

# **BUDGET TRANSPARENCY RATING OF LOCAL GOVERNMENTS IN MONGOLIA**

## **FINAL REPORT**

Open Society Forum, Citizens' Budget Oversight Network with  
Support of International Budget Partnership



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## **CONTENTS**

1. SUMMARY .....	3
2. CONTEXT .....	5
3. RANKINGS .....	6
4. RESULTS AND DISCUSSIONS.....	8
4.1. SCORE ONE: AVAILABILITY OF BUDGET INFORMATION .....	8
4.2. SCORE TWO: TRANSPARENCY AND PARTICIPATION AS A NORM AND PRACTICE .....	11
5. RECOMMENDATIONS FOR POLICY ACTIONS .....	19
6. ATTACHMENTS.....	21
6.1. METHODOLOGY .....	21
6.2. QUESTIONNAIRE .....	25
6.3. GUIDE TO FILLING IN THE QUESTIONNAIRE.....	43
6.4. ANSWERS TO THE QUESTIONNAIRE .....	54
6.5. RESEARCHERS.....	56

## 1. SUMMARY

Sub-national budget transparency rating (BTR) is the first attempt to independently evaluate the state of transparency of budget documents and openness of budget processes at the aimag (provincial) government level in Mongolia. The project has been sponsored by International Budget Partnership's Open Budget Initiative, and implemented by Open Society Forum Mongolia, a non-governmental organization, in partnership with a network of independent civil society organizations - Citizens' Budget Oversight Mongolia. The project span a period of April 2010 – April 2011, during which the methodology was developed, tested, refined and implemented, and this report has been produced and presented to public.

The main output of this project is the ranking of all 21 aimags and the capital city, Ulaanbaatar, of Mongolia based on the state of transparency and openness of local government budget documents and budget processes. The ranking is based on the answers of the questionnaire which comprises two tables with comparative budget document availability indicators and 60 carefully designed questions, each with multiple options for answers and a prescribed score. The actual data collection period covered the span of November 2010-February 2011, the time period when local governments approve their budgets for the next year.

Overall results of the analysis are disappointing. Out of maximum 100 points that aimags (unless specifically clarified the term 'aimag' in this report would include Ulaanbaatar, the capital city) could have received, the average score is only 33.2 points, indicating there is much work that local governments can do to improve the state of transparency of budget documents and openness of budget processes. The assessment of the legal requirements for budget transparency and openness created by local governments yielded only 19 points; overall comprehensiveness and transparency of ten key budget documents scored 30.8 points; and the openness of budget processes at local government levels is assessed at 35.7 points.

It should be noted though that across different aimags scores vary greatly. Furthermore, rankings of aimags have been analyzed in comparison with the sizes of aimag territory and population, their distances from the capital city, Ulaanbaatar, and aimag development indices developed by the government as well as the number of mining licenses that has been issued on the territory of each aimag. These analyses showed no strong relationship between these demographic parameters and the performance on the budget transparency ranking, suggesting that budget transparency and openness is much dependent on the style and attitude of local governments and not standard across even neighboring aimags or aimags with identical demographic and economic conditions.

The first of its kind in Mongolia, this independent analysis of budget transparency and openness at the local level provides an opportunity to promote public discourse on how to improve the current state of affairs given the fundamental right of citizens to know what their governments are doing for the citizens' well-being. Citizens will also be able to track local government priorities and monitor specific spending programs and projects. On the other hand, BTR provides a good methodological base for local governments to ensure greater transparency of budget information and openness of budget processes.

After all, at this age of information technology, and with increasing revenues that is mainly due to the growth of mining related activities, local governments are under greatest scrutiny from both the public and the central government. Good practices in transparency and budget openness will improve the trust of citizens, enable them to keep the local government accountable, and thus increase the probability that revenues derived from the use of exhaustible resources is properly used. On the other hand, for a unitary state such as Mongolia, local governments, to fulfill their mandates and genuine aspirations for local development, will gain trust of both public and the central government for fiscal decentralization agenda which has been much debated in the society for the past 20 years.

