

Comment:

Article 8 on pp.6 of the EBP presents some estimates of Expenditure on subsidy payments, Social help, and Other transfers. notwithstanding of the figures which are aggregated we can conclude on the basis of the functional aspect of the expenditures that they are intended to benefit directly the country's most impoverished populations. So my answer is "c".

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.

Comments: I think the question is about the poorest segments of society, earlier was not in development agenda, for example, gipsy community, specific group segments. The EBP doesn't specifically provides information on this case. The answer should be "D".

Government Reviewer

Opinion: Agree

IBP Comment

The peer reviewer's comment is well noted. Per the guidelines for Q52, programs that can meet the requirement for this indicator "directly address the immediate needs of the poor," such as "cash assistance programs." The social assistance expenditure listed on page 6, while brief, would qualify. To maintain consistency across survey countries, the existing response of "c" is maintained.

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:

Instruction and timetable for formulating EBP: <http://minfin.tj/downloads/instruksiya-ru-2019-2021.pdf>

Comment:

As to the practice the Ministry of finance regularly publishes the instruction for formulating main indicators of the Republic of Tajikistan for the budget year which includes a timetable for formulating the EBP (see link above p.4-5)

Peer Reviewer

Opinion: Agree

Comments: Yes, the Instruction is available and provides timetable and roadmap for this process.

Government Reviewer

Opinion: Agree

54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?

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:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Source:

PBS, pp. 1, 6.: [http://minfin.tj/downloads/1.%20параметрҳои%20асосии%20бучет%202019-2021%20\(08.05.2018\).pdf](http://minfin.tj/downloads/1.%20параметрҳои%20асосии%20бучет%202019-2021%20(08.05.2018).pdf)

Comment:

On pages 1 and 6 of the PBS two key estimates related to borrowing and debt are presented as: the central government's total debt burden at the end of the upcoming budget year (p.1 the fourth line of the table named as "Карзи давлати (КЧ)"), 2) the interest payments on the outstanding debt for the upcoming budget year (p.6 of the table named as "Пардохти фоизҳои карзи асосӣ"). But the estimate of net new borrowing needed in the upcoming budget year is not presented in the PBS. So my answer is "b".

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:

PBS, pp.1-6.: [http://minfin.tj/downloads/1.%20параметрҳои%20асосии%20буҷет%202019-2021%20\(08.05.2018\).pdf](http://minfin.tj/downloads/1.%20параметрҳои%20асосии%20буҷет%202019-2021%20(08.05.2018).pdf)

Comment:

Columns 6 and 8 of the table of expenditure estimates presented in the PBS (see link above) include multi-year expenditure for BY+2.and BY-1.

Peer Reviewer

Opinion: Agree

Comments: Pre-Budget Statement is produced for the coming year the the next two years. The link is correct.

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:

b. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

Source:

EB, articles 6 and 8, pp. 3-5 and 5-6:

http://base.mmk.tj/view_sanadhoview.php?showdetail=&sanadID=606

[http://minfin.tj/downloads/3.2.%20закон%20рӯ%20о%20государственном%20бюджете%20на%202019%20год%20\(дата%20публикации%2004.12.2018\).pdf](http://minfin.tj/downloads/3.2.%20закон%20рӯ%20о%20государственном%20бюджете%20на%202019%20год%20(дата%20публикации%2004.12.2018).pdf)

Comment:

The Enacted Budget presents expenditure estimates by two of the three expenditure classifications: expenditures by functional classification (article 6, p.3-5) and by economic classification (article 8, p.5-6) (see link above). The expenditures of the state budget by administrative classification are not presented in the EB. So my answer is "b".

Peer Reviewer

Opinion: Agree

Comments: Yes, functional and economic classification are mentioned in the Enacted budget - article 6 and Article 8 respectively. Administrative classification is not present.

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:

Economic classification

Functional classification

Source:

EB Articles 6 and 8, pp. 3-5 and 5-6:

http://base.mmk.tj/view_sanadhoview.php?showdetail=&sanadID=606

[http://minfin.tj/downloads/3.2.%20закон%20рт%20о%20государственном%20бюджете%20на%202019%20год%20\(дата%20публикации%2004.12.2018\).pdf](http://minfin.tj/downloads/3.2.%20закон%20рт%20о%20государственном%20бюджете%20на%202019%20год%20(дата%20публикации%2004.12.2018).pdf)

Comment:

Articles 6 and 8 of the EB present expenditures by functional and economic classifications

Peer Reviewer

Opinion: Agree

Comments: Economic and Functional classifications are present in the Enacted Budget.

Government Reviewer

Opinion: Agree

Comments: and Programm classification

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:

EB Article 6, pp. 3-5:

http://base.mmk.tj/view_sanadhoview.php?showdetail=&sanadID=606

[http://minfin.tj/downloads/3.2.%20закон%20рт%20о%20государственном%20бюджете%20на%202019%20год%20\(дата%20публикации%2004.12.2018\).pdf](http://minfin.tj/downloads/3.2.%20закон%20рт%20о%20государственном%20бюджете%20на%202019%20год%20(дата%20публикации%2004.12.2018).pdf)

Comment:

The Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures. For instance: the EB (pp.4-5) presents functional classification of expenditures by individual programs as Health care - hospitals, clinics, expenditures for protection of public health; Culture and Sports - expenditures to measures for physical culture and sport etc. So that my answer is "b".

Peer Reviewer

Opinion: Agree

Comments: Program-based budgeting in the Republic of Tajikistan is not fully institutionalised but some efforts are made through technical assistance PFMMP projects jointly funded by the , European Union, the Department for International Development, Government of the United Kingdom, the Government of Japan, and the Swiss Government Cooperation Office, and which is well coordinated with the other interventions by International Financial Institutions and donors. This support focused so far on several selected pilot ministries in addition to the MoF, i.e. Ministry of Labour and Social Protection, MoLSP), Ministry of Health (MoH) and Ministry of Education (MoE).

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:

EB, article 1 p. 1, article 5, p.3 and article 13, p. 7. :

http://base.mmk.tj/view_sanadhoview.php?showdetail=&sanadID=606

[http://minfin.tj/downloads/3.2.%20закон%20рт%20о%20государственном%20бюджете%20на%202019%20год%20\(дата%20публикации%2004.12.2018\).pdf](http://minfin.tj/downloads/3.2.%20закон%20рт%20о%20государственном%20бюджете%20на%202019%20год%20(дата%20публикации%2004.12.2018).pdf)

Comment:

The total amount of revenue of the state budget separated by tax and non-tax category and presented in the article 1, p.1, revenue by tax and non-tax categories of the republican budget presented in the article 5, p.3. The ratio of tax and non-tax revenues to the republican and local budgets is presented in article 13, p.7.

Peer Reviewer

Opinion: Agree

Comments: The Enacted Budget present the revenue by tax and non-tax category.

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:

c. Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.

Source:

The EB (article 1, p.1; article 5, p.3):

http://base.mmk.tj/view_sanadhoview.php?showdetail=&sanadID=606

[http://minfin.tj/downloads/3.2.%20закон%20рт%20о%20государственном%20бюджете%20на%202019%20год%20\(дата%20публикации%2004.12.2018\).pdf](http://minfin.tj/downloads/3.2.%20закон%20рт%20о%20государственном%20бюджете%20на%202019%20год%20(дата%20публикации%2004.12.2018).pdf)

The Law on state finance of the Republic of Tajikistan : http://amcu.gki.tj/index.php?option=com_content&task=view&id=221&Itemid=235 (article 10).

Comment:

There is revenue of the republican budget presented by the sources of revenue on p.3, article 5 of the EB (see link above).The individual sources of revenue of the republican budget include 10 sources: VAT -5773448 th.somoni, Excise -440920 th.somoni, The tax for natural resources - 232231 th.somoni etc. But according to the Law on state finance of the Republic of Tajikistan (article 10) there are other individual sources of the republican budget which must be presented in the EB but not presented in the practice as: revenues from paid services provided by public authorities and budgetary institutions under the jurisdiction of these authorities; Profit of the National Bank of Tajikistan according to the standards established by

the legislation of the Republic of Tajikistan; Income from the sale of state stocks and reserves, interest on government investments, dividends from financial assets; Income funds levied in favor of the state in the manner of criminal and administrative penalties; Incomes of the republican budget at the expense of extra-budgetary sources and others. So in this case I think that choice "c" is much more appropriate here.

Peer Reviewer

Opinion: Agree

Comments: I agree with Researcher answer and else in comment he provides his detailed explanation on individual sources of revenue

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:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Source:

EB:

http://base.mmk.tj/view_sanadhoview.php?showdetail=&sanadID=606

[http://minfin.tj/downloads/3.2.%20закон%20рт%20о%20государственном%20бюджете%20на%202019%20год%20\(дата%20публикации%2004.12.2018\).pdf](http://minfin.tj/downloads/3.2.%20закон%20рт%20о%20государственном%20бюджете%20на%202019%20год%20(дата%20публикации%2004.12.2018).pdf)

Comment:

Two of the three elements are presented in the EB: 1) the total debt outstanding at the end of the budget year - as 1211652 th.somoni (article 3, item 3, p.2 - see link above); 2) the interest payments on the outstanding debt for the budget year (article 8, p.6) - interest payments of domestic debt - 122982 th.somoni, interest payments of external debt - 761561 th.somoni. the amount of net new borrowing required during the budget year is not presented in the EB. So my answer is "b".

