

International Budget Partnership
OPEN BUDGET QUESTIONNAIRE
Kyrgyz Republic, September 2009

International Budget Partnership
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International Budget Partnership OPEN BUDGET QUESTIONNAIRE

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Section One: The Availability of Budget Documents

Table 1. Budget Year of Documents Used in Completing the Questionnaire

Budget Documents Used in Completing the Questionnaire	
	Budget Year Used
Pre-Budget Statement	Not available
Budget Summary	2009
Executive's Budget Proposal	2009
Supporting Budget Documents	2009
Citizens Budget	Not available
Enacted Budget	2009
In-Year Reports	2009
Mid-Year Report	Not available
Year-End Report	2008
Audit Report	Not available

Table 2. Key Budget Documents Used: Full Titles and Internet Links

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	Not produced
Budget Summary	Explanatory notes to the Draft Law "On Republican Budget for 2009 and Prognosis for 2010-2011," August 27, 2008. Publicly Available, but Not on the Internet.
Executive's Budget Proposal	Governmental Decree of the KR # 474 of August 27, 2008 "On the draft Law of the KR the Draft Law "On Republican Budget for 2009 and Prognosis for 2010-2011." Produced but not Publicly Available.
Budget Document One in Support of the Executive's Budget Proposal	Appendix I: Fiscal revenues, August 27, 2008. Publicly Available, but Not on the Internet.
Budget Document Two in Support of the Executive's Budget Proposal	Appendix II: Functional classification, August 27 2008. Publicly Available, but Not on the Internet.
Budget Document Three in Support of the Executive's Budget Proposal	Appendix III: Budget of development, August 27, 2008. Publicly Available, but Not on the Internet.
Citizens Budget	Not produced
Enacted Budget	Law of the KR "On Republican budget of the Kyrgyz Republic for 2009 and prognosis for 2010-2011," # 12 of January 21, 2009. Publicly Available, but Not on the Internet..
In-Year Reports	Reports on budget implementation: January 2009; January-February 2009; January-March 2009; January-April; January-May 2009, January-June 2009, January-July 2009. Analytical reports (3) on outcomes of budget implementation: January-February 2009; January-March 2009; January-April 2009, www.kazna.gov.kg.
Mid-Year Review	Not produced
Year-End Report	Report on budget implementation of the Kyrgyz Republic for 2008, May 15, 2009. Publicly Available, but Not on the Internet.

Audit Report	Produced but Not Available to the Public
Other Documents	<p>Midterm prognosis of the budget for 2010-2012, July 1, 2009; www.minfin.kg.</p> <p>Law of the KR "On the budget of the Social Fund of the Kyrgyz Republic for 2009 and prognosis for 2010-2011," # 6, January 13, 2009.</p>
Relevant Ministries & Departments	Line-ministries and spending agencies like Social Fund of Kyrgyz Republic that are submitting their proposals to the Minfin and develop their budgets according to the budget calendar.

Table 3. Distribution of Documents Related to the Executive's Budget Proposal

DISTRIBUTION OF BUDGET DOCUMENTS						
	Pre-budget	Executive's Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes	Yes					Yes
B. Produced for internal purposes, but not available to the public		Yes				
C. Produced and available to the public, but only on request			Yes	Yes	Yes	
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)						
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i>						
	Pre-budget	Executive's Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	NA	No	No	No	No	NA
2. Advance notification of release is sent to users, media	NA	No	No	No	No	NA
3. Released to public same day as official release to media	NA	NA	NA	NA	NA	NA
4. Available on the Internet free of charge	NA	NA	NA	NA	NA	NA
5. Free print copies available, limited distribution	NA	NA	NA	NA	NA	NA
6. Free print copies available, mass distribution	NA	NA	NA	NA	NA	NA
7. Readily available outside capital and/or big cities ⁺	NA	NA	NA	NA	NA	NA
8. Written in more than one language	NA	Yes	Yes	Yes	Yes	NA
9. News conference is held to discuss release	NA	No	No	No	No	NA

*A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

⁺Mark "Yes" if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Table 4. Distribution of the Enacted Budget and Other Reports

DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes			Yes		
B. Produced for internal purposes, but not available to the public					Yes
C. Produced and available to the public, but only on request	Yes				
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)		Yes		Yes	
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	No	Yes	NA	Yes	NA
2. Advance notification of release sent to users, media	No	No	NA	No	NA
3. Released to public same day as official release to media	No	No	NA	No	NA
4. Available on the Internet free of charge	No	Yes	NA	Yes	NA
5. Free print copies available, limited distribution	Yes	No	NA	No	NA
6. Free print copies available, mass distribution	No	No	NA	No	NA
7. Readily available outside capital/big cities ⁺	No	Yes	NA	Yes	NA
8. Written in more than one language	Yes	Yes	NA	Yes	Yes
9. News conference is held to discuss release	No	No	NA	No	No

⁺Mark "Yes" if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Section Two: The Executive's Budget Proposal

Notes on abbreviations:

BY = budget year (year for which the budget proposals are being made)

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

Note 1: The Open Budget Survey research process was carried out over a 12-month period and the final version of the Open Budget Questionnaires reflect decisions made after multiple rounds of discussions between Survey researchers, peer reviewers, and the International Budget Partnership (IBP) (in several countries these decisions also considered comments received from governments). When peer reviewers or governments agreed with the answers provided by researchers, they often provided no comment. Thus for many questions, the section in the questionnaire that should contain peer reviewer comments is left blank. However, if the government did not provide any comments to a question (because it did not dispute the answer), the section within the questionnaire that is meant to reflect government comments specifies the answer that the government agreed with (by default).

Since the IBP continued its discussions with the researchers even after receiving peer reviewer and government comments, for some questions these discussions resulted in a mutual decision to change the answers, even if the peer reviewers and governments agreed with the original answer provided by the researcher. Such changes may have happened as a result of:

1. A more consistent application of the Survey methodology;
2. New information identified by the researcher or by IBP that had a bearing on the answer for a particular question; or
3. Decisions made to ensure cross-country comparability of answers.

For more information on these changes for any question please write to info@internationalbudget.org.

The Executive's Budget Proposal	
Estimates for the Budget Year and Beyond	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> a. All expenditures are classified by administrative unit. b. Expenditures are classified by administrative unit, but some small units are not shown separately. c. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. d. No expenditures classified by administrative unit are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> This information is presented in Appendix #2 (Classification by administrative unit) of the Government Resolution of the Kyrgyz Republic #474 of August 27 2008 "On the project of the Law of the Kyrgyz Republic "On the Republican budget for 2009 and prognosis for 2010-2011." Classification by administrative unit was approved by the Ministry of Finance of the KR, #948, 31.12.2006.</p> <p><u>Comment:</u> The executive's budget proposal for 2009 was distributed during the parliamentary hearings on the budget among approximately 20 NGOs on December 02, 2008, i.e. 3 months after its publication (Bishkek, Ak-keme Hotel). Up to then the Government did refused to provide access to the document. There are new inconsistencies appeared between positions of the Government and the Parliament this year as well. Thus, the Ministry of finance officially refuses to provide access to the budget proposal to citizens. I have official letter from the Ministry (09-1-2/8843 dated 20.10.09) showing that the budget proposal for the next year is not accessible. At the same time, the Parliament is distributing it without limitations among NGOs and citizens.</p> <p><u>Peer Reviewer One Comment:</u> Please note that I concur with all answers all the way to Q. 55, except when it is so noted and corrected.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> For the purposes of the Open Budget Index, we consider the Executive's Budget Proposal NOT to be available to the public in Kyrgyz Republic for the following reasons:</p> <ol style="list-style-type: none"> 1. The document is only available to some NGOs. 2. The document is made available by Parliament and not MoF. 3. When the document was requested from MoF they refused (see researcher comment above). 	d

2. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?