It is expected that the BTR be repeated in two years time to track changes in the practices of availability of budget information and public participation in budget processes.

## 2. CONTEXT

Mongolia is a unitary country with significant fiscal powers vested in the central government. Yet, most of the public services, such as education and health, are provided at the local level. The financing of public services at the local level comes from either the central government budget (often most significant part of the budget since this financing covers education and health services, two of the most important and sizable public services) or the local government budgets. The high level of fiscal centralization and top-down approach in budgeting precludes effective public participation in budget processes and leaves local governments with little fiscal powers, and therefore with little incentive to be accountable to the public over the management of budget funds. In recent years, due to the soaring prices of main mineral commodities which generate significant export revenue, both central and local government budgets increased significantly, creating demand from the public for scrutiny over the public spending and its efficiency, but this demand is often not addressed by the government agencies due to the lack of established and universally known systems for transparent and accountable spending. In particular, the level of financing for capital expenditures has risen significantly, causing many problems especially at local government levels where procurement processes have not been well established and lacked public oversight and efficiency in the past given such expenditures had not been a big part of the local budgets.

In general budget transparency has been a problem in Mongolia as evidenced by a low ranking in Open Budget Index of 2008. There is no Access to Information legislation, and although budgets are not secret by legislation, in practice it is very hard for average citizens to obtain credible and detailed information about budget formulation and spending that would allow them to meaningfully participate in budget processes and demand accountability from the government officials. Local government officials would divert questions about transparency and give such explanations as lack of fiscal authority of local authorities, small budgets and existence of internal governmental systems to ensure accountability. However, this is not enough for citizens, especially in this age of increased revenue flows from the rapidly growing mining sector and increased debate about the need for greater fiscal decentralization. Especially in the mining regions, citizens are asking governments to account for proceeds from mining companies and public service quality given increased migration and burden on social infrastructure in these regions.

There has been no effort to measure budget transparency and openness at the local government level, although individual assessments, mostly aimed at identifying local government needs, have been conducted by mostly donor community. There are also internal governmental reporting structures under which local governments would provide information to central authorities. Therefore, BTR is the first of its kind that is done independently.

### 3. RANKINGS

Overall rankings and scores which local governments of aimags and the capital city have received are shown in Table 1 below.

**Table 1. Overall Budget Transparency Ranking and scores received by local governments**

Ranking	Aimags	Score 1	Score 2	Total Score
1	Ulaanbaatar	80	40.3	52.2
2	Arhangai	60	38.5	45.0
3	Hovd	50	42.7	44.9
4	Selenge	55	37.3	42.6
5	Bulgan	60	34.5	42.2
6	Uvs	35	43.0	40.6
7	Dornogovi	45	37.5	39.8
8	Tuv	50	33.5	38.5
9	Dornod	45	33.0	36.6
10	Huvsgul	45	32.8	36.5
11	Zavhan	40	32.5	34.8
12	Govisumber	55	25.2	34.1
13	Uvurhangai	55	25.2	34.1
14	Suhbaatar	50	24.8	32.4
15	Bayanhongor	55	20.2	30.6
16	Govi-Altai	20	31.2	27.8
17	Umnugovi	25	27.5	26.8
18	Hentii	25	22.7	23.4
19	Darhan-Uul	25	22.3	23.1
20	Bayan-Ulgii	20	23.2	22.2
21	Orhon	10	17.8	15.5
22	Dundgovi	10	6.0	7.2
<b>Average Score</b>		41.6	29.6	33.2

All aimags have been ranked according to the overall scores their received. The overall scores consist of two scores: Score 1 is for the level of accessibility of ten key budget documents to citizens (discussed in greater detail in Section 4.1), and Score 2 shows the scores received on 60 questions of the study that detail the level of (1) legal requirements for budget transparency, (2) detail and quality of key budget documents, and (3) openness of budget processes that enables citizens participation in these processes.