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:

d. The Citizens Budget is not published.

Source:

CB: <http://minfin.tj/downloads/гражданский%20бюджет%202019.pdf>

Comment:

Citizens budget is published too late of the recommended period.

Peer Reviewer

Opinion: Agree

Comments: Citizen Budget is produced but published late. It's 1 21-pages long pdf-document with texts and some infographics.

<http://minfin.tj/downloads/%D0%B3%D1%80%D0%B0%D0%B6%D0%B4%D0%B0%D0%BD%D1%81%D0%BA%D0%B8%D0%B9%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%202019%D0%B3.pdf> However, some best practices on making budget attractive to citizens should be taken into consideration: <https://openbudgets.eu/assets/resources/Report-Laemmerhirt-Making-Budgets-Attractive.pdf> http://siteresources.worldbank.org/EXTSOCIALDEVELOPMENT/Resources/244362-1193949504055/4348035-1352736698664/Guidance_Note_Citizen_Budget.pdf <http://indiabudget.nic.in/ub2011-12/bh/bh1.pdf>

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:

d. A Citizens Budget is not published.

Source:

CB: <http://minfin.tj/downloads/гражданский%20бюджет%202019.pdf>

Comment:
Citizens budget is published too late of the recommended period.

Peer Reviewer

Opinion: Agree

Comments: Now it is published in the website of the Ministry of Finance.

<http://minfin.tj/downloads/%D0%B3%D1%80%D0%B0%D0%B6%D0%B4%D0%B0%D0%BD%D1%81%D0%BA%D0%B8%D0%B9%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%202019%D0%B3.pdf>

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:

d. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

Source:

CB: <http://minfin.tj/downloads/%D0%B3%D1%80%D0%B0%D0%B6%D0%B4%D0%B0%D0%BD%D1%81%D0%BA%D0%B8%D0%B9%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%202019%D0%B3.pdf>

Comment:

Citizens budget is published too late of the recommended period.

Peer Reviewer

Opinion: Agree

Comments: The Government could benefit of using some mechanism of information collecting and sharing developed by some civil society organizations, quarterly press-clubs on public financial management and economic news.

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:

d. No citizens version of budget documents is published.

Source:

CB: <http://minfin.tj/downloads/гражданский%20бюджет%202019.pdf>

Comment:

As to the practice the MoF publishes citizens version of the Enacted budget only. No citizens version of other budget documents is published. But the citizens version of the enacted budget which is shown in the source box above is published too late of the recommended period, so this document is not used in the survey.

Peer Reviewer

Opinion: Agree

Comments: The Citizen's Budget published late, researcher didn't include it within the survey timeframe. The CB is based on the EB only.

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:

d. No, the In-Year Reports do not present actual expenditures by any expenditure classification.

Source:

The IYR for the first quarter 2018: <http://minfin.tj/downloads/hisobot%201%20kv%202018.pdf>

The IYR for the second quarter 2018: <http://minfin.tj/downloads/hisobot%202%20kv%202018.pdf>

The IYR for the third quarter 2018: <http://minfin.tj/downloads/hisobot%203%20kv%202018.pdf>

Comment:

Based on the results from the wayback machine (internet archive) and the properties of the actual files themselves, the IYRs are published late of the recommended period.

Peer Reviewer

Opinion: Agree

Comments: The comment by researcher is not fully satisfactory. I think the researcher should provide some brief from each quarterly IYR for 2018. It is better the researcher to update his comment on this question.

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:

None of the above

Source:

The IYR for the first quarter 2018: <http://minfin.tj/downloads/hisobot%201%20kv%202018.pdf>

The IYR for the second quarter 2018: <http://minfin.tj/downloads/hisobot%202%20kv%202018.pdf>

The IYR for the third quarter 2018: <http://minfin.tj/downloads/hisobot%203%20kv%202018.pdf>

Comment:

Based on the results from the wayback machine (internet archive) and the properties of the actual files themselves, the IYRs are published late of the recommended period.

Peer Reviewer

Opinion: Agree

Comments: Same as above, the comment by researcher is not fully respond to the question.

Government Reviewer

Opinion: Agree

69. Do the In-Year Reports present actual expenditures for individual programs?

GUIDELINES:

Question 69 asks if expenditure estimates in In-Year Reports 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," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.

Answer:

d. No, the In-Year Reports do not present actual expenditures by program.

Source:

The IYR for the first quarter 2018: <http://minfin.tj/downloads/hisobot%201%20kv%202018.pdf>

The IYR for the second quarter 2018: <http://minfin.tj/downloads/hisobot%202%20kv%202018.pdf>

The IYR for the third quarter 2018: <http://minfin.tj/downloads/hisobot%203%20kv%202018.pdf>

Comment:

Based on the results from the wayback machine (internet archive) and the properties of the actual files themselves, the IYRs are published late of the recommended period.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

70. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

GUIDELINES:

Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.

To answer "a," comparisons must be made for expenditures presented in the In-Year Reports

Answer:

b. No, comparisons are not made for expenditures presented in the In-Year Reports.

Source:

The IYR for the first quarter 2018: <http://minfin.tj/downloads/hisobot%201%20kv%202018.pdf>

The IYR for the second quarter 2018: <http://minfin.tj/downloads/hisobot%202%20kv%202018.pdf>

The IYR for the third quarter 2018: <http://minfin.tj/downloads/hisobot%203%20kv%202018.pdf>

Comment:

Based on the results from the wayback machine (internet archive) and the properties of the actual files themselves, the IYRs are published late of the recommended period.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: c. Not applicable/other (please comment).e. Not applicable/other (please comment).

Comments: expenditure is made to the actual approved plan

IBP Comment

Based on their late publication dates as outlined in the IYRs questions in Section 1, the In-Year Reports for FY 2018 are considered to be not publicly available. The answer is maintained as "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:

b. No, In-Year Reports do not present actual revenue by category.

Source:

The IYR for the first quarter 2018: <http://minfin.tj/downloads/hisobot%201%20kv%202018.pdf>

The IYR for the second quarter 2018: <http://minfin.tj/downloads/hisobot%202%20kv%202018.pdf>

The IYR for the third quarter 2018: <http://minfin.tj/downloads/hisobot%203%20kv%202018.pdf>

Comment:

Based on the results from the wayback machine (internet archive) and the properties of the actual files themselves, the IYRs are published late of the recommended period.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, In-Year Reports present actual revenue by category.

Comments:

<http://minfin.tj/downloads/%D1%85%D0%B8%D1%81%D0%BE%D0%B1%D0%BE%D1%82%20%D0%BE%D0%B8%D0%B4%D0%B8%20%D0%B8%D1%87%D1%80%D0%BE%D0%B8%D1%88%D0%B8%20%D0%B1%D1%83%D1%87%D0%B5%D1%82%20%D0%B1%D0%B0%D1%80%D0%BE%D0%B8%20%D1%81%D0%BE%D0%BB%D0%B8%202017.pdf>

IBP Comment

Based on their late publication dates as outlined in the IYRs questions in Section 1, the In-Year Reports for FY 2018 are considered to be not publicly available. The answer is maintained as "b".

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:

d. No, In-Year Reports do not present individual sources of actual revenue.

Source:

The IYR for the first quarter 2018: <http://minfin.tj/downloads/hisobot%201%20kv%202018.pdf>

The IYR for the second quarter 2018: <http://minfin.tj/downloads/hisobot%202%20kv%202018.pdf>

The IYR for the third quarter 2018: <http://minfin.tj/downloads/hisobot%203%20kv%202018.pdf>

Comment:

Based on the results from the wayback machine (internet archive) and the properties of the actual files themselves, the IYRs are published late of the recommended period.

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:

The IYR for the first quarter 2018: <http://minfin.tj/downloads/hisobot%201%20kv%202018.pdf>

The IYR for the second quarter 2018: <http://minfin.tj/downloads/hisobot%202%20kv%202018.pdf>

The IYR for the third quarter 2018: <http://minfin.tj/downloads/hisobot%203%20kv%202018.pdf>

Comment:

Based on the results from the wayback machine (internet archive) and the properties of the actual files themselves, the IYRs are published late of the recommended period.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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:

d. No, none of the three estimates related to government borrowing and debt are not presented.

Source:

The IYR for the first quarter 2018: <http://minfin.tj/downloads/hisobot%201%20kv%202018.pdf>

The IYR for the second quarter 2018: <http://minfin.tj/downloads/hisobot%202%20kv%202018.pdf>

The IYR for the third quarter 2018: <http://minfin.tj/downloads/hisobot%203%20kv%202018.pdf>

Comment:

Based on the results from the wayback machine (internet archive) and the properties of the actual files themselves, the IYRs are published late of the recommended period.

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:

d. No, information related to composition of total actual debt outstanding is not presented.