- a. All expenditures are classified by functional classification, and the categorization is compatible with international standards.
- b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards.
- c. Some, but not all, expenditures are classified by function.
- d. No expenditures classified by function are presented.
- e. Not applicable/other (please comment).

Citation:

This information is presented in Appendix #4 of the Government Resolution of the Kyrgyz Republic #474 of August 27 2008 "On the project of the Law of the Kyrgyz Republic on the Republican budget for 2009 and prognosis for 2010-2011."

The expenditures of institutions, which were financed from the oblast (administrative unit) budget in the past are presented in this document (apart from the republican and local budgets, oblast budget existed in the past). Expenditures are classified by the following functions:

- State General Services;
- Defense;
- Public order and security;
- Economic affairs;
- Recreation, culture, and religion;
- Education;
- Social protection.

In addition, in Explanatory notes to the Project of the "Law of the Kyrgyz Republic on the Republican budget for 2009 and prognosis for 2010-2011" program expenditures (The Budget of Development) are classified by function. Except above mentioned there are such functions as Environmental protection, Public health, and Housing and Public services. The total expenditures are presented in functional classification as well in Republican budget for 2010.

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

IBP Comment: For the purposes of the Open Budget Index, we consider the Executive's Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.

d

<p>3. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification. d. No expenditures classified by economic classification are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> This information is presented in Appendix #2-1 of the Government Resolution of the Kyrgyz Republic #474 of August 27 2008 “On the project of the Law of the Kyrgyz Republic on the Republican budget for 2009 and prognosis for 2010-2011.” All expenditures are classified by both, administrative and economic classification. The economic classification of expenditures was approved by the Order of the Ministry of Finance of the KR #948, 31.12.2006. This classification was approved upon recommendation of the IMF.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> For the purposes of the Open Budget Index, we consider the Executive’s Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.</p>	<p>d</p>
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<p>4. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ul style="list-style-type: none"> a. Program-level data are presented for all expenditures. b. Program-level data are presented for at least two-thirds of, but not all, expenditures. c. Program-level data are presented, but for less than two-thirds of expenditures. d. No program-level data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> This information is presented in Appendix #3 (the Budget of Development) of the Government Resolution of the Kyrgyz Republic #474 of August 27 2008 “On the project of the Law of the Kyrgyz Republic on the Republican budget for 2009 and prognosis for 2010-2011.”</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> For the purposes of the Open Budget Index, we consider the Executive’s Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.</p>	d
<p>5. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, multi-year estimates of aggregate expenditure are presented. b. No, multi-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment). <p><u>Citation:</u> This information is presented in Appendix #2 (Administrative classification) of the Government Resolution of the Kyrgyz Republic #474 of August 27 2008 “On the project of the Law of the Kyrgyz Republic On the Republican budget for 2009 and prognosis for 2010-2011.”</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> For the purposes of the Open Budget Index, we consider the Executive’s Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.</p>	b

6. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?
- Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).
 - Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.
 - Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.
 - No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all.
 - Not applicable/other (please comment).

Citation:

Expenditure estimates by administrative classification and for all individual programs are presented. This information is presented in Appendix #2 (Functional classification) and Appendix #3 (The Budget of development) of the Government Resolution of the Kyrgyz Republic #474 of August 27 2008 "On the project of the Law of the Kyrgyz Republic on the Republican budget for 2009 and prognosis for 2010-2011."

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

IBP Comment: For the purposes of the Open Budget Index, we consider the Executive's Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.

d

<p>7. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ul style="list-style-type: none"> a. All sources of tax revenue are identified individually. b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. d. No sources of tax revenue are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> This information is presented in Appendix #1 (Revenues) of the Government Resolution of the Kyrgyz Republic #474 of August 27 2008 “On the project of the Law of the Kyrgyz Republic on the Republican budget for 2009 and prognosis for 2010-2011.” Classification of revenues was approved by the Order of the Ministry of Finance of the KR #948, 31.12.2006 in accordance with recommendations of the IMF.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> For the purposes of the Open Budget Index, we consider the Executive’s Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.</p>	<p>d</p>
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<p>8. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ul style="list-style-type: none"> a. All sources of non-tax revenue are identified individually. b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. d. No sources of non-tax revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> This information is presented in Appendix #1 (Revenues) of the Government Resolution of the Kyrgyz Republic #474 of August 27 2008 “On the project of the Law of the Kyrgyz Republic on the Republican budget for 2009 and prognosis for 2010-2011.”</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> For the purposes of the Open Budget Index, we consider the Executive’s Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.</p>	d
<p>9. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, multi-year estimates of aggregate revenue are presented. b. No, multi-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment). <p><u>Citation:</u> This information is presented in Appendix #1 (Revenues) of the Government Resolution of the Kyrgyz Republic #474 of August 27 2008 “On the project of the Law of the Kyrgyz Republic on the Republican budget for 2009 and prognosis for 2010-2011.”</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> For the purposes of the Open Budget Index, we consider the Executive’s Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.</p>	b

<p>10. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, multi-year estimates are presented, but only for some individual sources of revenue. d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u> This information is presented in Appendix #1 (Revenues) of the Government Resolution of the Kyrgyz Republic #474 of August 27 2008 “On the project of the Law of the Kyrgyz Republic on the Republican budget for 2009 and prognosis for 2010-2011.”</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> For the purposes of the Open Budget Index, we consider the Executive’s Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.</p>	<p>d</p>
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<p>11. Does the executive’s budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <p>a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget).</p> <p>b. Yes, the data reflect the outstanding debt at the end of the budget year.</p> <p>c. Yes, the data reflect the outstanding debt at the start of the budget year.</p> <p>d. No, data on the outstanding debt are not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> This information is presented in Explanatory notes to the Project of the Law of the KR On the Republican budget for 2009 and prognosis for 2010-2011.” It contains information on an amount of debt as of 30.06.2008 and on triennial projections of the state debt servicing domestic and external).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> For the purposes of the Open Budget Index, we consider the Executive’s Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.</p>	d
<p>12. Does the executive’s budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>a. Yes, interest payments on the debt are presented.</p> <p>b. No, interest payments on the debt are not presented.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> The economic classification provides a separate line on foreign debt service. In addition, the Explanatory notes to the Project of the Law of the KR on the Republican budget for 2009 and prognosis for 2010-2011” contain information on the triennial projections on the state debt service.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> For the purposes of the Open Budget Index, we consider the Executive’s Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.</p>	b

13. Does the executive's budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?

- a. Yes, extensive information related to the composition of government debt is presented.
- b. Yes, key additional information is presented, but some details are excluded.
- c. Yes, some additional information is presented, but it lacks important details.
- d. No, additional information related to the composition of government debt is not presented.
- e. Not applicable/other (please comment).

Citation:

This information is presented in the Explanatory notes to the Project of the Law of the KR on the Republican budget for 2009 and prognosis for 2010-2011."