Overall, the performance of aimags and Ulaanbaatar in terms of budget transparency and openness is dire. Out of possible 100 points, the average score has been 33.2. Only Ulaanbaatar, mostly thanks to its extensive use of internet for budget information dissemination, has scored more than half of the

possible points (52.2). Disappointing results are shown by Dundgovi and Orhon, the second largest town in Mongolia. Aimags in western region scored 34 points on average, while Hangai region aimags scored 34, central region 30.3 and eastern region 30.7 points on average.

## 4. RESULTS AND DISCUSSIONS

In this section, we will present the main findings of the study on the general availability of budget information in aimags and the capital of Mongolia, and then shift to a more detailed analysis of the issues related to the budget transparency and openness, including different practices employed by local governments to improve budget transparency, participation and accountability.

### 4.1. SCORE ONE: AVAILABILITY OF BUDGET INFORMATION

In preparing BTR, we have collected information about the access to budget information by citizens at the local government level. In doing so, we have focused on 10 key budget documents that local governments produce or could easily produce<sup>1</sup>. The availability of these 10 budget documents to public will be the base for citizens' informed and active participation in budget processes and the necessary prelude to demanding accountability over the budget formulation, spending and control by relevant government officials and authorities. Since our study covered 21 aimags and the capital city, in total, 220 budget reports have been studied in detail.

Overall, only 22.3 percent of all available 220 documents are freely available to citizens, i.e. through internet or as free publications that can easily be located by the citizens, as can be seen from Table 2. Another 38.6 percent of the key documents are available only on request, i.e. citizens would exert significant effort and spend non-trivial time to obtain these documents. Going further, a significant 26.8 percent of the key budget documents are actually produced by the local governments, but kept out of public's reach. And most alarmingly, 12.3 percent of all documents are either not produced at all, or our researchers did not get an adequate response from the officials on where these documents can be located or if they are even produced.

**Table 2. Availability of key budget documents**

<b>Budget Documents</b>	<b>Freely available</b>	<b>Available on request</b>	<b>Official use only</b>	<b>Not produced</b>	<b>Total</b>
<b>Annual Report</b>	8	9	5		22
<b>Approved Budget</b>	13	8	1		22
<b>Auditor's Report</b>	9	9	4		22
<b>Budget Amendment</b>	6	3	9	4	22
<b>Budget Framework</b>	2	8	8	4	22
<b>Budget Pre-Proposal</b>	2	13	7		22
<b>Budget Proposal</b>	3	16	3		22
<b>Monthly Report</b>		7	12	3	22
<b>Quarterly Report</b>	1	4	9	8	22
<b>Summary Budget</b>	5	8	1	8	22
<b>Overall</b>	<b>49</b>	<b>85</b>	<b>59</b>	<b>27</b>	<b>220</b>

<sup>1</sup> The list of these key documents can be found in the Section 0 of this report on the Methodology employed in this study.



<b>Share of Total</b>	22.3%	38.6%	26.8%	12.3%	100.0%
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Of the ten key budget documents that have been scrutinized under this research, Approved Budgets have been the most accessible by citizens, being freely available in 13 of 22 administrative units covered under this study. But while approved budgets are more or less can be obtained by ordinary citizens either freely or through formal requests, budget amendments, which are recently quite a normal practice in the government, are much less under the scrutiny of the public, as in nine cases the amendments are produced for official use only, and in four cases they have not even been produced, as relevant government officials claim. Budget execution reports, including monthly, quarterly and annual reports are still not made public in several provinces, or even not produced as it is in case with monthly and quarterly reports, indicating low scrutiny over how the budgets are spent during the course of the budget year. Low access to key budget planning documents such as Budget framework statement, Pre-proposal, and Proposal suggest significant obstacles for citizens to engage in budget formulation processes, especially at the early stages of planning of the next year's budget.