Source:

The IYR for the first quarter 2018: <http://minfin.tj/downloads/hisobot%201%20kv%202018.pdf>

The IYR for the second quarter 2018: <http://minfin.tj/downloads/hisobot%202%20kv%202018.pdf>

The IYR for the third quarter 2018: <http://minfin.tj/downloads/hisobot%203%20kv%202018.pdf>

Comment:

Based on the results from the wayback machine (internet archive) and the properties of the actual files themselves, the IYRs are published late of the recommended period.

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:

The MYR: <http://minfin.tj/downloads/полугодовой%20обзор%201%20полугодие%202018%20года.pdf>

Comment:

Based on the results from the wayback machine (internet archive) and the properties of the actual files themselves, the MYR is published late of the recommended period.

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:

The MYR: <http://minfin.tj/downloads/полугодовой%20обзор%201%20полугодие%202018%20года.pdf>

Comment:

Based on the results from the wayback machine (internet archive) and the properties of the actual files themselves, the MYR is published late of the recommended period.

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:

The MYR: <http://minfin.tj/downloads/полугодовой%20обзор%201%20полугодие%202018%20года.pdf>

Comment:

Based on the results from the wayback machine (internet archive) and the properties of the actual files themselves, the MYR is published late of the recommended period.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: <http://minfin.tj/index.php?do=static&page=budget>

IBP Comment

Based on the late publication date as discussed in the MYR questions in Section 1, the Mid-Year Review for FY 2018 is considered to be not publicly available. The answer is maintained as "d".

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:

The MYR: <http://minfin.tj/downloads/полугодовой%20обзор%201%20полугодие%202018%20года.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Economic classification Functional classification

IBP Comment

Based on the late publication date as discussed in the MYR questions in Section 1, the Mid-Year Review for FY 2018 is considered to be not publicly available. The answer is maintained as "None of the above".

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 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 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:

The MYR: <http://minfin.tj/downloads/полугодовой%20обзор%201%20полугодие%202018%20года.pdf>

Comment:

Based on the results from the wayback machine (internet archive) and the properties of the actual files themselves, the MYR is published late of the recommended timeline and accepted as not published on time.

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:

The MYR: <http://minfin.tj/downloads/полугодовой%20обзор%201%20полугодие%202018%20года.pdf>

Comment:

Based on the results from the wayback machine (internet archive) and the properties of the actual files themselves, the MYR is published late of the recommended timeline and accepted as not published on time.

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:

The MYR: <http://minfin.tj/downloads/полугодовой%20обзор%201%20полугодие%202018%20года.pdf>

Comment:

Based on the results from the wayback machine (internet archive) and the properties of the actual files themselves, the MYR is published late of the recommended period.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Mid-Year Review presents revenue estimates by category.

IBP Comment

Based on the late publication date as discussed in the MYR questions in Section 1, the Mid-Year Review for FY 2018 is considered to be not publicly available. The answer is maintained as "b".

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:

The MYR: <http://minfin.tj/downloads/полугодовой%20обзор%201%20полугодие%202018%20года.pdf>

Comment:

Based on the results from the wayback machine (internet archive) and the properties of the actual files themselves, the MYR is published late of the recommended timeline and accepted as not published on time.

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:

The MYR: <http://minfin.tj/downloads/полугодовой%20обзор%201%20полугодие%202018%20года.pdf>

Comment:

Based on the results from the wayback machine (internet archive) and the properties of the actual files themselves, the MYR is published late of the recommended timeline and accepted as not published on time.

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:

d. No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.

Source:

N/A

Comment:

The YER is not published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments:

<http://minfin.tj/downloads/%D1%85%D0%B8%D1%81%D0%BE%D0%B1%D0%BE%D1%82%20%D0%BE%D0%B8%D0%B4%D0%B8%20%D0%B8%D1%87%D1%80%D0%BE%D0%B8%D1%88%D0%B8%20%D0%B1%D1%83%D1%87%D0%B5%D1%82%20%D0%B1%D0%B0%D1%80%D0%BE%D0%B8%20%D1%81%D0%BE%D0%BB%D0%B8%202017.pdf>

IBP Comment

As discussed in the YER questions in Section 1, the Year-End Report for FY 2017 is considered to be not publicly available, as it does not meet the necessary content requirements. The answer is maintained as "d".

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:

d. No, the Year-End Report does not present expenditure estimates by any expenditure classification.

Source:

N/A

Comment:

The YER is not published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

Comments:

<http://minfin.tj/downloads/%D1%85%D0%B8%D1%81%D0%BE%D0%B1%D0%BE%D1%82%20%D0%BE%D0%B8%D0%B4%D0%B8%20%D0%B8%D1%87%D1%80%D0%BE%D0%B8%D1%88%D0%B8%20%D0%B1%D1%83%D1%87%D0%B5%D1%82%20%D0%B1%D0%B0%D1%80%D0%BE%D0%B8%20%D1%81%D0%BE%D0%BB%D0%B8%202017.pdf>

IBP Comment

As discussed in the YER questions in Section 1, the Year-End Report for FY 2017 is considered to be not publicly available, as it does not meet the necessary content requirements. The answer is maintained as "d".

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:

None of the above

Source:

N/A

Comment:

The YER is not published.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested Answer: Economic classification Functional classification

<http://minfin.tj/downloads/%D1%85%D0%B8%D1%81%D0%BE%D0%B1%D0%BE%D1%82%20%D0%BE%D0%B8%D0%B4%D0%B8%20%D0%B8%D1%87%D1%80%D0%BE%D0%B8%D1%88%D0%B8%20%D0%B1%D1%83%D1%87%D0%B5%D1%82%20%D0%B1%D0%B0%D1%80%D0%BE%D0%B8%20%D1%81%D0%BE%D0%BB%D0%B8%202017.pdf>

Comments: Economic classification Functional classification

<http://minfin.tj/downloads/%D1%85%D0%B8%D1%81%D0%BE%D0%B1%D0%BE%D1%82%20%D0%BE%D0%B8%D0%B4%D0%B8%20%D0%B8%D1%87%D1%80%D0%BE%D0%B8%D1%88%D0%B8%20%D0%B1%D1%83%D1%87%D0%B5%D1%82%20%D0%B1%D0%B0%D1%80%D0%BE%D0%B8%20%D1%81%D0%BE%D0%BB%D0%B8%202017.pdf>

IBP Comment

As discussed in the YER questions in Section 1, the Year-End Report for FY 2017 is considered to be not publicly available, as it does not meet the necessary content requirements. The answer is maintained as "None of the above".

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 detaill . (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:

The YER is not published.

Peer Reviewer
Opinion: I choose not to review this question

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:

d. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.

Source:

N/A

Comment:

The YER is not published.

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.

IBP Comment

As discussed in the YER questions in Section 1, the Year-End Report for FY 2017 is considered to be not publicly available, as it does not meet the necessary content requirements. The answer is maintained as "d".

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:

b. No, the Year-End Report does not present revenue estimates by category.

Source:

N/A

Comment:

The YER is not published.

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Year-End Report presents revenue estimates by category.

Comments:

<http://minfin.tj/downloads/%D1%85%D0%B8%D1%81%D0%BE%D0%B1%D0%BE%D1%82%20%D0%BE%D0%B8%D0%B4%D0%B8%20%D0%B8%D1%87%D1%80%D0%BE%D0%B8%D1%88%D0%B8%20%D0%B1%D1%83%D1%87%D0%B5%D1%82%20%D0%B1%D0%B0%D1%80%D0%BE%D0%B8%20%D1%81%D0%BE%D0%BB%D0%B8%202017.pdf>

IBP Comment

As discussed in the YER questions in Section 1, the Year-End Report for FY 2017 is considered to be not publicly available, as it does not meet the necessary content requirements. The answer is maintained as "b".

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:

d. No, the Year-End Report does not present individual sources of revenue.

Source:

N/A

Comment:

The YER is not published.

Peer Reviewer

Opinion: I choose not to review this question

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:

d. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.

Source:

N/A

Comment:
The YER is not published.

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: Agree

Comments: A report on the state of public debt is published on the site MOF Tajikistan

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:
Information beyond the core elements:

Source:
N/A

Comment:
The YER is not published.

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: I choose not to review this question

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:
N/A

Comment:
The YER is not published.

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:
N/A

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:
N/A

Comment:
The YER is not published.

Peer Reviewer
Opinion: I choose not to review this question

Comments: Since the Year-End Report is not published or published with significant delay, the researcher doesn't provide any source or comment, I am not providing the review for this question.

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:

N/A

Comment:

The YER is not published.

Peer Reviewer

Opinion: I choose not to review this question

Comments: Since the Year-End Report is not published or published with significant delay, the researcher doesn't provide any source or comment, I am not providing the review for this question.

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:

N/A

Comment:

The YER is not published.

Peer Reviewer

Opinion: I choose not to review this question

Comments: Since the Year-End Report is not published or published with significant delay, the researcher doesn't provide any source or comment, I am not providing the review for this question.

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:

d. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

Source:

N/A

Comment:

The YER is not published.