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

IBP Comment: For the purposes of the Open Budget Index, we consider the Executive's Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.

d

<p>14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ul style="list-style-type: none"> a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly. b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded. c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details. d. No, information related to the macroeconomic forecast is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> This information is presented in the Explanatory notes to the Project of the Republican budget of the KR for 2009-2011, Chapter on “Macroeconomic perspectives for 2009-2011.”</p> <p><u>Comment:</u> There are no details such as interest rates, unemployment level; inflation is given without specifying the level of CPI and deflator (GDP).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> For the purposes of the Open Budget Index, we consider the Executive’s Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.</p>	<p>d</p>
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<p>15. Does the executive’s budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of different macroeconomic assumptions on the budget is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There is no analysis of sensitivity to inflation if its growth surpasses the levels planned, and to fluctuations of exchange rate and GDP.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> For the purposes of the Open Budget Index, we consider the Executive’s Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.</p>	<p>d</p>
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<p>16. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of policy proposals on expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Some information on how policy proposals affect expenditures is presented but it is not done in a systematic, consistent manner. For instance, in 2007 the proposal to provide financial resources for lunches for junior school pupils was presented. However, in the budget it was not shown how it affected the whole structure of expenditures.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u>For the purposes of the Open Budget Index, we consider the Executive’s Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.</p>	<p>d</p>
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<p>17. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of policy proposals on revenues is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> The prognosis on revenues was formulated on the basis of project of the amended Tax Code (VAT reduction, abolition of some forms of taxes, imposition of new forms of taxes, etc.). In the Explanatory notes to the Project of the Republican budget of the KR for 2009-2011 it is offered to redistribute incomes between the republican and local budgets, and tiered income tax charges is envisaged.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> For the purposes of the Open Budget Index, we consider the Executive’s Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.</p>	<p>d</p>
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Estimates for Years Prior to the Budget Year	
<p>18. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ul style="list-style-type: none"> a. All expenditures are classified by administrative unit for BY-1. b. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. c. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. d. No expenditures classified by administrative unit are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> This information is presented in Appendix #2 (Administrative Classification) of the Government Resolution of the Kyrgyz Republic #474 of August 27 2008 “On the project of the Law of the Kyrgyz Republic on the Republican budget for 2009 and prognosis for 2010-2011.”</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> For the purposes of the Open Budget Index, we consider the Executive’s Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.</p>	d

<p>19. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function for BY-1. d. No expenditures classified by function are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> In budget for 2010 expenditures are classified by function for BY-1.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> For the purposes of the Open Budget Index, we consider the Executive’s Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.</p>	d
<p>20. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification for BY-1. d. No expenditures classified by economic classification are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> This information is presented in Appendix #2-1 of the Government Resolution of the Kyrgyz Republic #474 of August 27 2008 “On the project of the Law of the Kyrgyz Republic on the Republican budget for 2009 and prognosis for 2010-2011.”</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> For the purposes of the Open Budget Index, we consider the Executive’s Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.</p>	d

<p>21. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. Program-level expenditure data are presented for all expenditures for BY-1. b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. d. No program-level expenditure data are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> This information is presented in Appendix #3 (the Budget of Development) of the Government Resolution of the Kyrgyz Republic #474 of August 27 2008 “On the project of the Law of the Kyrgyz Republic on the Republican budget for 2009 and prognosis for 2010-2011.”</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> For the purposes of the Open Budget Index, we consider the Executive’s Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.</p>	<p>d</p>
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<p>22. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Adjusted data for 2008 (BY-1) are presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> For the purposes of the Open Budget Index, we consider the Executive’s Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.</p>	d
<p>23. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year estimates of aggregate expenditure are presented. b. No, such prior-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment). <p><u>Citation:</u> Specified data for 2008 (BY-1) and actual data for 2007 are presented.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> For the purposes of the Open Budget Index, we consider the Executive’s Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.</p>	b

<p>24. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u> The expenditure estimates are presented for all individual programs and are classified by administrative classification for BY-1 and BY-2.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> For the purposes of the Open Budget Index, we consider the Executive’s Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.</p>	<p>d</p>
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<p>25. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for all expenditures are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> Actual data are presented for 2007.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> For the purposes of the Open Budget Index, we consider the Executive's Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.</p>	d
<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ol style="list-style-type: none"> Yes, prior-year data are always adjusted to be comparable to the budget year data. Yes, in most cases, prior-year data are adjusted to be comparable. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Expenditures are presented in a table format, in which one may see planned expenditures for the forthcoming year, adjusted expenditures for the current year, and actual expenditures for the BY-2. Special system of codification allows seeing expenditure figures with respect to various units of the ministries and agencies.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> For the purposes of the Open Budget Index, we consider the Executive's Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.</p>	d

27. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?

- a. All tax revenues are identified individually for BY-1.
- b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually.
- c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually.
- d. No tax revenues are identified individually for BY-1.
- e. Not applicable/other (please comment).

Citation:

Comment:

Information on revenues for BY-1 is not presented in tables but it is presented in the Explanatory Notes to the Government Resolution of the Kyrgyz Republic #474 of August 27 2008 "On the project of the Law of the Kyrgyz Republic on the Republican budget for 2009 and prognosis for 2010-2011." The incomplete character of comparative information presented can be explained by the introduction of the new Tax Code and it was not possible to compare sources of the tax revenues in detail.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

IBP Comment: For the purposes of the Open Budget Index, we consider the Executive's Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.

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<p>28. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All non-tax revenues are identified individually for BY-1. b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. d. No non-tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Non-tax revenues are not presented in BY-1.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> For the purposes of the Open Budget Index, we consider the Executive’s Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.</p>	d
<p>29. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Only tax revenues are taken into consideration.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> For the purposes of the Open Budget Index, we consider the Executive’s Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.</p>	d

<p>30. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year estimates of aggregate revenue are presented. b. No, such prior-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> No revenues for prior years are presented in the budget for 2009.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> For the purposes of the Open Budget Index, we consider the Executive’s Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.</p>	<p>b</p>
<p>31. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue. d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> No revenues for prior years are presented in the budget for 2009.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> For the purposes of the Open Budget Index, we consider the Executive’s Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.</p>	<p>d</p>

<p>32. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for all revenues are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Only tax revenues for BY-1 are reflected.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> For the purposes of the Open Budget Index, we consider the Executive's Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.</p>	d
<p>33. Does the executive's budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ol style="list-style-type: none"> Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. Yes, but only information on the level of debt is presented. No, information related to the government debt for BY-1 is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Explanatory notes to the "Project of the Law of the KR on the Republican budget for 2009 and prognosis for 2010-2011" contain information on the amount of debt as of 30.06.2008 (BY-1) and on triennial projections on the state debt service (domestic and external).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> For the purposes of the Open Budget Index, we consider the Executive's Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.</p>	d

<p>34. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for government debt are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u> The Explanatory notes to the "Project of the Law of the KR on the Republican budget for 2009 and prognosis for 2010-2011" contain information on the amount of debt as of 30.06.2008 (BY-1) and on triennial projections on the state debt service (domestic and external).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> For the purposes of the Open Budget Index, we consider the Executive's Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.</p>	<p>d</p>
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Comprehensiveness	
<p>35. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on extra-budgetary funds is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Explanatory notes to the "Project of the Law of the KR on the Republican budget for 2009 and prognosis for 2010-2011" contain information on transfers to the Social Fund to finance preferential pensions of certain category of citizens and deficiency payments of the Social Fund. As regards Medical Insurance Fund, its resources are part of the republican budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> For the purposes of the Open Budget Index, we consider the Executive’s Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.</p>	d

<p>36. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ul style="list-style-type: none"> a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on intergovernmental transfers is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> This information is presented in Appendix #5 (Categorical grants) and Appendix #6 (Adjusting grants) of the Explanatory notes to the "Project of the Law of the KR on the Republican budget for 2009 and prognosis for 2010-2011."</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> For the purposes of the Open Budget Index, we consider the Executive’s Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.</p>	<p>d</p>
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<p>37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ul style="list-style-type: none"> a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on transfers to public corporations is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Budget transfers to state corporations are implemented through the ministries without indicating which corporations transfers are made to.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> For the purposes of the Open Budget Index, we consider the Executive’s Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.</p>	d
<p>38. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ul style="list-style-type: none"> a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates. b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on quasi-fiscal activities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Information on quasi-fiscal operations was presented in the past. With the new budget classification this practice is not complied with (starting from December 31, 2006).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> For the purposes of the Open Budget Index, we consider the Executive’s Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.</p>	d