Looking at the availability of the budget documents by region (Table 3), we can see that in Ulaanbaatar, the capital, budget documents are much more accessible to citizens, mainly thanks to web based distribution of different budget documents. At the same time, more than a quarter of budget documents was not produced, or researchers were not even able to get answers from authorities, in three Eastern provinces. In Central provinces, 45.7 percent of the documents are either not produced or produced, but available for official use only. The situation in Western aimags is also dismal, with only four percent of documents being freely available, and 58 percent of the documents available on request only, a significant burden to citizens, and 30 percent of the documents open to officials only.

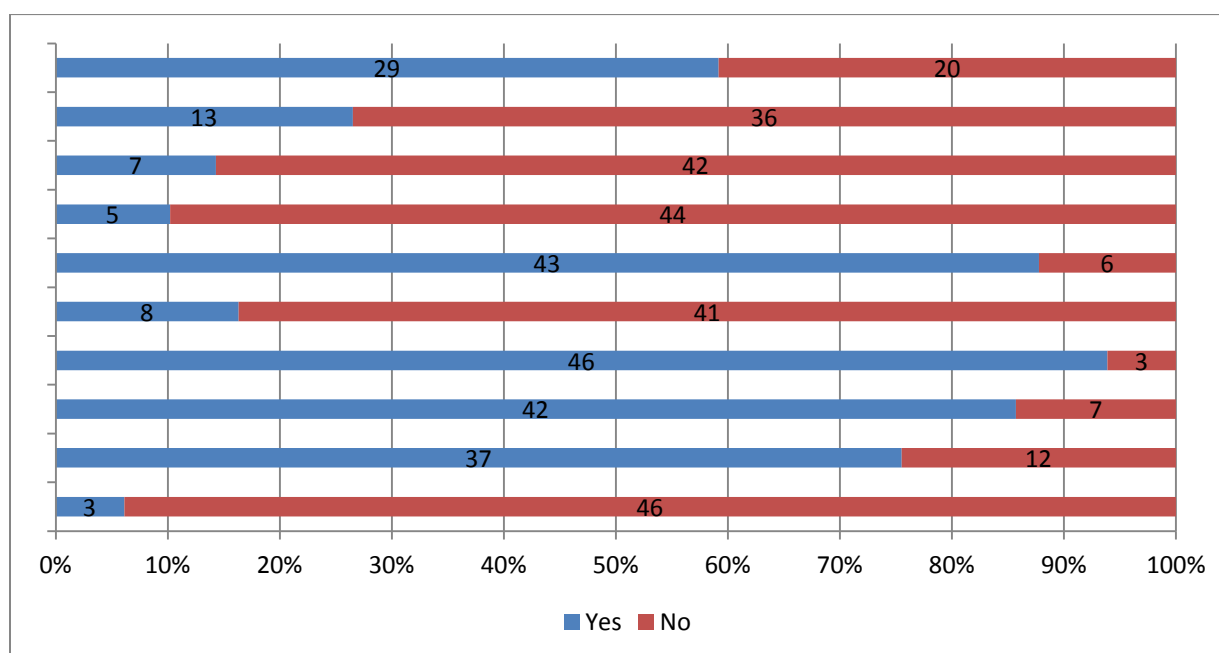
**Table 3. Availability of budget documents by region as share of total number of documents studied**

<b>Region</b>	<b>Freely available</b>	<b>Available on request</b>	<b>Official use only</b>	<b>Not produced</b>	<b>Grand Total</b>
<b>Capital</b>	80.0%	0.0%	20.0%	0.0%	100.0%
<b>Central</b>	21.4%	32.9%	34.3%	11.4%	100.0%
<b>Eastern</b>	20.0%	40.0%	13.3%	26.7%	100.0%
<b>Hangai</b>	30.0%	35.0%	23.3%	11.7%	100.0%
<b>Western</b>	4.0%	58.0%	30.0%	8.0%	100.0%
<b>Total</b>	<b>42</b>	<b>84</b>	<b>67</b>	<b>27</b>	<b>220</b>
<b>Share</b>	22.3%	38.6%	26.8%	12.3%	100.0%