Peer Reviewer

Opinion: I choose not to review this question

Comments: Since the Year-End Report is not published or published with significant delay, the researcher doesn't provide any source or comment, I am not providing the review for this question.

Government Reviewer

Opinion: I choose not to review this question

Comments:

<http://minfin.tj/downloads/%D1%85%D0%B8%D1%81%D0%BE%D0%B1%D0%BE%D1%82%20%D0%BE%D0%B8%D0%B4%D0%B8%20%D0%B8%D1%87%D1%80%D0%BE%D0%B8%D1%88%D0%B8%20%D0%B1%D1%83%D1%87%D0%B5%D1%82%20%D0%B1%D0%B0%D1%80%D0%BE%D0%B8%20%D1%81%D0%BE%D0%BB%D0%B8%202017.pdf>

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:

b. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

Source:

N/A

Comment:

The YER is not published.

Peer Reviewer

Opinion: I choose not to review this question

Comments: Since the Year-End Report is not published or published with significant delay, the researcher doesn't provide any source or comment, I am not providing the review for this question.

Government Reviewer

Opinion: Agree

Comments:

<http://minfin.tj/downloads/%D1%85%D0%B8%D1%81%D0%BE%D0%B1%D0%BE%D1%82%20%D0%BE%D0%B8%D0%B4%D0%B8%20%D0%B8%D1%87%D1%80%D0%BE%D0%B8%D1%88%D0%B8%20%D0%B1%D1%83%D1%87%D0%B5%D1%82%20%D0%B1%D0%B0%D1%80%D0%BE%D0%B8%20%D1%81%D0%BE%D0%BB%D0%B8%202017.pdf>

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:

d. The SAI has not conducted any of the three types of audits, or has not made them available to the public.

Source:

N/A

Comment:

Audit report is not published.

Peer Reviewer

Opinion: Agree

Comments: I have a conversation with one of the auditors (Davlatlali Safarzod) of the Tajikistan Supreme Audit Institution (Accounts Chamber of Tajikistan) and I was informed that they do conduct financial audits of state institutions and report to the President and Parliament of Tajikistan. However, the reports are not for public and will not be published.

Government Reviewer

Opinion: Agree

Comments: On the website of the Accounts Chamber posted activity reports for the corresponding period

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:

d. No expenditures have been audited.

Source:

N/A

Comment:

Audit report is not published.

Peer Reviewer

Opinion: I choose not to review this question

Comments: Since the Audit Report is not published, the researcher doesn't provide any source or comment, I am not providing the review for this question.

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:

d. No extra-budgetary funds have been audited.

Source:

N/A

Comment:

Audit report is not published.

Peer Reviewer

Opinion: I choose not to review this question

Comments: Since the Audit Report is not published, the researcher doesn't provide any source or comment, I am not providing the review for this question.

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:

b. No, the annual Audit Report(s) does not include an executive summary.

Source:

N/A

Comment:

Audit report is not published.

Peer Reviewer

Opinion: Agree

Comments: Reports are not for public. I have had a phone conversation with Auditor of SAI for Khatlon region Mr. Davlatali Safarzod on 16.07.2019

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:

My meetings with officials from the Ministry of finance showed that there is no reports published on steps executive take to address audit

recommendations or findings.

Peer Reviewer

Opinion: Agree

Comments: My conversation with SAI auditor verified the researcher comment, and no follow-up mechanism is on place regarding audit recommendations

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:

The SAI: <http://sai.tj/index.php/ru/reglament>

Comment:

On the website of the SAI there is some reports published which present some information of the activity of the SAI, but there is no information on steps the executive has taken to address audit recommendations.

Peer Reviewer

Opinion: Agree

Comments: The report is not published (only for internal use) and no mechanisms existed for following-up the audit recommendations to be taken to address by the executive

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.qob.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:

n/a

Comment:

Unfortunately the situation didn't change in Tajikistan. The Independent Fiscal Institution doesn't exist in Tajikistan. My interviews with government officials prove this fact.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.

Comments: <http://pbo.tj/en/> Committee of Majlisi Namoyandagon Majlisi Oli of Republic of Tajikistan for Economy and Finance in accordance with the Council Resolution of Majlisi Namoyandagon, previously considers draft regulations, laws and other normative legal acts and gives its conclusions; organizes parliamentary hearings, provides conclusions and makes suggestions on the draft Law on State Budget of the Republic of Tajikistan; organizes a public discussions of individual draft laws. Committee for Economy and Finance of Majlisi Namoyandagon implements other powers provided by the Constitution of the Republic of Tajikistan, Constitutional Law of the Republic of Tajikistan "On Majlisi Oli of the Republic of Tajikistan", other constitutional laws, laws and present Regulations. Secretariat under the Economic and Finance Committee of Parliament of Tajikistan (EFC Secretariat) was established within the framework of "Strengthening parliamentary oversight of public finance in the Republic of Tajikistan" Project by World Bank Program "Strengthening the elements of governance in Tajikistan" with financial support from UK Department for International Development in 2011. EFC Secretariat continues its activity within new programme "Support to Parliamentary Oversight of PFM and Budgetary Transparency" implemented by Development Alternatives Incorporated (DAI) with funding from the UK Department for International Development (DFID). OBJECTIVE OF THE PROGRAMME: The objective of SPFM is to strengthen the Tajikistan Parliament's ability to fulfil its oversight responsibilities more effectively, efficiently and accountably with regard to the management of public finances. When functioning effectively, parliament is a key part of the governance framework, operating at the intersection of citizen-state and executive-legislature relations, and providing a mechanism of checks and balances.

Government Reviewer

Opinion: Agree

Researcher Response

The Parliament committee is not presented as an independent fiscal institution in this case. So the answer is maintaining a "d".

IBP Comment

IBP is in agreement with the researcher's "Response to Review." Because the mandate of the parliamentary economic and finance committee is not explicitly to provide independent, non-partisan fiscal policy advice/ analysis, and the program on strengthening oversight is donor-funded, the existing response of "d" is maintained.

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:

n/a

Comment:

There is no IFI in Tajikistan.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.

Comments: <http://pbo.tj/ru/activity/hearings/efc-hearings-on-2018-20/%D0%90%D0%BD%D0%B0%D0%BB%D0%B8%D0%B7%20%D0%B8%D1%81%D0%BF%D0%BE%D0%BB%D0%BD%D0%B5%D0%BD%D0%B8%D0%B5%20%D0%93%D0%91%20%D0%B7%D0%B0%201%20%D0%BA%D0%B2.%202019%20%D0%B3.%20final.pdf> http://pbo.tj/ru/activity/hearings/the-eefc-hearings-on-execution-of-state-budget/Analytical%20note%209_mos%202018%20final.pdf You can find some Analytical Papers on budget execution on 2018.

Government Reviewer

Opinion: Agree

Researcher Response

The Parliament committee is not presented as an independent fiscal institution in this case. So the answer is maintaining a "d".

IBP Comment

Per the researcher and IBP comments for question 103, an IFI is considered not to exist. Response "d" is therefore maintained.

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 IFI in Tajikistan.

Peer Reviewer

Opinion: Agree

Comments: The IFI does not publish its own costings of the new policy

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:

There is no IFI

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Rarely (i.e., once or twice).

Comments: <http://pbo.tj/ru/activity/hearings/public/> http://pbo.tj/ru/activity/hearings/the_committee/ PBO organizes public budget hearings at least once a year and committee hearings once a year

Government Reviewer

Opinion: Agree

Researcher Response

The Parliament committee is not presented as an independent fiscal institution in this case. So the answer is maintaining a "d".

IBP Comment

Per the researcher and IBP comments for question 103, an IFI is considered not to exist. Response "d" is therefore maintained.

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:

c. Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.

Source:

<http://pbo.tj/en/activity/hearings/pre-budget-hearings/>

Comment:

From the link provided in the Source box above you can see that on October 16, 2018, the Economy and Finance Committee of Majlisi Namoyandagon Majlisi Oli of the Republic of Tajikistan held pre-budget hearings related pre-budget statement, including main directions of fiscal policy for 2019-2021, as well as discussed procedures for conducting pre-budget hearings. The EFC Secretariat prepared and provided presentations on the following topics: "The main directions of fiscal and tax policy and the role of the Parliament" and "The legislative and procedural basis for conducting pre-budget hearings". This event was organised with the support of the EFC Secretariat within the framework of the "Support to Parliamentary Oversight in PFM and Budget Transparency" Programme, implemented by Development Alternatives Incorporated (DAI) within the financial support of the UK Department for International Development (DFID). But it does not approve recommendations for the upcoming budget.

Peer Reviewer

Opinion: Agree

Comments: The Parliamentary Budget Office (Committee on Economics and Finance within Parliament of Tajikistan) is existed via support of "Support to Parliamentary Oversight in PFM and Budget Transparency" Program. It organizes parliamentary, committee and public hearings. However, it is not sustained since the main funding support comes from the external source. The funding was extended till March 2020.

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:

c. The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.

Source:

Interview with the representative of the budget department of the MoF - Mr. George Gridilian, expert of the Secretary of the Committee of finance and economics of the Parliament.