<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ol style="list-style-type: none"> Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value. Yes, information is presented, highlighting key information, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on financial assets is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Classification of transactions with assets and liabilities was approved by the Order of the Ministry of Finance of the KR (#948, 30.12.2006).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> For the purposes of the Open Budget Index, we consider the Executive's Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.</p>	d
<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ol style="list-style-type: none"> Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value. Yes, information is presented, highlighting key information, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on non-financial assets is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Non-financial assets are hidden in items of economic classification in aggregated format.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> For the purposes of the Open Budget Index, we consider the Executive's Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.</p>	d

<p>41. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on expenditure arrears is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In the Explanatory Notes to the "Project of the Law of the KR on the Republican budget for 2009 and prognosis for 2010-2011" the provision is made for debt service payment on allowances for the public service to pedagogic personnel of education system.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> For the purposes of the Open Budget Index, we consider the Executive’s Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.</p>	d
<p>42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on contingent liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> From 2004, following major rows connected with government loan guarantees, such practice discontinued i.e. information on previous government loan guarantees (up to 2004) is not presented in budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> For the purposes of the Open Budget Index, we consider the Executive’s Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.</p>	d

<p>43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ol style="list-style-type: none"> Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key future liabilities, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on future liabilities is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Information on future liabilities is not presented in the budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> For the purposes of the Open Budget Index, we consider the Executive’s Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.</p>	d
<p>44. Does the executive’s budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ol style="list-style-type: none"> All sources of donor assistance are identified individually. At least two-thirds of, but not all, sources of donor assistance, are identified individually. Less than two-thirds of sources of donor assistance are identified individually. No sources of donor assistance are identified individually. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Program expenditures (the Budget of Development) are mainly provided to account for donor assistance, the sources of which are identified in the relevant Appendix 3.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> For the purposes of the Open Budget Index, we consider the Executive’s Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.</p>	d

<p>45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ul style="list-style-type: none"> a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on tax expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There are tax benefits but their size is not estimated, i.e. information on tax expenditures is not presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> For the purposes of the Open Budget Index, we consider the Executive’s Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.</p>	d
<p>46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?</p> <ul style="list-style-type: none"> a. All earmarked revenues are identified individually. b. At least two-thirds of, but not all, earmarked revenues are identified individually. c. Less than two-thirds of earmarked revenues are identified individually. d. No earmarked revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The revenues are reserved for a particular level of the budget - for local or central government budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> For the purposes of the Open Budget Index, we consider the Executive’s Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.</p>	d

<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> a. One percent or less of expenditure is dedicated to secret items. b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items. c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items. d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The percentage of expenditures on secret items is not available to the public. However, in practice the budget of law-enforcement and defense institutions are secret items, excluding consolidated data in accordance with the economic classification. The share of expenditures to defense costs according to the 2009 prognosis is 4,3%, and to the law-enforcement and security is 7,7%.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> For the purposes of the Open Budget Index, we consider the Executive's Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.</p>	<p>d</p>
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The Budget Narrative & Performance Monitoring	
<p>48. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government’s stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government’s stated policy goals is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The policy is presented in the President’s address (speech). The Government tries to realize this policy. However, it is usually unsuccessful since the budget deficit allows covering only the basic needs.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> For the purposes of the Open Budget Index, we consider the Executive’s Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.</p>	d

<p>49. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government’s stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the major policy goals, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government’s stated policy goals over a multi-year period is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In the Explanatory notes to the "Project of the Law of the KR on the Republican budget for 2009 and prognosis for 2010-2011" the Mid-term prognosis of the budget for 2009-2011 is mentioned. However, the Mid-term prognosis is a separate document, which identifies the budget policy of the country for forthcoming three years.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> For the purposes of the Open Budget Index, we consider the Executive’s Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.</p>	<p>d</p>
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<p>50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ul style="list-style-type: none"> a. Non-financial data are presented for all programs. b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. c. Non-financial data are presented for programs representing less than two-thirds of expenditure. d. No non-financial data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Some non-financial data is provided in the Explanatory notes to the "Project of the Law of the KR on the Republican budget for 2009 and prognosis for 2010-2011."</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> For the purposes of the Open Budget Index, we consider the Executive’s Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.</p>	d
<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ul style="list-style-type: none"> a. The non-financial data are very useful for assessing program performance. b. The non-financial data are mostly useful for assessing program performance. c. The non-financial data are somewhat useful for assessing program performance. d. No non-financial data are provided or they are not useful for assessing program performance. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The non-financial data are not useful for assessing program implementation.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> For the purposes of the Open Budget Index, we consider the Executive’s Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.</p>	d

<p>52. Does the executive’s budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ul style="list-style-type: none"> a. Performance indicators are presented for all programs. b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. c. Performance indicators are presented for programs representing less than two-thirds of expenditures. d. No performance indicators are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Explanatory notes to the "Project of Law of the KR on the Republican budget for 2009 and prognosis for 2010-2011."</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> For the purposes of the Open Budget Index, we consider the Executive’s Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.</p>	d
<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ul style="list-style-type: none"> a. All performance indicators are well designed. b. Most performance indicators are well designed. c. Some performance indicators are well designed, but most are not. d. No programs have performance indicators, or they are not well designed. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> For the purposes of the Open Budget Index, we consider the Executive’s Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.</p>	d

<p>54. Are performance indicators used in conjunction with performance targets presented in the executive’s budget or any supporting budget documentation?</p> <ul style="list-style-type: none"> a. All performance indicators are used in conjunction with performance targets. b. Most performance indicators are used in conjunction with performance targets. c. Some performance indicators are used in conjunction with performance targets, but most are not. d. No performance indicators are used in conjunction with performance targets. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> For the purposes of the Open Budget Index, we consider the Executive’s Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.</p>	<p>d</p>
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<p>55. Does the executive’s budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country’s most impoverished populations?</p> <ul style="list-style-type: none"> a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on policies intended to alleviate poverty is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In Explanatory notes to the "Project of the Law of the KR on the Republican budget for 2009 and prognosis for 2010-2011" it is asserted that the main priority of social policy is poverty reduction through providing access for the impoverished population to the system of social protection and social insurance. The expenditures on provision of state allowances for low-income families and benefits for some categories of population, burial allowance, and expenditures on maintenance of nursing homes of the system of social welfare, are presented in the budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> For the purposes of the Open Budget Index, we consider the Executive’s Budget Proposal NOT to be available to the public in Kyrgyz Republic. See Comment under Question 1 for more details.</p>	<p>d</p>
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Additional Key Information for Budget Analysis & Monitoring	
<p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>	
<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <ul style="list-style-type: none"> a. Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In relation to the new Tax Code entered into force from 2009 there is some increase in provided information, but it is not sufficient.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C
<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ul style="list-style-type: none"> a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded. c. Yes, some analysis is presented, but it lacks important details. d. No analysis on the distribution of the tax burden is presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> I agree, there is no analysis of the tax burden.</p> <p><u>Peer Reviewer Two Comment:</u></p>	d

58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?

- a. Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.
- b. Yes, information is presented, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on conditions associated with IFI assistance is not presented.
- e. Not applicable/other (please comment).

Citation:

Comment:

The budget contains information on the amount of financing of IMF only and composite of lines which are financed (the Budget of Development, Appendix #3). No information in terms of financing is provided.

IFIs are always careful in disclosing such information. Thus, in responding to the inquiry of one of the NGOs to provide information on financing the Bishkek Central Heating and Power Plant, the Asian Development Bank's response was that disclosing such information might damage relations to the ADB and the Government (press-release on June 19, 2009.)

Personally, I searched information in open sources on terms of financing by the IFIs but, could not find it.

d

Researcher Response to this question was "d"

Peer Reviewer One Comment: A more appropriate response to this question would be "c," because at least IMF information is available. Also, the researcher says that some information is available in app. 3 of the budget.