We have also looked at different channels that local governments use to disclose budget documents, and timing of such disclosures, as shown in Figure 1. Several channels have been used to make documents public by local authorities. Out of documents which are freely available to citizens, (that is, 49 documents out of 220 considered in the study), about 29 are actually available online on the websites of the local governments. Information boards, which potentially are great channels for distributing information on budgets to citizens given a small size of the aimag centers have been used sparingly, in

13 cases only. The use of such traditional and often efficient public spaces as information centers (which exist in all aimags under different names such as information and internet centers) and libraries for budget information dissemination is very low, with only seven and five documents available through these channels respectively. Only 16 percent of the documents were actually available to the public within a week of being produced, while the rest were available within a month of producing, suggesting the governments could be much more expedient in making budget documents public. Most of the documents are available from the producing agencies, with small exception being placed on general government websites or received by the researchers from the finance department officials. Local governments almost never use press conferences in disseminating documents, with the exception of Ulaanbaatar, where the approved budget was the reason for calling a press conference, and Huvsgul and Orhon where the auditors office summoned journalists for the release of audit reports.

**Figure 1. Channels and timing of disclosure, freely available documents**



In terms of accessibility of the ten key budget documents, aimags have been given scores of 100 for each documents that is freely available and 50 for each document that is available on request only, and the average scores were presented. The results are presented in Table 4. Ulaanbaatar, the capital city, has scored significantly higher compared to all aimags, thanks to its extensive use of internet to disclose budget information. Poor showing of Orhon is both surprising and alarming, since it is the second largest city in Mongolia and has much better infrastructure compared to say Dundgovi, which scored the same in this ranking. This ranking enters overall Budget Transparency Ranking with overall weight of 30 percent.

**Table 4. Ranking of aimags by accessibility of ten key budget documents: Score 1**

Ranking	Aimags	Freely available	Available on request	Official use only	Not produced	Score 1 average
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1	Ulaanbaatar	8		2		80
2	Arhangai	4	4	2		60
3	Bulgan	4	4		2	60
4	Bayanhongor	3	5		2	55
5	Govisumber	4	3	2	1	55
6	Uvurhangai	3	5		2	55
7	Selenge	2	7	1		55
8	Suhbaatar	3	4	3		50
9	Tuv	3	4	2	1	50
10	Hovd	1	8		1	50
11	Dornogovi	3	3	4		45
12	Dornod	3	3		4	45
13	Huvsgul	3	3	3	1	45
14	Zavhan		8	2		40
15	Uvs		7	3		35
16	Darhan-Uul	2	1	6	1	25
17	Umnugovi	1	3	4	2	25
18	Hentii		5	1	4	25
19	Bayan-Ulgii		4	4	2	20
20	Govi-Altai	1	2	6	1	20
21	Dundgovi		2	5	3	10
22	Orhon	1		9		10
<b>Average Score</b>						<b>41.6</b>
<b>No. of Docs</b>		<b>49</b>	<b>85</b>	<b>59</b>	<b>27</b>	

## 4.2. SCORE TWO: TRANSPARENCY AND PARTICIPATION AS A NORM AND PRACTICE

The detailed ranking of aimags based on answers to 60 questions included in the main part of the survey is presented in Table 5. The average scores that aimags received under this Score 2 indicate that the general level of budget transparency and openness is very low as the average score is only 29.6 points out of possible 100. The maximum score received by Uvs province has been just 43, while the minimum score has been an unacceptable 6 in Dundgovi province.