Comment:

As to the interview of the representative of the budget department of the MoF the EBP was submitted to the legislature in the beginning of November (5.11.2018) which is at least one month, but less than two months, before the start of the budget year.

Peer Reviewer

Opinion: Agree

Comments: Mr. George Gridilian, contracted expert by DAI, provides consultancy to the Secretariat of the Committee of Finance and Economics of the Parliament.

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:

1) Direct link to the news <http://parlament.tj/news/қонуни-ҷумҳурии-тоҷикистон-дар-борай-буҷети-давлатии-ҷумҳурии-тоҷикистон-барои-соли-2019-қабул-гардид/>

2) General link to the news ribbon: <http://parlament.tj/category/news/page/5/>

look at the news titled as "Қонуни Ҷумҳурии Тоҷикистон «Дар бораи Буҷети давлатии Ҷумҳурии Тоҷикистон барои соли 2019» қабул гардид. 23.11.2018" ("The law of the Republic of Tajikistan "About the state budget of the Republic of Tajikistan for 2019" was approved. 23.11.2018")

Comment:

As to the news of the Parliament the EB was approved on 23rd of November 2018 which is at least one month in advance of the start of the budget year.

Peer Reviewer

Opinion: Agree

Comments: <http://parlament.tj/news/қонуни-ҷумҳурии-тоҷикистон-дар-борай-буҷети-давлатии-ҷумҳурии-тоҷикистон-барои-соли-2019-қабул-гардид/> The link proves that the law of the Republic of Tajikistan "About the State Budget of the Republic of Tajikistan for 2019" was approved on 23.11.2018

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:

b. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

Source:

1) The law on Majlisi oli of the Republic of Tajikistan, 2000: http://mmk.tj/library/dar_borai_machlisi_olii_cht.doc (http://mmk.tj/library/dar_borai_machlisi_olii_cht.doc) (article 37). 2) The law on Public finance of the Republic of Tajikistan, 2011: http://mmk.tj/library/dar_borai_moliyai_davlatii_cht.doc (http://mmk.tj/library/dar_borai_moliyai_davlatii_cht.doc) (article 49, 51).

Comment:

As to this question nothing has changed since the previous round of research. Parliament has the legal authority to amend the EBP (article 128 of the Reglament of the Majlisi Namoyandagon of Majlisi Oli of the Republic of Tajikistan - http://www.adlia.tj/show_doc.fwx?Rgn=2147) but with some limitations. Limitations means that in the case of a disagreement on the characteristics of the Budget, Majlisi Namoyandagon may propose to the Government the Republic of Tajikistan to form a joint conciliation commission to overcome them. But it doesn't mean that the Parliament is very limited in its legal authority, because the Parliament has the right to propose amendments to the wide range of parameters of the EBP. So that my answer is "b".

Peer Reviewer

Opinion: Agree

Comments: In the Constitutional Law on the Parliament of Tajikistan (Majlisi Oli Majlisi Namoyandagon of the Republic of Tajikistan from 19 April 2000) Majlisi Namoyandagon accepts the proposal of the Government of the Republic of Tajikistan on the state budget and oversees its implementation. The Government of the Republic of Tajikistan proposes the draft law on the state budget of the Republic of Tajikistan annually to the Majlisi Namoyandagon till November 1st. The Law on State Budget shall be adopted by the majority of the total number of deputies of the Assembly of Representatives. The Law of the Republic of Tajikistan on State Budget adopted by the Assembly of Representatives shall be submitted to the President of the Republic of Tajikistan for signature and authorization for fifteen days. If the President does not agree with the law or part thereof, the Legislative Assembly shall return the law to the Majlisi Namoyandagon on a day of fifteen days. In the case of the repeated review, the law shall be supported by a majority of two-thirds of the total number of deputies to the Majlisi Namoyandagon, the President shall sign the law within ten days and publish it. Majlisi Namoyandagon listens to the report of the ministries, state committees, administrations and other state bodies for the purpose of monitoring the fulfillment of the state budget.

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:

c. No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.

Source:

Interview with the specialist of the Committee for economics and finance of the Majlisi Namoyandagon Majlisi Oli of the Republic of Tajikistan - Mr Georgiy Gridilian (the legislature)

Comment:

Nothing changed since the previous round of research. I had interview with specialists from the Economic and finance committee of the Parliament which proved the fact that by legal aspect the legislature has power in law to amendment the draft budget (Chapter 15, p. 413, 416 of the Regulations of MN MO RT) but during the last discussions no amendments were offered.

Peer Reviewer

Opinion: Agree

Comments: "A well resourced parliament, such as is typical in developed economies, will have, inter alia: • sufficient expert staff to provide impartial support to members across parliament's whole range of work; • a comprehensive library and information service; • office facilities for individual members, with their own secretarial and research support; • dedicated facilities for the main opposition party or parties. In most developing countries these facilities are insufficient and patchy, due to lack of resources and staff with the appropriate expertise. Even in a large country such as South Africa, where the parliamentary service has grown considerably since 1994 (for example, from 10 to 169 committee staff members), parliamentarians still say that the insufficiency of support staff and the skills of the available staff is a 'limitation on their effectiveness'. Where parliaments lack capacity through limited resources, this inevitably affects the balance of power with the executive. Parliament's oversight work is less rigorous; members become dependent upon the expertise of government staff whose first allegiance is to the executive; governments may simply bypass parliament altogether in the development of policy and legislation. If parliament is consequently seen to be less relevant by the public, or its role is not understood, this may in turn affect its capacity to claim additional resources from a restricted national budget. Strategies for compensating for these limitations of resources have been developed by a number of parliaments. These include: • more effective training for members themselves, with encouragement to greater specialisation; • more extensive and systematic use of experts in different fields from civil society and academia, to support the work of parliamentary committees and groups; • the development of internship programmes to supplement scarce parliamentary resources; • the development of on-line facilities to enhance the research and information capacity of parliaments, including library provision. See more here: "PARLIAMENT AND DEMOCRACY IN THE TWENTY-FIRST CENTURY: A GUIDE TO GOOD PRACTICE Chapter 6. An effective parliament (I): The national level <http://archive.ipu.org/dem-e/guide/guide-6.htm>

Government Reviewer

Opinion: I choose not to review this question

Comments: Yes, the legislature uses its legal authority to propose amendments to the executive's budget proposal, but such proposals are not published as current

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:

c. Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.

Source:

- 1) Interview with the member of Secretariat of the Economic and finance committee of the Parliament, Mr. George Gridilian, specialist of the Secretary of the EFC.
- 2) The website of the Committee for the economics and finance of the Majlisi Namoyandagon Majlisi Oli of the Republic of Tajikistan: <http://www.pbo.tj/ru/analyses/> (<http://www.pbo.tj/ru/analyses/>)

See also: <http://www.pbo.tj/ru/about/credentials/> (the first bullet point as well as the fourth one from the bottom)

Comment:

Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted

Peer Reviewer

Opinion: Agree

Comments: Parliament Budget Office (Parliament Committee on Finance and Economics) fulfills this role

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:

c. Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.

Source:

- 1) Law on Majlisi Oli of the Republic of Tajikistan: http://mmk.tj/library/dar_borai_machlisi_olii_cht.doc

Regulations of the Majlisi Namoyandagon of the Majlisi Oli of the Republic of Tajikistan. CHAPTER 3 COMMITTEES AND COMMISSIONS MAJLISI NAMOYANDAGON, Article 12

1. The Majlisi Namoyandagon forms committees and commissions of the Majlisi Namoyandagon (hereinafter referred to as committees and commissions) from among the deputies of the Majlisi Namoyandagon. The Majlisi Namoyandagon may set up temporary commissions to resolve specific issues.
2. Committees and commissions of the Majlisi Namoyandagon:
 - a) in accordance with the resolution of the Council of the Majlisi Namoyandagon, preliminary review draft resolutions, laws and other regulatory acts and give their conclusions;
 - b) organize parliamentary hearings;
 - c) make conclusions and make proposals on the draft Law on the State Budget of the Republic of Tajikistan.

- 2) Interview with the official representative of the EFC- expert of Secretary of EFC committee Mr. George Gridilian

Comment:

As to the legal regulation the Departments of the Majlisi Namoyandagon (Parliament) examine the EBP, and the interview with the official representatives from the EFC proves this fact in the practice. But the Departments do not publish their reports.

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:

a. Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.

Source:

- 1) Analysis of the execution of the state budget for 9 months 2018: http://pbo.tj/ru/activity/hearings/the-eefc-hearings-on-execution-of-state-budget/Analytical%20note%209_mos%202018%20final.pdf
- 2) Analysis of the execution of the state budget for 6 months 2018: <http://pbo.tj/ru/activity/hearings/committee-hearings-24-08-2018/State%20budget%20execution%20for%202018%206%20month.pdf>
- 3) Analysis of the execution of the state budget for 3 months 2018: http://pbo.tj/ru/analyses/2018/Analytical_note_1q_2018.pdf

Comment:

The Committee for economics and finance of the Majkisi Namoyandagon Majlisi Oli of the Republic of Tajikistan (Parliament) examined in-year implementation of the state budget for 2018 on at least three occasions (after the 1st, 2nd and 3rd quarters) during a fiscal year, and it published reports with findings and recommendations. See links to the analysis indicated in the above source box.