Peer Reviewer Two Comment:

Researcher Response: I chose my answer because the question is not about general information on donor assistance, but on the availability of information on the conditions of such assistance, provided by the Executive. I agree with Peer Reviewer One that IFIs are more transparent but the Executive does not make available to the public the conditions associated with donors' assistance.

IBP Comment: IBP editors chose answer "d" to maintain the consistency of the assumptions used in selecting answers across the countries.

<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ol style="list-style-type: none"> Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. Yes, information is presented, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on conditions associated with donor country assistance is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> On the website of the Ministry of Finance of the KR only some information on external debt service is provided (on repayments of interests on credits and on principals). Available at: http://www.minfin.kg/modules/smartsection/item.php?itemid=848.</p> <p>There is no purposeful and systematic provision of information in terms of financing by donor countries. But the terms of Russian financing were widely declared, and this is also a fact.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C
<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ol style="list-style-type: none"> Yes, it provides a summary that is very informative. Yes, it provides a summary that is somewhat informative. Yes, but the summary is not very informative. No, it does not provide a summary. Not applicable/other (please comment). <p><u>Citation:</u> See the Explanatory notes to the "Project of the Law of the KR on the Republican budget for 2009 and prognosis for 2010-2011."</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C

<p>61. Does the executive publish a "citizens budget" or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <ul style="list-style-type: none"> a. Yes, it publishes a citizens budget that is very informative. b. Yes, it publishes a citizens budget that is somewhat informative. c. Yes, but the citizens budget is not very informative. d. No, it does not publish a citizens budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ul style="list-style-type: none"> a. Yes, thorough definitions of budget terms are provided. b. Yes, definitions are provided, but some details are excluded. c. Yes, some definitions are provided, but it lacks important details. d. No, definitions are not provided. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There is no comprehensive glossary of the budget terminology, but in the "Law of the KR on financial and economic framework of the local government" #215, September 25, 2003 some definitions of the budget terminology are provided. Although this law is related to local governments only, the data in it are topical for the central government budget as well.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>

63. Do citizens have the right *in law* to access government information, including budget information?
- Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information.
 - Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information.
 - Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information.
 - No, the right to access government information has not been codified into law, or this right does not include access to budget information.
 - Not applicable/other (please comment).

Citation:

- Article 12 of the Law "The main principles of the budget right of the Kyrgyz Republic" codifies openness of the hearing stage and approval of the budget by the Parliament and binds authorities to publish a report on budget implementation.
- The Law "On access to information hold by state bodies and local government bodies" (of December 28, 2006, #216) provides openness of the state system through an access to information, which presents public interest, notably interest to the budget information.
- Article 29 of the Constitution of the Kyrgyz Republic on the right of citizens to participate in budgeting and the right to be informed on actual expenditures.

Comment:

Researcher Response to this question was "c"

Peer Reviewer One Comment: A more appropriate response to this question would be "b" because art. 12 and art. 29 of the law are very clear. It is difficult to argue that the answer is c because the researcher says so.

Peer Reviewer Two Comment:

Researcher Response: I chose my answer because I have actual evidence that the "Law on access to information" is not implemented by the Executive. For instance, I had conducted research on this issue in 2007, the results of which were sent to the Government. The Government acknowledged the results of this research in its letter. At present, I am carrying out similar research. Our partners from all over Kyrgyzstan inquire on various pieces of information from the state bodies. Usually, when the budget inquiry is made, the state bodies refuse to provide such information referring to its secret character. I have initiated several legal precedents in which unfortunately, the courts recognized the budget information as secret ones.

IBP Comment: IBP editors chose answer "c" to maintain the consistency of the assumptions used in selecting answers across the countries. This question refers to what happens in practice, not just what the law stipulates.

C

64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it (for example, from a ministry or agency)?

- a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence.
- b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures.
- c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures.
- d. In practice, no highly disaggregated expenditure information is available.
- e. Not applicable/other (please comment).

Citation:

Comment:

The law permits to receive detailed information upon inquiry but, practice discords with the law.

Researcher Response to this question was "d"

Peer Reviewer One Comment: This is a difficult issue. Since the law permits the access in a disaggregated form "d" is not correct. Alternative answers are not sufficient to correspond the comment given above.

Peer Reviewer Two Comment:

Researcher Response: I chose my answer because practice shows that the detailed information on programs is not available. Thus, for instance, I have made inquiry from the Ministry of Justice the detailed information on expenditures related to nutrition, material and subsistence provision, and medical and sanitary services of prisoners. It has refused to provide information referring to the secret character of the budget information. This "judicial" precedent was covered in media and served as occasion for many state bodies not to provide detailed budget information.

IBP Comment: IBP editors chose answer "d" to maintain the consistency of the assumptions used in selecting answers across the countries. This question refers to what happens in practice, not just what the law stipulates.

d

<p>65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it from a ministry or agency?</p> <ul style="list-style-type: none">a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence.b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures.c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.d. In practice, no highly disaggregated non-financial expenditure information is available.e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The law guarantees access to any information held by the state bodies but, in practice, non-financial information on expenditure programs is not accessible.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
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Section Three: The Budget Process

The Budget Process		
Executive's Formulation of the Budget		
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> The release date is set in permanent law. The executive announces the release date at least two months in advance. The executive announces the release date less than two months but more than two weeks in advance. The executive announces the release date two weeks or less before the release, or makes no announcement. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The "Law of the KR on the main principles of the budget right" sets a period of four months in advance to present the budget of a corresponding financial year by the Executive to the Parliament.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The date of the budget proposal preparation and its submission to the Parliament is established by law. That is what I have indicated in my comments. In addition, the practice during the last years corresponds to the law and as a rule; the budget proposal is submitted to the legislature by September 1.</p>	a	

<p>67. Does the executive release to the public its timetable for preparation of 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 what ever central government agency is in charge of coordinating the budget’s formulation)?</p> <p>a. Yes, a detailed timetable is released to the public. b. Yes, a timetable is released, but some details are excluded. c. Yes, a timetable is released, but it lacks important details. d. No, a timetable is not issued to the public. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> The "Law of the KR on the main principles of the budget right" sets dates of the key stages of budgeting (presenting budget projects by ministries to the Ministry of Finance; budget formulation by the Ministry of Finance; submission of the budget to the Parliament).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <p>a. The executive adheres to the dates in its timetable. b. The executive adheres to most of the key dates in its timetable. c. The executive has difficulty adhering to most of the dates in its timetable. d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> The executive adhered to the dates set for budget preparation in the last year (budgets for 2009 and 2010).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>

69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

- a. Yes, the executive holds extensive consultations with a wide range of legislators.
- b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.
- c. Yes, the executive holds very limited consultations, involving only a few members of the legislature.
- d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process.
- e. Not applicable/other (please comment).

Citation:

Comment:

A practice of such consultations has started in 2008 on the budget for 2009.

Researcher Response to this question was "c"

Peer Reviewer One Comment: Alternatives are not well presented. Comment does not indicate how wide the consultation is. Certainly it does not correspond to the comment. Perhaps a more appropriate response to this question would be "b."

Peer Reviewer Two Comment:

Researcher Response: I chose my answer "c" because, in practice, consultations with members of legislature are carried out during the preparation of the Budget Resolution of the Parliament (the budget document in which priorities of the legislature are reflected). During the period of preparation of Budget Resolution all committees of the Parliament must present their priorities to the Budget Committee of the Parliament; in turn the Budget Committee generalizes them and works with the Ministry of Finance for clarification of some priorities for the authorities and to finalize the Budget Resolution. Then, on the basis of this resolution and the Midterm Prognosis of the Budget, the Government works on the budget proposal. Usually, the Government tries to draw in several members of the Parliament in to Coordinating Committee to determine budget priorities. For many other deputies the budget proposal becomes discovery.