**Table 5. Budget Transparency Ranking of Aimags**

Ranking	Aimags	Score 2 Average
1	Uvs	43.0
2	Hovd	42.7
3	Ulaanbaatar	40.3
4	Arhangai	38.5
5	Dornogovi	37.5
6	Selenge	37.3

<b>7</b>	Bulgan	34.5
<b>8</b>	Tuv	33.5
<b>9</b>	Dornod	33.0
<b>10</b>	Huvsgul	32.8
<b>11</b>	Zavhan	32.5
<b>12</b>	Govi-Altai	31.2
<b>13</b>	Umnugovi	27.5
<b>14</b>	Govisumber	25.2
<b>15</b>	Uvurhangai	25.2
<b>16</b>	Suhbaatar	24.8
<b>17</b>	Bayan-Ulgii	23.2
<b>18</b>	Hentii	22.7
<b>19</b>	Darhan-Uul	22.3
<b>20</b>	Bayanhongor	20.2
<b>21</b>	Orhon	17.8
<b>22</b>	Dundgovi	6.0
<b>Average Score</b>		<b>29.6</b>

Average scores by regions for Score 2 suggest that the capital city, Ulaanbaatar, and western region aimags on average outperform other regions, with other three regions scoring around 27 points, as indicated in Table 6.

**Table 6. Average scores by region**

<b>Regions</b>	<b>Score 2 Average</b>
<b>Capital</b>	40.3
<b>Western</b>	34.5
<b>Hangai</b>	28.2
<b>Central</b>	27.0
<b>Eastern</b>	26.8
<b>Average</b>	<b>29.6</b>

Sixty questions used to build Score 2 are divided into three sections: (1) Legal requirements for budget transparency (Questions 1-11); (2) Transparency and comprehensiveness of budget information (Questions 12-48), and (3) Openness of budget processes (Questions 49-60). Looking at the average scores by groups of questions (presented in Table 7) shows that the lowest average score corresponds to questions related to legal requirements by local government authorities for budget transparency and citizens participation. Often researchers were alluded by the officials to the existence of central government requirements and thus no need for legal decisions by local government to promote budget transparency and openness. But the central government decisions have been established only over the course of the past one year, and local government decisions would not hinder the central government

decision, but rather reinforce them, suggesting that local governments do not showcase initiative and proactive approach. Scores on the questions related to the openness of budget processes have been the highest compared to other two groups, but of course, the average score remains far below any standards, at only 35.7.

**Table 7. Average scores by groups of questions**

Groups of questions	Average Score
Legal requirements for budget transparency	19.0
Transparency of budget information	30.8
Openness of budget processes	35.7
Average	29.6

The sub-ranking of aimags by the three groups of questions presented in the table above is given in Table 8. As it can be seen, Huvsgul aimag leads others in terms of promoting budget transparency and openness through various legal decisions that the local government enacts, while several aimags including Bayan-Ulgii and Suhbaatar lag significantly behind in this category. In terms of openness of budget processes to citizens, Dornogovi and Hovd aimags lead, while Dundgovi and Bayan-Ulgii have the lowest scores on the questions in this category. And for transparency and comprehensiveness of budget documents, Uvs and Ulaanbaatar are leaders of the pack, while Orhon and again Dundgovi lag behind.