Peer Reviewer
Opinion: Agree

Comments: Parliamentary Budget Office - The Committee for Economic and Finance of the Majlisi Namoyandagon Majlisi Oli of the Republic of Tajikistan (Parliament of Tajikistan) did indeed examine the implementation of the Enacted Budget. However, as you know by now, the Secretariat of the Parliamentary Budget Office is supported and funded by DFID/World Bank-funded programs. Secretariat under the Economic and Finance Committee of Parliament of Tajikistan (EFC Secretariat) was established within the framework of "Strengthening parliamentary oversight of public finance in the Republic of Tajikistan" Project by World Bank Program "Strengthening the elements of governance in Tajikistan" with financial support from UK Department for International Development in 2011. <http://pbo.tj/en/>

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:

a. The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.

Source:

Law "On Public Finance of the Republic of Tajikistan", 2011 (Article 50 on page 20):
http://mmk.tj/library/dar_borai_moliyai_davlatii_cht.doc

Comment:

Law "On Public Finance of the Republic of Tajikistan" stipulates (Article 50 on page 20) that shifting funds is allowed for up to 10 percent of the line-item cost within the budget of a single administrative unit. This procedure requires only approval by Ministry of Finance. Otherwise legislature needs to approve before shifting funds is allowed.

And the interview with Mr. Sarvar Kurboniyon (the Head of the Department for cumulative planning of the state and republican budget) proves the fact that in practice the executive seeks approval of the legislature prior to shifting funds between administrative units in case of shifting for more than 10% of the line item cost.

All changes to the Law on state budget are finally approved by the legislature. See amendments to the state budget: <http://parlament.tj/news/ba-қонuni-қумхурii-toҷикiston-dar-borai-buқети-davlatii-қумхурii-toҷикiston-baroi-soli-2019-ilovaқo-vorid-shudand/>

Peer Reviewer

Opinion: Agree

Comments: The Article 50 is about

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:

a The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.

Source:

- 1) The law on public finance of the Republic of Tajikistan (article 51, item 3): http://mmk.tj/library/dar_borai_moliyai_davlatii_cht.doc
- 2) News of the Parliament relating to the approval of amendments to the Law on state budget of Tajikistan for 2018 FY: <http://parlament.tj/news/ba-chande-az-loixai-ko-nunxo-tarjiru-ilovaxo-vo-rd-gardid-4/>

Comment:

The regulation of spending excess revenue of the budget is stipulated in the Law on public finance of Tajikistan. Article 51, item 3 says that in case of the exceed of the revenue more than 10% of the planning results the Government must get prior approval of the legislature. In practice in the case of excess of revenue more than 10%, the Government sends the "Proposal of the amendments to the Law on state budget of Tajikistan" to the legislature which involves the seek of the use of exceed revenue and Parliament must discuss it within 15 days. As the Law regulates the use of the exceed revenue by getting prior approval of the legislature.

Peer Reviewer

Opinion: Agree

Comments: The Law on Public Finances of the Republic of Tajikistan (adopted on 28 June 2011, #723 and signed by the President of RT), consisting of 70 articles. The Article 51 (on adding changes and amendments to the Law of the State Budget for Fiscal Year) in case of budget revenue excess or insufficiency (up-to 10%), the Government of RT should adopt changes or amendment to the Law of the State Budget. within 5 days the Parliament should be informed and the amendment should be published in state info agencies. The Parliament in its turn shall discuss and consider the draft law on amendments and changes to the Law on state budget within 15 days. Here an example would add a value to the respond of researcher.

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:

a. The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.

Source:

- 1) The law on public finance of the Republic of Tajikistan (article 51, item 3): http://mmk.tj/library/dar_borai_moliyai_davlatii_cht.doc
2) News of the Parliament relating to the approval of amendments to the Law on state budget of Tajikistan for 2018 FY: <http://parlament.tj/news/bachande-az-loixai-konunxo-tarfjiru-ilovaxo-vorid-gardid-4/>

Comment:

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. For instance relating to the legal regulation the "In the case of a reduction or increase of the incomes to the budget, which could result in 10% or more change in revenue from the approved annual budget, the Government drafts the supplementary budget which involves changes and amendments to the Law on State Budget of Tajikistan for the relevant FY and submits it to the legislature for approval". And interview with the official from the Ministry of finance (Mr. Sarvar Kurboniyon - head of the department for cumulative planning of the state and republican budget) proves this fact in the practice.

Peer Reviewer

Opinion: Agree

Comments: As a rule, head of departments do not usually represent the office or to be called an official from the Ministry. Usually in these role the Minister of Finance or deputies are put in place. Anyway, the response is correct, the Article 51 responds to this question.

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:

c. Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.

Source:

Interview with the specialist from EFC of the Parliament - Expert of the Secretary of the EFC committee Mr. George Gridilian.

Analysis of the website of the Committee for economics and finance (EFC) of the Parliament: <http://pbo.tj>

See also: Article 21, Section 5 of the Regulations of the Majlisi Namoyandagon of the Majlisi Oli of the Republic of Tajikistan (https://www.legislationline.org/download/action/download/id/2140/file/Tajikistan_Rules_of_Procedure_Leg_Chamber_of_Parliament_RUhtm/previous)

"Article 21

Powers of the Committee on Economy, Budget, Finance and Taxes:

5. Legislation on treasury, accounting, auditing, statistics and financial statistics;"

Comment:

As regulated by the Law on public finance the SAI submits the report on auditing of the YER to the President and Parliament of the Republic of Tajikistan by 1st October each year. And then the audit report is examined on the Committee discussions. As to the Interview the Committee examines the AR in practice but doesn't publish any report with findings and recommendations.

Peer Reviewer

Opinion: Agree

Comments: From legal point of view, committee of the legislature (Committee on Economy, Budget, Finance and Taxes) examines the Audit Report (Legislation on Treasury, Accounting, Auditing, Statistics and Financial Statistics). However the report is never published or available anywhere.

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 Law on the Accounts Chamber of the Republic of Tajikistan, 2011 (article 11): http://mmk.tj/library/dar_borai_pralatai_hisoboti_chn.doc

Comment:

As stipulated in the article 11 of the Law on the Accounts Chamber of the Republic of Tajikistan (SAI) - The procedure of appointment of the head and deputy head of the Accounting Chamber": The candidates for head and deputy head of the Accounting chamber are proposed by the President of the Republic of Tajikistan and appointed by the Majlisi Namoyandagon Majlisi Oli (Parliament) of the Republic of Tajikistan for the period of 7 years. The head and the deputy head of the Accounting chamber cannot be appointed to their positions for more than 2 periods (elections).

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Government Reviewer

Opinion: Agree

IBP Comment

In follow-up communication, the peer reviewer notes that "[the] head of SAI [is] appointed by the Parliament but all candidates are informally agreed with executive office." Without additional information, for cross-country consistency the response is maintained as "a."

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:

The Law on the Accounts Chamber of the Republic of Tajikistan, 2011 (article 14, item 3):
http://mmk.tj/library/dar_borai_pralatai_hisoboti_cht.doc

Comment:

As stipulated in the Law on the Accounts Chamber of the Republic of Tajikistan (article 14, item 3) the head of the Accounts Chamber can be prematurely removed from office on the proposal on the President of the Republic of Tajikistan and approval of the Majlisi Namoyandagon Majlisi Oli of the Republic of Tajikistan (the Parliament).

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:

b. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

Source:

The Law on the Accounts Chamber of the Republic of Tajikistan, 2011 (article 8, item 6):
http://mmk.tj/library/dar_borai_pralatai_hisoboti_cht.doc

Comment:

According to the legal regulation - the article 8, item 6 of the Law on the Accounts Chamber of the Republic of Tajikistan - "the amount of the wages of the chairman, deputy chairman and chief auditors of the Accounts Chamber, as well as the terms and procedures of their payment is determined by the President of the Republic of Tajikistan" (the executive). Besides as the interview with officials show the funding covers all necessary internal and external charges and resources needed to fulfil its mandate.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

Comments: By executive determining budget of SAI, it is very hard to keep independence of SAI and fulfilling their mandate. I believe the correct answer is (d). I checked with SAI auditor in Dushanbe, and I was told about their funds were insufficient to fulfill their mandate.

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:

The Law on the Accounts Chamber of the Republic of Tajikistan, 2011 (article 6, item 1):
http://mmk.tj/library/dar_borai_pralatai_hisoboti_cht.doc

Comment:

According to the legal regulation stipulated in the Law on the Accounts Chamber of the Republic of Tajikistan (article 6, item1) the Accounts Chamber selects the objects for auditing, decides which audit to take and what kind of methodology to use independently from any executive body and independently from the heads of those organizations which are selected for auditing. Thus we can conclude that the SAI has full discretion to decide which audits it wishes to undertake.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. The SAI has some discretion, but faces considerable limitations.

