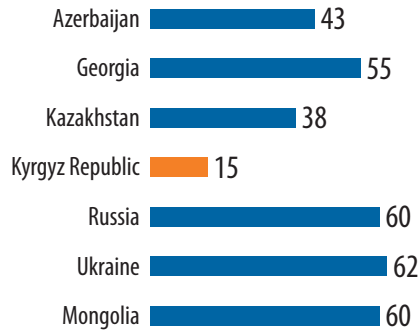


**Overall score: 15** (Out of 100) Provides scant information to the public in its budget documents during the year.

### How Does Kyrgyz Republic Compare to Its Neighbors?



## Key Findings

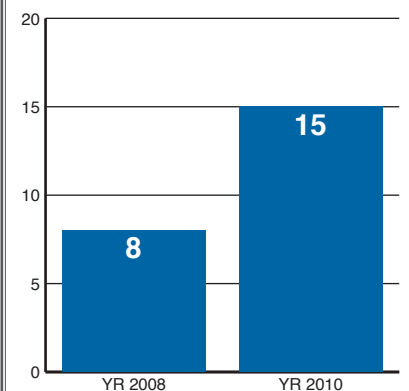
The scores for 92 questions from the Open Budget Survey 2010 (see text box) are used to compile objective scores and rankings of each country's relative transparency. These scores constitute the Open Budget Index (OBI).

Kyrgyz Republic's OBI 2010 score is 15 out of 100, which is one third of the average score (42) for the 94 countries surveyed. Its score is the lowest among the seven countries studied from the Central Asia region. The average score for the other Central Asian countries is 53.

Kyrgyz Republic's score indicates that the government provides the public with scant information on the central government's budget and financial activities assessed by the Survey. This makes it virtually impossible for citizens to hold the government accountable for its management of the public's money.

Kyrgyz Republic's OBI score did increase from 8 to 15 from 2008 to 2010 because it has started publishing more comprehensive Year-End Reports.

### OBI Scores Over Two Surveys



**Adequacy & Availability of Eight Key Budget Documents**

Document	Level of Information Grade*	Publication Status
Pre-Budget Statement	E	Not Produced
Executive's Budget Proposal	E	Produced, Not Published
Enacted Budget	B	Published
Citizens Budget	E	Not Produced
In-Year Reports	B	Published
Mid-Year Review	E	Not Produced
Year-End Report	C	Published
Audit Report	E	Produced, Not Published

\* Grades for the comprehensiveness and accessibility of the information provided in each document are calculated from the average scores received on a subset of questions from the Open Budget Survey related to each document. An average score between 0-20 (scant information) is graded as E; 21-40 (minimal) is graded as D; 41-60 (some) is graded as C; 61-80 (significant) is graded as B; and 81-100 (extensive) is graded as A.

An **Executive's Budget Proposal** is the government's most important policy instrument. It presents how the government plans to raise revenues and where these funds are allocated, thus transforming policy goals into action. In the Kyrgyz Republic the Executive's Budget Proposal is produced but not made public.

A **Pre-Budget Statement** sets forth the broad parameters that will define the government's forthcoming budget. The Kyrgyz Republic does not produce a Pre-Budget Statement.

An **Enacted Budget** becomes a country's law and provides the baseline information for all budget analyses conducted during the budget year. In general terms, the Enacted Budget should provide data that the public can use to assess the government's stated policy priorities and hold it to account. The Kyrgyz Republic publishes a fairly comprehensive Enacted Budget, but it does not contain program level detail.

A **Citizens Budget** is a nontechnical presentation of a government's budget that is intended to enable the public — including those who are not familiar with public finance — to understand a government's plans. The Kyrgyz Republic does not produce a Citizens Budget.

**In-Year Reports** provide a snapshot of the budget's effects during the budget year. They allow for comparisons with the Enacted Budget figures and thus can facilitate adjustments. The Kyrgyz Republic publishes fairly comprehensive In-Year Reports but they lack program level detail.

A **Mid-Year Review** provides a comprehensive overview of the budget's effects at the midpoint of a budget year and discusses any changes in economic assumptions that affect approved budget policies. Information in this report allows the government, legislature, and the public to identify whether or not adjustments related to revenues, expenditures, or borrowing should be made for the remainder of the budget year. The Kyrgyz Republic does not produce a Mid-Year Review.

# OPEN BUDGET SURVEY 2010

## Kyrgyz Republic

The International Budget Partnership's Open Budget Survey assesses the availability in each country assessed of eight key budget documents, as well as the comprehensiveness of the data contained in these documents. The Survey also examines the extent of effective oversight provided by legislatures and supreme audit institutions (SAI), as well as the opportunities available to the public to participate in national budget decision-making processes.

Research to complete this country's Open Budget Survey was undertaken by:

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A **Year-End Report** compares the actual budget execution to the Enacted Budget. Year-End Reports can inform policymakers on tax policies, debt requirements, and major expenditure priorities, facilitating adjustments for upcoming budget years. The Kyrgyz Republic publishes a Year-End Report, but it is not sufficiently comprehensive. It does not, for instance, provide data on extra budgetary funds, and data on actual outcomes are not audited.

An **Audit Report** is an evaluation of the government's accounts by the country's supreme audit institution (SAI). It reports whether the government has raised revenues and spent national revenue in line with the authorized budget, whether the government's bookkeeping is balanced and accurate, and whether there were problems in the management of public funds. The Kyrgyz Republic produces an Audit Report, but it is not made public.

## *Public Participation and Institutions of Accountability*

Beyond improving the availability and comprehensiveness of key budget documents, there are other ways in which the Kyrgyz Republic's budget process can be made more open. This includes ensuring the existence of a strong legislature and SAI that provide effective budget oversight and providing greater opportunities for public engagement in the budget process.

### **Are oversight bodies effective in their budget role?**

Oversight Institution	Strength**
Legislature	Moderate
SAI	Moderate

\*\* Legislature and SAI strengths are calculated from the average scores received for a subset of questions from the Open Budget Survey. An average score between 0-33 is graded as weak, 34-66 as moderate, and 67-100 as strong.

According to the Open Budget Survey, budget oversight provided by the Kyrgyz Republic's legislature is inadequate because it does not:

1. have full powers to approve any changes made to the budget over the course of the fiscal year; and
2. hold open budget discussions at which the public can testify.

According to the Open Budget Survey, budget oversight provided by the Kyrgyz Republic's SAI is inadequate because it does not:

1. have sufficient resources to meaningfully exercise its mandate;
2. issue timely Audit Reports on the final expenditures of national departments; and
3. issue reports on the follow-up steps taken by the executive to address audit recommendations.

## **Recommendations**

### **Kyrgyz Republic should:**

- publish the Executive's Budget Proposal and Audit Report on government websites;
- produce and publish the Pre-Budget Statement, Citizens Budget, and Mid-Year Review;
- strengthen the role of the legislature and the SAI in the budget process; and
- provide opportunities for the public to attend and testify at legislative hearings on the budget.