**Table 8. Average scores and rankings by groups of questions**

Legislative Requirements			Openness of Processes		Budget Transparency	
Ranking	Aimags	Score	Aimags	Score	Aimags	Score
1	Huvsgul	57.3	Dornogovi	54.2	Uvs	54.6
2	Tuv	48.2	Hovd	50.8	Ulaanbaatar	46.2
3	Hovd	31.8	Dornod	50.0	Hovd	43.2
4	Bulgan	30.9	Selenge	45.8	Arhangai	41.4
5	Dornogovi	30.9	Tuv	45.8	Selenge	38.9
6	Arhangai	30.0	Govisumber	42.5	Umnugovi	35.7
7	Ulaanbaatar	30.0	Bulgan	41.7	Zavhan	35.7
8	Dornod	23.6	Zavhan	40.0	Govi-Altai	35.1
9	Selenge	22.7	Darhan-Uul	38.3	Dornogovi	34.1
10	Uvs	22.7	Arhangai	37.5	Bulgan	33.2
11	Govi-Altai	20.9	Huvsgul	37.5	Bayan-Ulgii	31.4
12	Zavhan	13.6	Orhon	37.5	Uvurhangai	31.1
13	Dundgovi	9.1	Hentii	36.7	Dornod	30.3
14	Darhan-Uul	8.2	Suhbaatar	32.5	Suhbaatar	28.6
15	Hentii	7.3	Ulaanbaatar	31.7	Govisumber	25.7
16	Bayanhongor	4.5	Bayanhongor	29.2	Tuv	25.1
17	Govisumber	4.5	Govi-Altai	28.3	Huvsgul	24.1

<b>18</b>	Orhon	4.5	Uvs	25.8	Hentii	22.7
<b>19</b>	Umnugovi	4.5	Uvurhangai	25.8	Bayanhongor	21.9
<b>20</b>	Uvurhangai	4.5	Umnugovi	23.3	Darhan-Uul	21.4
<b>21</b>	Bayan-Ulgii	3.6	Bayan-Ulgii	15.8	Orhon	15.4
<b>22</b>	Suhbaatar	3.6	Dundgovi	15.0	Dundgovi	2.2
<b>Average</b>		<b>19.0</b>		<b>35.7</b>		<b>30.8</b>

#### Legal Requirements for Budget Information Disclosure and Citizens Participation

As can be seen from Table 8, the overall score for the legal environment that is conducive to budget document transparency and openness of budget processes is just 19.0 points. At the same time, the range of scores by aimags is relatively wide, from just 3.6 points in Bayan-Ulgii and Suhbaatar aimags to 57.3 points in Huvsgul aimag, suggesting that aimags could do much more in terms of being proactive and ensuring legal basis for information disclosure and citizens participation.

In only three out of 22 units studied, Huvsgul, Hovd and Tuv aimags, Citizens' Representative Hural which are the elected bodies that approve governor's budgets, have actually issued resolutions that to a certain respect require that budget information be disclosed to public and creation of mechanisms for citizens to engage in budget process. At the same time, in three aimags and Ulaanbaatar local governors issued some legal document which regulated budget transparency and openness issues. In only one aimag, Huvsgul, both the elected body (Citizens' Representative Hural) and the executive (Governor) issued a legal act regulating budget transparency and openness issues at the local government level. In seven aimags, the local governor's action plan, which is the main policy document for the aimag for the four years the governor is in power, includes budget transparency and openness as an objective or a priority.

In only two aimags, Huvsgul and Arhangai, the output contract signed each year between the local assemblies and the governor includes budget transparency and openness as one of the objectives. Moreover, in some aimags such contracts are even not signed despite the legal requirement. In Tuv and Dundgovi aimags only the performance contracts signed between the governors and the chief of the governor's office actually contained budget transparency objectives as one of the indicators to evaluate the performance of the chief of the governor's office, and in another two aimags, Dornogovi and Darhan-Uul, performance contracts between the chief of the governor's office and head of the finance and treasure department of the aimag had such requirements. In only five aimags the performance contracts between directors of either schools or hospitals and the governor include disclosure and openness clauses as a part of evaluation indicators. In Hovd and Dornod aimags only there are some regulations issued by local governments that actually formalize the provision of information to media on the activities of the local government, including budget information.

#### Comprehensiveness of Key Budget Documents

The set of questions aimed at evaluating the comprehensiveness and timeliness of ten key budget documents that are made public yields the score of 30.8 points, far below the maximum of possible 100

points. The maximum score in this category is 54.6, and the minimum is an unacceptable 2.2 points by Dundgovi, as can be seen from Table 8.