Comments: First, Reporting to the (1) President and (2) Parliament has already make the SAI not-independent. Second, the following elements (Lima Declaration) should be considered in responding to SAI investigative auditing: Staffing - shall have the qualifications and moral integrity Recruiting - appropriate recognition shall be given to above-average knowledge and skills Salary - salaries shall be commensurate with the special requirements of such employment. Independence shall be guaranteed by constitution, independence from executive and legislative branches, We don't see these elements in actual practice of SAI in Tajikistan

Government Reviewer

Opinion: Agree

Researcher Response

Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law and the peer reviewer's comment is about the practice. So it doesn't justify modifying the response.

IBP Comment

IBP is in agreement with the researcher that the question focuses on the latitude granted to the SAI in law. The existing response of "a" is therefore maintained.

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:

d. No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

Source:

The Law on the Accounts Chamber of the Republic of Tajikistan, 2011 (article 36): http://mmk.tj/library/dar_borai_pralatai_hisoboti_cht.doc

Comment:

According to the Law on the Accounts Chamber of the Republic of Tajikistan (article 36) - "At least once every five years in order determined by the President of the Republic of Tajikistan, the quality of audits conducted by the Accounting Chamber is estimated, the conclusion of which is sent to the President of the Republic of Tajikistan and Majlisi Namoyandagon of the Majlisi Oli of the Republic of Tajikistan (Parlament)". There is no information available relating to the review of the audit process by an independent agency.

Peer Reviewer

Opinion: Agree

Comments: Agree! In addition, to maintain quality auditing, auditors qualifications should be assessed not every 5 years but every year.

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:

d. Never.

Source:

1) Interview with the member of Committee for economics and finance of the Majlisi Namoyandagon Majlisi Oli of the Republic of Tajikistan
2) Law on the Accounts Chamber of the Republic of Tajikistan, 2011 (article 8, item 7):
http://mmk.tj/library/dar_borai_pralatai_hisoboti_cht.doc

Comment:

As to the interview with the official member of the EF Committee of the Parliament the staff of the SAI very rarely take part and testify in the hearings of the committee of the parliament. But somehow the Law on the Accounts Chamber of the Parliament (SAI) stipulates the fact that members of the SAI can participate and testify where the annual reports on the execution of the state budget and other budget issues are discussed.

Peer Reviewer

Opinion: Agree

Comments: No public information is available regarding the participation of Senior Member of SAI in committee hearings

Government Reviewer

Opinion: I choose not to review this question

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:

d. The requirements for a “c” response or above are not met.

Source:

Interview with the head of the Department for cumulative planning of the state and republican budget Mr. Sarvar Kurboniyon

Comment:

At the moment the Ministry has the Instruction which stipulates recommendations of organization of public hearings on the behalf of the local executive bodies during the discussion of the local budgets. And there are public hearings which organized by the part of the EFC committee of the legislature during which the local budgets discussed in the regions. But there is no public participation mechanism on the level of discussion of the state budget.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the executive uses participation mechanisms during the budget formulation 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).

Comments: The Ministry of Finance jointly with Public Financial Management Program (funded by DFID) organize local budget hearings in the regions of Khatlon, Rasht, Sughd and GBAO (invited mostly the members of local executive office, finance departments, social sectors, business and mahalla activists) to hear local finance chairmen budget report and give their input on budget proposals for the next year. https://www.osiaf.tj/wp-content/uploads/Budget-Transparency-Survey_Ru.pdf

<http://www.khoma.tj/datajournalism/2018/09/06/%d0%bd%d0%be%d2%b3%d0%b8%d1%8f%d2%b3%d0%be%d0%b8-%d1%81%d1%83%d0%b1%d0%b2%d0%b5%d0%bd%d1%81%d0%b8%d0%be%d0%bd%d0%b8%d0%b8-%d0%b2%d0%be%d0%b4%d0%b8%d0%b8-%d1%80%d0%b0%d1%88%d1%82-%d1%87%d3%a3-%d0%bc/>

Government Reviewer

Opinion: I choose not to review this question

Researcher Response

The links provided by the reviewer do not provide participation mechanisms prior tabling the annual budget within the GIFT inclusiveness and timeliness principles. So I don't see justification to revise the response.

IBP Comment

IBP is in agreement with the researcher's "Response to Review." The projects linked by the peer reviewer are supported/initiated by civil society, and appear to be aimed at improving citizens' general knowledge of budget processes and improving the level of state accountability. The existing response of "d" is maintained.

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\

Comment:

The mechanisms for public participation are not elaborated and/or used in the practice by the executive (see answer to the question 125 of the questionnaire).

Peer Reviewer

Opinion: Agree

Comments: Actually the public participation mechanism does exist, the ministry of finance together with development agencies since 2008 and local finance offices do organize public budget hearings and collect the recommendations of citizens. However the follow-up mechanism does not exist and not followed-up.

Government Reviewer

Opinion: I choose not to review this question

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:

d. The requirements for a "c" response or above are not met.

Source:

n/a

Comment:

The mechanisms for public participation are not elaborated and/or used in the practice by the executive (see answer to the question 125 of the questionnaire).

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. The executive's engagement with citizens covers at least one (but less than three) of the above-mentioned topics.

Comments: The executive's participated with citizen's on public services (free legal assistance): <https://www.bhr.tj/index.php/news/v-tadzikistane-prosli-obsestvennye-slusania-proekta-koncepcii-po-okazaniu-besplatnoi> http://www.pbo.tj/ru/library/publications/?ELEMENT_ID=182
<https://carececo.org/main/news/SmartWaters-TJ-new-law/>

Government Reviewer

Opinion: I choose not to review this question

Researcher Response

Still there is no any specific regulation or mechanism for executives to engage public during budget formulation stage. The links provided by the peer reviewer have random and single case and do not justify the timeliness of the proposed mechanisms according to GIFT.

IBP Comment

The sources cited by the peer reviewer pertain either to laws other than the proposed budget, or describe hearings that are confined to a limited geographic area of the country. IBP is in agreement with the researcher's "Response to Review"; the existing response of "d" is maintained.

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:

d. The requirements for a "c" response or above are not met.

Source:

The Law on the Public finance of the Republic of Tajikistan, 2011: http://mmk.tj/library/dar_borai_moliyai_davlatii_cht.doc

Comment:

Upon the legal basis I didn't find any regulation which could stipulate the possibilities of the public engagement in the process of the monitoring the implementation of the annual budget created or offered by the executive.

Peer Reviewer

Opinion: Disagree

Suggested 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).

Comments: On 20 July 2018 the Decision of the Ministry of Finance #9 on wrapping-up the finance related activities and implementation of State budget for the first half of 2018 (ҚАРОРИ Маҷлиси мушовараи Вазорати молияи Ҷумҳурии Тоҷикистон Дар бораи ҷамъбасти ғабӯлияти молиявӣ ва иҷроиши Буҷети давлатии Ҷумҳурии Тоҷикистон дар нимсолаи якуми соли 2018 ва вазифаҳои минбаъда оид ба идоракунии босамари молияи давлатӣ дар нимсолаи дуюми соли ҷорӣ) instructed local finance departments to organize the local budget hearings and engage citizens in discussion of budget proposal (pages 5-6). The document is internal.

Government Reviewer

Opinion: I choose not to review this question

IBP Comment

The peer reviewer's comment is well-received. As the hearings that they discuss pertain to discussion of the budget proposal rather than soliciting public input on implementation of the budget, the existing response of "d" is maintained.

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:

The Law on the Majlisi Oli of the Republic of Tajikistan, 2000: http://www.pbo.tj/upload/laws/o_madzhlisi_oli_respubliki_tadzhikistan.doc

The Law on public finance of the Republic of Tajikistan, 2011:
http://mmk.tj/library/dar_borai_moliyai_davlatii_cht.doc

Comment:

As I see the situation didn't change since the previous survey. There is no legal regulation which stipulates inclusiveness of the public to discuss their needs or engagement of some vulnerable groups during the implementation of the annual budget. The interview of the official from the Ministry of finance and the analyses of internal regulation and other legal basis proves the fact that on the stage of the implementation of the annual budget the main financial executive - the Ministry of finance publishes the reports but not any other mechanisms of public engagement in the process of the implementation is used in the ministry.

Peer Reviewer

Opinion: Agree

Comments: I agree with the answer, since I was also engaged in organizing public engagement activities and could not find official mechanism on follow-up steps by executive on input provided by vulnerable and underrepresented parts of population.

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:

d. The requirements for a "c" response or above are not met.

Source:

n/a

Comment:

The mechanism of public engagement in the process of implementation of the annual budget is not used by the executive

Peer Reviewer

Opinion: Agree

Comments: I agree. There have been taken some efforts by government representatives together with civil society representatives on Delivery of Public Services. However it was funded and supported by non-state actors and no commitments were taken on how the inputs by citizens shall be considered

Government Reviewer

Opinion: I choose not to review this question

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 there 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:

d. The requirements for a "c" response or above are not met.

Source:
n/a

Comment:
The mechanism of public engagement in the process of implementation of the annual budget is not used by the executive

Peer Reviewer

Opinion: Agree

Comments: The core elements (purpose, scope, constraints, intended outcomes, process and timeline) are not present during public engagement.