IBP Comment: IBP editors chose answer "c" in light of researcher's comment.

C

70. Does the executive hold consultations with the public as part of its process of determining budget priorities?

- a. Yes, the executive holds extensive consultations with a wide range of constituencies.
- b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded.
- c. Yes, the executive holds very limited consultations, involving only a few constituencies.
- d. No, the executive does not typically consult with the public as part of the budget preparation process.
- e. Not applicable/other (please comment).

Citation:

Comment:

In the process of preparation the 2009 budget the Ministry of Finance had carried out formal consultations with pro-government NGOs. There was no information provided on such consultations and many NGOs and citizens specialized in budget issues were not drawn in this. Such consultations are part of the progress as well.

C

Researcher Response to this question was "c"

Peer Reviewer One Comment: See above. I suspect "b" is more appropriate.

Peer Reviewer Two Comment:

Researcher Response: I chose my answer "c" because I have been carefully tracking all initiatives taken by the authorities towards civil society, not only in media but through the partner NGOs. So far, I have not detected information on consultations with civil society or consumer groups conducted by authorities.

IBP Comment: IBP editors chose answer "c" to maintain the consistency of the assumptions used in selecting answers across the countries.

<p>71. When does the executive release a pre-budget statement to the public?</p> <ul style="list-style-type: none"> a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year. b. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year. c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. d. The executive does not release a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not publish the pre-budget statement.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>73. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not publish the pre-budget statement.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
Legislative Approval of the Budget	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> The legislature receives the budget at least three months before the start of the budget year. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. The legislature receives the budget less than six weeks before the start of the budget year. The legislature does not receive the budget before the start of the budget year. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Government presented the budget to the President and the Parliament by the 1st September 2009, i.e. 4 months before the start of the forthcoming budget year.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ul style="list-style-type: none"> a. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies. b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies. c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard. d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> On December 02, 2008 the Committee on budget of the Parliament conducted hearings on the budget proposal for 2009.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ul style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard. c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ul style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. c. Yes, a limited number of hearings are held in which testimony from the public is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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78. Do the legislative committees that hold public hearings release reports to the public on these hearings?

- a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings.
- b. Yes, the committees release reports, but some details are excluded.
- c. Yes, the committees release reports, but they are not very informative.
- d. No, the committees do not release reports or do not hold public hearings.
- e. Not applicable/other (please comment).

Citation:

The summary of the report on budget hearings was published on December 02, 2008 on www.kenesh.kg

Comment:

A report on the hearings has not been published in the past. The summary of the report on budget hearings was published for the first time on December 02, 2008 on www.kenesh.kg.

Researcher Response to this question was "c"

Peer Reviewer One Comment: If no public hearings are held, a more appropriate response to this question would be "d."

Peer Reviewer Two Comment:

Researcher Response: I chose my answer because the Parliament carries out the budget hearings on the "Law on the Republican budget" starting from 2004. It is supposed that during such hearings the macroeconomic figures and more narrow issues are discussed as well. Surely, the question arises on the effectiveness of such form of discussions. However, the question is about presence of reports on budget hearings. Starting from 2008 the verbatim report and information on budget hearings is posted on the website of the Parliament (www.kenesh.kg.) These hearings were organized by the Parliamentary Committee on the Budget and Finance. During the last 2 years hearings are attended by human rights activists as well, not only the executives and state funded organizations. Information on the budget hearings is announced 10 days prior to the hearings through newspapers and Parliamentary website.

IBP Comment: IBP editors chose answer "c" to maintain the consistency of the assumptions used in selecting answers across the countries.

C

<p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none">a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures.b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items.c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Expenditures for all secret items are presented in consolidated form.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
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80. Does the legislature have authority *in law* to amend the budget presented by the executive?

- a. Yes, the legislature has unlimited authority *in law* to amend the budget.
- b. Yes, the legislature has authority *in law* to amend the budget, with some limitations.
- c. Yes, the legislature has authority *in law* to amend the budget, but its authority is very limited.
- d. No, the legislature does not have any authority *in law* to amend the budget.
- e. Not applicable/other (please comment).

Citation:

Comment:

The process of scrutiny and approval of the executive's budget proposal is regulated by article 42 of the "Law on the main principles of the budget right." This article does not regulate implications that arise if the Law on the budget does not receive the absolute majority out of the total number of deputies. In this case, the budget proposal is returned to the Government for amendments.

Reassessment of the researcher has led to the change in the response. The contradiction with previous research is connected with the following:

The Parliament can return the budget proposal with its comments to the Government. However, introducing any amendments to the budget is followed by huge technical work as it leads to other changes in the elements of the budget. Such technical work is done by the Government. In the past research I assessed it as the Parliament cannot introduce changes in to the budget. It was my mistake.

Researcher Response to this Question was "b"

Peer Reviewer One Comment: A more appropriate response to this question would be "a" since by law legislature has the authority.

Peer Reviewer Two Comment:

IBP Comment: Please see Note 1.

a

<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ul style="list-style-type: none"> a. The approved budget includes program-level detail. b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). c. The approved budget includes only departmental totals. d. The approved budget includes less information than departmental totals or the approved budget is not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The "Law of the KR on the Republican budget for 2009 and prognosis for 2010-2011" contains the Budget of Development (Appendix #3) on program-level expenditures.</p> <p><u>Researcher Response to this question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "a" as the comment states.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I chose my answer "b" because in appendix #3 the generalized information on capital budget in the form of donor projects is presented. Information on separate programs, for instance, in the Ministry of Health (on tuberculosis, HIV/AIDS prevention, etc.) or Ministry of Education (on higher or vocational education, etc) is not presented.</p> <p><u>IBP Comment:</u> IBP editors chose answer "b" to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>b</p>
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Executive's Implementation of the Budget	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> In-year reports on actual expenditure are released at least every month. In-year reports on actual expenditure are released at least every quarter. In-year reports on actual expenditure are released at least semi-annually. In-year reports on actual expenditure are not released. Not applicable/other (please comment). <p><u>Citation:</u> http://www.kazna.gov.kg/index.php?option=com_content&task=view&id=80&Itemid=107; Analytical references on the republican budget implementation are published in this part of the site. http://www.kazna.gov.kg/index.php?option=com_content&task=view&id=88&Itemid=105; Reports on the republican budget implementation are published in this part of the site (republican and local budgets).</p> <p><u>Comment:</u> Approximately up till October 2008 the in-year reports were published on a regular basis in the above cited websites. Then, their publication was ceased and the reports that were available there before disappeared. The Ministry of Finance explained this with modernization of the website of the Treasure. At present, the in-year reports are exposed on the site but, appear 2-3 months behind schedule.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> Yes, in-year reports cover all expenditures. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. Yes, in-year reports cover less than two-thirds of expenditures. No in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation:</u> http://www.kazna.gov.kg/index.php?option=com_content&task=view&id=80&Itemid=107; Analytical references on the republican budget implementation are published in this part of the site. http://www.kazna.gov.kg/index.php?option=com_content&task=view&id=88&Itemid=105; Reports on the republican budget implementation are published in this part of the site (republican and local budgets).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ol style="list-style-type: none"> The in-year reports on actual expenditures organized by administrative unit contain program-level detail. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs). The in-year reports on actual expenditures organized by administrative unit contain only departmental totals. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Such information is not accessible to the public although, according to the <i>Law on access to information hold by the state bodies and local government bodies</i>, it must be published.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> a. Yes, comparisons are made for all expenditures. b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures. c. Yes, but comparisons are made for less than two-thirds of expenditures. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> (http://www.kazna.gov.kg/index.php?option=com_content&task=view&id=80&Itemid=107)- Analytical references.</p> <p><u>Comment:</u> The analytical references on budget implementation contain comparisons of actual and originally planned expenditures, and of expenditures for the same period of the past year on the main items of economic classification.</p> <p>Researcher reassessment has led to the change in response from 2008. The analytical references on budget implementation contain comparisons on all main items of the economic classification.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ul style="list-style-type: none"> a. In-year reports on actual revenue collections by source of revenue are released at least every month. b. In-year reports on actual revenue collections are released at least every quarter. c. In-year reports on actual revenue collections are released at least semi-annually. d. In-year reports on actual revenue collections by source of revenue are not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> http://www.kazna.gov.kg/index.php?option=com_content&task=view&id=80&Itemid=107; Analytical references on the republican budget implementation are published in this part of the site. http://www.kazna.gov.kg/index.php?option=com_content&task=view&id=88&Itemid=105; Reports on the republican budget implementation are published in this part of the website (republican and local budgets).</p> <p>Due to the modernization of website of the Treasure the in-year reports are published but this is done with delays in the schedule.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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87. What share of revenue is covered by the in-year reports on actual revenue collections?