Government Reviewer

Opinion: I choose not to review this question

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:

d. The requirements for a "c" response or above are not met.

Source:
n/a

Comment:
The mechanism of public engagement in the process of implementation of the annual budget is not used by the executive

Peer Reviewer

Opinion: Agree

Comments: Provision of feedback is not practiced and no mechanism put in place.

Government Reviewer

Opinion: I choose not to review this question

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:

n/a

Comment:

The executive doesn't provide any mechanism for public engagement in the process of implementation of the annual budget

Peer Reviewer

Opinion: Agree

Comments: The Government of Tajikistan (Ministry of Finance) only in 2019 for new tax code development created a separate website <http://kodeks2020.tj/> to collect tax-payers ideas and suggestions on the new edition of the tax code. The similar initiative should be used for implementation of the annual budget. However, the ministry of finance together with PFM program (DFID-funded) after organizing budget hearings at the local level, monitored through civil society organizations how the citizens recommendations are been implemented at the districts.

Government Reviewer

Opinion: I choose not to review this question

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. For answer choice "a", the timetable must be available to the public prior to 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:

b. The requirements for an "a" response are not met.

Source:

The instruction on formation of the draft of the state budget for 2019 and the forecast performance of the State Budget for 2020 - 2021 (Phase 2) (pages 4-5): <http://minfin.tj/downloads/instruksiya-ru-2019-2020-2021.pdf>

Comment:

The Ministry of finance publishes the timetable for formulating the Executive's Budget Proposal on the pages 4-5 of the document "The instruction on formation of the draft of the state budget for 2019 and the forecast performance of the State Budget for 2020 - 2021 (Phase 2)" (see the link above). And if you look at the table on page 5 of the document you will see the planned activity "Publication of the draft State Budget for 2019 on the website of the Ministry of Finance to the public: 15-20 August" and the next activity: "Budget hearings: according to the schedule". I think these activities are the mechanisms of participation incorporated into the timetable for formulating the Executive's Budget Proposal, but the problem is that the Budget hearings are mostly organized for line ministries and not available for public, if the public will be invited and be presented on it - then we can say that mechanism is working. That's why I chose answer "b".

Peer Reviewer

Opinion: Disagree

Suggested 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.

Comments: Some development programs implemented by Soros Foundation, DAI, ADB fund the organization of budget hearings. They include this activity within budget cycle. For example, in 2017 Soros Foundation within DFID funded PFM program together with the Ministry of Finance organized local budget hearings in Rasht valley districts, in 2018 in Khatlon region districts and in 2019 in Sughd and GBAO regions. They are not initiated by MinFin, however they engage citizens and local populations in these hearings and hear the recommendations of citizens.

Government Reviewer

Opinion: Agree

IBP Comment

According to follow-up communication from the peer reviewer, the "instruction on formation of the draft of the state budget for 2019" linked by the researcher does not include the development programs implemented by DAI, ADB, etc. In addition, as these programs are not initiated by the Ministry of Finance (i.e. the executive), the existing response of "b" is maintained to ensure cross-country consistency.

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:

d. The requirements for a "c" response or above are not met.

Source:

n/a

Comment:

I didn't find any legal regulation of some any line ministry which could provide participation mechanism during the formulation or implementation of the annual budget.

Peer Reviewer

Opinion: Disagree

Suggested 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).

Comments: I choose this option because I believe that at least one line ministry (Ministry of finance) uses participation mechanisms during the budget formulation and these mechanisms capture only some ad-hoc views (and the executive invited specific individuals for budget discussions), it is not open for everyone. However, some elements of IAP2 Spectrum of Public Participation are present during these discussions - Inform, Involve, Collaborate

Government Reviewer

Opinion: I choose not to review this question

IBP Comment

The peer reviewer's comment is well-received. Per the guidelines for 135, participation mechanisms used by the Ministry of Finance should not be used to answer this question. The response is maintained as "d."

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 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.

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:

b. Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.

Source:

The law on Majlisi Oli of the Republic of Tajikistan, 2000 (article 34): http://www.pbo.tj/upload/laws/o_madzhlisi_oli_respubliki_tadzhikistan.doc

2) The case of public hearings in the Fayzabad district of Tajikistan (5-7

Dec.2018): <http://pbo.tj/ru/activity/hearings/public-field-hearings-in-faizobod-district/#52219484798406>

All hearings: <http://pbo.tj/ru/activity/hearings/public/>

Comment:

According to the Law on the Majlisi Oli of the Republic of Tajikistan (Parlament) the chamber of the Majlisi Namoyandagon (which hold public hearings on the formulation and execution of the annual budget) holds open sessions, and in some cases stipulated by the laws and Regulations of the Majlisi Namoyandagon may held closed sessions too (link#1 above, page 7, article 34, last paragraph). It means that any CSOs or public organization, citizens or mass media can participate on the sessions of the Majlisi Namoyandagon. So thus we can conclude that open sessions means that participation mechanism exists, but the problem is that the legislature doesn't widely invite public to open sessions. The participation mechanism is being established from the legislature part as a case of organization of Public hearings (see link#2 above). For instance the public hearings on the formulation of the budget of the Fayzabad district of Tajikistan is an example of it. But no testimony from the public is provided.

Peer Reviewer

Opinion: Agree

Comments: Parliamentary Budget Office holds committee budget hearings because it receives support from "Strengthening parliamentary oversight of public finance in the Republic of Tajikistan" Project by World Bank Program "Strengthening the elements of governance in Tajikistan" with financial support from UK Department for International Development since 2011. <http://pbo.tj/en/>

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:

b. The legislature seeks input on at least three (but less than six) of the above-mentioned topics.

Source:

Link to public hearings organized by the Committee of economics and finance of the Parliament: <http://pbo.tj/ru/activity/hearings/public>

Comment:

Looking at the information provided by the Committee for economics and finance of the Majlisi Namoyandagon Majlisi Oli of the Republic of Tajikistan and having interview with its specialists on the results of the public hearings hold I can conclude that the following range of topics as the housing and utilities; the water sector; education and tax policy sector were in the centre of the discussions.

For instance these are to topics of public hearing hold in Khatlon region (22 June 2018): Economics, tax administration, investment; Education, health care and social protection; Water, sanitation and ecology, and Agriculture (see link: <http://pbo.tj/ru/activity/hearings/public-field-hearings-in-khatlon-province-201/>). As you might see the topics relating to the macroeconomic issues are not deliberated there. That's why the answer is "b".

Peer Reviewer

Opinion: Agree

Comments: Social Sector themes - housing and utilities; the water sector; education and tax policy sector. I participated in some of the hearings. The Committee together with program team leader engage public to discuss the suggested theme, it is more meeting of MPs with local population during parliament scheduled field trip to the regions.

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:

n/a

Comment:

No feedbacks or records which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget are found.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

Comments: I participated at one of the committee hearings in Rudaki district. It was follow-up hearing with responds to previous hearing where a feedback, recommendations were collected. When the activity is funded by development program, a consultant (Sobir Vazirov, consultant from Tax Committee) was hired to do this job - collect recommendations, followed with official correspondence to specialised/line ministries on suggestions/recommendations and present the response/feedback to general population.

Government Reviewer

Opinion: I choose not to review this question

IBP Comment

Per follow-up communication from the peer reviewer, the reports resulting from the cited hearings were not published. IBP is in agreement with the researcher's "Response to Review"; the existing response of "d" is maintained.

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:

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. Such information was not found.

Peer Reviewer

Opinion: Agree

Comments: Agree, the legislative do not link their activity with further SAI to include in their Audit Report, hence it could compliment the audit mandate. Public Engagement could be a proper mechanism of check and balance for SAI in fulfilling their mandate.

Government Reviewer

Opinion: I choose not to review this question

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:

The Law on the Accounts Chamber of the Republic of Tajikistan, 2011: http://mmk.tj/library/dar_borai_pralatai_hisoboti_cht.doc

Comment:

The Law on the Accounts Chamber doesn't include any formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program. Nor they exist in the practice.

Peer Reviewer

Opinion: Agree

Comments: The SAI audit reports are not for public, and they realise that they are responsible to the President only and see no necessity in engaging public for their audit programs.

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:

The Law on the Accounts Chamber of the Republic of Tajikistan, 2011: http://mmk.tj/library/dar_borai_pralatai_hisoboti_cht.doc

Comment:

There are no formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program.

Peer Reviewer

Opinion: Agree

Comments: There is no formal mechanisms of public engagement by SAI, hence they don't provide any feedback to the public.

Government Reviewer

Opinion: I choose not to review this question

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:

The Law on the Accounts Chamber of the Republic of Tajikistan, 2011: http://mmk.tj/library/dar_borai_pralatai_hisoboti_cht.doc

Comment:

The SAI doesn't maintain formal mechanisms through which the public can contribute to audit investigations

Peer Reviewer

Opinion: Agree

Comments: Agree, the SAI doesn't use public engagement mechanisms through which the public can contribute to audit investigation. There could be a good recommendation for line ministries and department due to maintaining transparency and accountability in their sector to include in their reform the budget engagement mechanisms.

Government Reviewer

Opinion: I choose not to review this question