- a. In-year reports cover the actual revenue collections of all sources of revenue.
- b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue.
- c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources.
- d. In-year reports on actual revenue collections are not released to the public.
- e. Not applicable/other (please comment).

Citation:

[http://www.kazna.gov.kg/index.php?option=com_content&task=view&id=80&Itemid=107;](http://www.kazna.gov.kg/index.php?option=com_content&task=view&id=80&Itemid=107)

The analytical references on the republican budget implementation are published in this part of the website.

[http://www.kazna.gov.kg/index.php?option=com_content&task=view&id=88&Itemid=105;](http://www.kazna.gov.kg/index.php?option=com_content&task=view&id=88&Itemid=105)

The reports on the republican budget implementation are published in this part of the website (republican and local budgets).

Comment:

Due to the modernization of website of the Treasure the in-year reports are published but this is done with delays in the schedule.

b

Researcher Response to this question was "b"

Peer Reviewer One Comment: A more appropriate response to this question would be "a" since by law they must be done.

Peer Reviewer Two Comment:

Researcher Response: I chose my answer because almost all information on revenue incomes in the above reports are presented. However, no detailed information is provided on non-tax revenues excluding generalized information on non-tax revenues such as, for instance, revenues from fines and penalties, special accounts (around 10% of the revenue part of the budget), grants, transfers. It is possible to find information on grants and transfers by studying other tables of the budget but, for instance, information on Russian grant is not available to the public.

IBP Comment: IBP editors chose answer "b" to maintain the consistency of the assumptions used in selecting answers across the countries.

<p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> a. Yes, comparisons are made for all revenue sources. b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources. c. Yes, but comparisons are made for less than two-thirds of revenue sources. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Comparisons of planned data and revenues for the same period of the past year are presented in <i>Analytical references on budget implementation</i>. Available at: http://www.kazna.gov.kg/index.php?option=com_content&task=view&id=80&Itemid=107.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ul style="list-style-type: none"> a. Yes, in-year reports on actual borrowing are released at least every month. b. Yes, in-year reports on actual borrowing are released at least every quarter. c. Yes, in-year reports on actual borrowing are released at least semi-annually. d. No, in-year reports on actual borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The assessment of researcher has changed since 2008.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C

90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?
- a. Yes, extensive information related to the composition of government debt is presented.
 - b. Yes, key additional information is presented, but some details are excluded.
 - c. Yes, some additional information is presented, but it lacks important details.
 - d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released.
 - e. Not applicable/other (please comment).

Citation:

Comment:

There is no information on the schedule of debt servicing and loan interest rates.

b

Researcher Response to this question was "b"

Peer Reviewer One Comment: A more appropriate response to this question would be "d" according to the researcher.

Peer Reviewer Two Comment:

Researcher Response: I chose my answer because in budget and reports of the Government general information is presented on the state debt with its breakdown on external and internal, servicing of the principle and interests on debt. In addition, in an annex of the project proposal - Budget of development (Programs of state investment) funds on donors/borrowings are presented. However, there is no information on borrowings not included in Program of state investments. There are conditions on some debt obligations presented, and some are not known, i.e. it does not have a systematic character.

IBP Comment: IBP editors chose answer "b" to maintain the consistency of the assumptions used in selecting answers across the countries.

<p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ul style="list-style-type: none"> a. Reports are released 1 month or less after the end of the period. b. Reports are released 2 months or less (but more than 1 month) after the end of the period. c. Reports are released more than 2 months after the end of the period. d. In-year reports are not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> By September 15, 2009 the reports on budget implementation for January-July 2009 were released, but there is no report published for the period January-August 2009. Compared to the last years, the website of the Treasury, where the reports on budget implementation are published, is being updated only rarely. In addition, the World Bank used to finance a publication of a quarterly newsletter that is not done anymore.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<p>92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ul style="list-style-type: none">a. Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget.b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details.c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details.d. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget.e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The report for 6 months of the budget year is an ordinary monthly report, and it does not contain data in accordance with recommended standards of the OECD. Available at: http://www.kazna.gov.kg/index.php?option=com_content&task=view&id=80&Itemid=105.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ol style="list-style-type: none"> a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u> The report for 6 months of the budget year is an ordinary monthly report, and it does not contain data in accordance with recommended standards of the OECD. Available at: http://www.kazna.gov.kg/index.php?option=com_content&task=view&id=80&Itemid=105.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ol style="list-style-type: none"> a. The mid-year review includes program-level detail for expenditures. b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). c. The mid-year review includes only departmental totals (or functional totals). d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The report for 6 months considered to be ordinary report. http://www.kazna.gov.kg/index.php?option=com_content&task=view&id=80&Itemid=105.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The report for 6 months of the budget year is an ordinary monthly report, and it does not contain data in accordance with recommended standards of the OECD.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain <i>minimal</i> level specified in law or regulation)?</p> <ul style="list-style-type: none"> a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units. b. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment. c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented. d. No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The budget of the republic, which is published for the forthcoming year, contains an article that gives right to the Government to make modifications to the budgets' figures. These modifications are scrutinized and approved by the Parliament. In accordance with the law it must be done as indicated in the item (a) but in fact the Government obtains authorization of the legislature <i>after</i> shifting funds.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?

- a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year.
- b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities.
- c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities.
- d. No, the procurement process was not open and competitive in practice.
- e. Not applicable/other (please comment).

Citation:

Citations:

1. Article in newspaper "Case #...." dated 21.01.09, . "One step before coma."

2. Article in newspaper "Vecherniy Bishkek." dated 13.03.09, "Pierced."

3. Article in newspaper "Vecherniy Bishkek." dated 26.02.09, "I am taking revenge and it is horrible."

4. Article in newspaper "Moskovskiy komsomolets," February, 2009, "The scandal."

12 articles in electronic media: www.akipress.kg , 13.01.09;www.24.kg , 13.01.09; www.24.kg 29.01.09; IA "24 kg," 04.02.09, 05.02.09, 06.02.09, 17.02.2009, 25.02.2009, 25.02.2009, 02.03.2009, 03.03.2009.

Comment:

The legislation on state procurements as a whole follows an open and competitive process but in practice it is not open and competitive. If authorized bodies reveal violation of the legislation on state procurement, information is usually concealed from the media and public.

Researcher Response to this question was "d"

Peer Reviewer One Comment: Possibly "b" is a better answer.

Peer Reviewer Two Comment:

Researcher Response: At the beginning of 2009 the USAID conducted a survey among suppliers of Bishkek city, which are included in the data base of State Procurement Agency was conducted. It revealed that procurements are carried out openly only on paper, i.e. the openness provided for by law but the law has loopholes which allow avoiding it.

IBP Comment: IBP editors chose answer "d" to maintain the consistency of the assumptions used in selecting answers across the countries.

d

<p>98. When does the legislature typically approve supplemental budgets?</p> <ul style="list-style-type: none"> a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> An increase of the items of expenditure is possible only at the expense of over-predicted flows of revenues. This happens rarely. Usually, the Government makes changes on shift of funds. There were precedents of redistribution of funds after actual excess of expenditures on some sort of items. It was pressing problem in relationships between Parliament and the Government.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ul style="list-style-type: none"> a. Supplemental budgets are generally equal to 2 percent or less of the original budget. b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget. c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget. d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Due to various natural disasters the expenditures of the Ministry of Emergency Situations might be increased for more than 10%.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ul style="list-style-type: none"> a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget. b. Expenditures are approved after the funds are expended, but before the end of the fiscal year. c. Expenditures are approved after the end of the fiscal year, for example in the next budget. d. Such expenditure takes place without legislative approval. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> According to article 21 of the "Law on the main principles of the budget right" (#78, 18 June 1998) contingency expenditures might be covered from the Reserve Fund of the President or that of the Government without approval by the legislature within the scope of up to 1% to the volume of budget expenditures on each reserve fund (excluding the reserve funds of the President and the Parliament), and reserve funds of the heads of state administrations as well. In accordance with article 28 of the same law, in an emergency situation the legislature, on the proposal of the Government, approves contingency budget with specification of the source of the revenue.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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Executive's Year-end Report and the Supreme Audit Institution	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?</p> <ol style="list-style-type: none"> The report is released six months or less after the end of the fiscal year. The report is released 12 months or less (but more than six months) after the end of the fiscal year. The report is released more than 12 months after the end of the fiscal year. The executive does not release a year-end report. Not applicable/other (please comment). <p><u>Citation:</u> Article 45 of the Law on the main principles of budget right.</p> <p><u>Comment:</u> According to the law, the report on budget implementation must be published no later than May 15th, i.e. not earlier than 6 months after the end of the budget year. The 2008 year-end report was available upon civic inquiry on august 2009.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ol style="list-style-type: none"> Yes, all data on actual outcomes have been audited. At least two-thirds, but not all, of the data on actual outcomes have been audited. Less than two-thirds of the data on actual outcomes have been audited. None of the data on actual outcomes has been audited, or a year-end report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Article 27 of the Law on the main principles of budget right and article 4 of the Law on the Chamber of Accounts of the Kyrgyz Republic, the Chamber of Accounts is authorized to conduct an audit of the budget implementation; but a time limit is not set.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There is no significant difference between enacted levels and actual outcome for expenditures in 2008 Year-End Report.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ul style="list-style-type: none"> a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level. b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases). c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals). d. No explanation of the differences is provided, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There is no significant difference between enacted levels and actual outcome for expenditures in 2008 Year-End Report.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> For instance, we know the amount of our non-financial assets that are described in the reports on budget implementation of the Treasury. However, privatization of such properties as "KyrgyzTelecom" and "SeverElectro" was carried out in a clandestine manner and the public realized it only post factum.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>

<p>109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country’s most impoverished populations and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key issues, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information is not presented on extra-budgetary funds, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

The Independence and Performance of the Supreme Audit Institution	
<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ol style="list-style-type: none"> Final audited accounts are released to the public six months or less after the end of the fiscal year. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There are no set time-limits for drafting the audit of the budget implementation, and an audit report is not released to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ol style="list-style-type: none"> All expenditures have been audited and the reports released to the public. Expenditures representing at least two-thirds of, but not all, expenditure have been audited. Expenditure representing less than two-thirds of expenditure have been audited. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There are no set time-limits for drafting the audit of the budget implementation, and an audit report is not released to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ul style="list-style-type: none"> a. The annual audit report(s) includes one or more executive summaries summarizing the report's content. b. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year. c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Such reports are not released to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
<p>114. 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?</p> <ul style="list-style-type: none"> 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 they are removed. b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature. c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> On July 21, 2008 changes to the <i>Law on Chamber of Accounts</i> (Articles 16 and 19) were introduced. Now the Chairman of the Chamber of Accounts is elected and dismissed by the Parliament on the proposal of the President.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>

<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, the SAI releases to the public audits of all extra-budgetary funds. b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds. c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds. d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Chamber of Accounts does not release audit reports to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have *the discretion in law* to undertake those audits it may wish to?

- a. The SAI has full discretion to decide which audits it wishes to undertake.
- b. The SAI has significant discretion, but faces some limitations.
- c. The SAI has some discretion, but faces considerable limitations.
- d. The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

Citation:

Law of the KR On Chamber of Accounts (#117, August 13, 2004).

Comment:

Researcher Response to this question was "b"

Peer Reviewer One Comment: I do not know what limitations exist. A more appropriate response to this question would be "a."

Peer Reviewer Two Comment: I suggest the answer should be changed as suggested by Peer Reviewer one "a."

Researcher Response: I chose to keep my answer "b." Yes, there are no formal limitations and therefore we should agree with Peer Reviewer One. However, it is important to note that in 2008 changes were introduced in the *Law on Chamber of Accounts* in accordance with which in the supreme body of the Chamber of Accounts (the Board of Chamber of Accounts) one representative of the President and two representatives of the Parliament were introduced. The total number of members of the Board of the Chamber of Accounts is 7. Taking into account a "pocket" size of the Chamber of Accounts (Chairman and three auditors), the presence of representatives of the President and Parliament (which are active participants of the budget process) may significantly weaken the control functions of the Chamber.

IBP Comment: IBP editors chose answer "a" to maintain the consistency of the assumptions used in selecting answers across the countries.

a

<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ul style="list-style-type: none"> a. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. 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. c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. d. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ul style="list-style-type: none"> a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate. b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate. c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate. d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Chamber of Audits does not employ designated staff for auditing the security sector (the Ministry of Defense, Ministry of Interior Affairs, and State Committee of the National Security).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?</p> <ul style="list-style-type: none"> a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year. b. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year. c. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit. d. No, the SAI does not maintain any formal mechanisms of communication with the public. e. Not applicable. <p><u>Citation:</u></p> <p><u>Comment:</u> In accordance with the <i>Law of the KR on the examination procedure of appeals of citizens</i> (#67, May 04, 2007) any state body, including the Chamber of Accounts, is obliged to examine complaints and proposals of citizens. According to the Head of Administration Department of the Chamber of Accounts such appeals might have influence on the schedule of the work of the organization and determine organizations, which will be subjected to auditing.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ul style="list-style-type: none"> a. Yes, all audit reports are scrutinized. b. Yes, most audit reports are scrutinized. c. Yes, some audit reports are scrutinized. d. No, audit reports are not scrutinized. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>

<p>121. 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?</p> <ul style="list-style-type: none"> a. Yes, the executive reports publicly on what steps it has taken to address audit findings. b. Yes, the executive reports publicly on most audit findings. c. Yes, the executive reports publicly on some audit findings. d. No, the executive does not report on steps it has taken to address audit findings. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Government does not publish reports with measures to be taken to implement recommendations of the auditors. But sometimes the media that participate in the Government’s sessions provide information to the public. Taking into account the low level of the freedom of media in Kyrgyzstan such information is strictly limited.</p> <p><u>Researcher Response to this Question was “c”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.”</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> Please see Note 1.</p>	d
<p>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations. b. Yes, a report is released, covering key audit recommendations, but some details are excluded. c. Yes, a report is released, but it lacks important details. d. No, a report is not produced or it is prepared for internal purposes only (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The report is not produced.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"> a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs. b. Yes, legislators are provided audit reports on secret items, but some details are excluded. c. Yes, legislators are provided audit reports on secret items, but they lack important details. d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Audit reports of secret programs are not provided to the legislature.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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