The formal budget planning at the local government level starts with budget framework proposal for the next year sent to the Ministry of Finance. This process is largely opaque, as no aimag reported that the proposal is actually disclosed by the local government proactively, and in three aimags only the document can be given to citizens on request. A strikingly similar result is revealed for the formal initial budget proposal that the aimag sends to the Ministry of Finance, as in no aimag this document is disclosed by the local government voluntarily, and in three aimags such documents are available on request only. In other words, the planning of local government budgets for the next year, prior to the discussion by the local assemblies, is largely a closed process for local residents.

The budget proposal is formally submitted by the local governor to the local citizen's representative hural, which is the elected body at the local government that discusses and approves the local budget. Fifteen questions were devoted to this document given it is a key document for local elected officials in making their approval of budget and vital for citizens to understand policies of the local government for the coming year. About one third of all questions received a positive answer and the other two thirds received a negative answer, indicating that there is a lot of detail that is missing from the budget proposals that are tabled to the citizens' representative hurals for approval, and there is a lot of potential to improve budget proposal submission, discussion and approval processes. Specifically, except for two aimags where the budget proposals are available on request, local governors fail to disclose budget proposals before they are submitted to the local assemblies. Except for six aimags, the governors submit the budget proposals to citizens' representative hurals within a week or less time before the proposals are discussed at the hurals, basically ruling out any possibility of public discussion and serious scrutiny by local elected officials. Even after formally submitting the budget proposal to the Hural, it takes some time for the document to actually reach the representatives in the hural.

In 18 provinces budget expenditure proposals are presented in at least two categories, by economic and agency classifications. In eight aimags budget expenditure proposals are actually compared to previous budget year's numbers, while in another eight aimags the comparisons are made to the preceding 2-3 years. In only three aimags the budget proposals include a detailed description in a narrative form, and in seven other aimags a very short narrative description of the budgets are given. In other aimags only tables with budget figures are provided. All but six aimags fail to look at the budget trends beyond the budget year in presenting the budget proposals. In three aimags only an attempt is made to provide information on budget expenditures in comparison with the growth of the local economy or inflation, while other aimags present numbers to the citizens' representative hurals in only nominal terms.

Six aimags fail to provide detailed information on the sources of revenues for locally provided public services, i.e. central budget, local budget and financial support by the central government. Four aimags fail to provide revenue breakdown by collecting agencies, sectors etc., i.e. providing only an aggregate revenue estimate. Also, six aimags fail to provide comparisons for the budget revenue beyond one year. Major sectors contributing to the budget are discussed only briefly, with no specific emphasis made to mining, agriculture or any other dominant sector of the economy, in eight of the aimags while 13 others

do not provide any detailed information on major sectors that contribute to the local government's budget revenue.

In 15 provinces budget proposals do not include any information on local property enterprises, and in another seven only scant information is provided on such business enterprises. Eighteen of the provinces do not provide any information on aimag development funds which tend to avoid scrutiny from the central government yet increasing in size significantly in recent years, especially in mining dependent aimags. Risks that can impact the revenue collection are detailed in one budget proposal only, that of Selenge aimag, and in nine other provinces such analysis is provided in the budget proposals in a very succinct way. And budget proposals are mostly written in technical language with little illustrations, as the extensive use of graphics and pictures is limited to two aimags only, with another six including a few graphs in explaining the budget proposal. All other aimags' budget proposals do not include any graphs or other illustrations that would make the text user-friendlier.

Approved budgets are clearly the most disclosed budget document, as indicated in Table 2. In seven aimags, the documents are actually made public within two weeks of approval, while in 11 other aimags such budgets are disclosed within a month of approval, indicating the local governments are actually in no hurry to have such important documents made public as soon as possible. In most cases (14 aimags) approved budgets presented only under agency classification, providing little other detail. Sixteen aimags provide no narrative explanation to the approved budget numbers, while six others provide only a brief explanation, and no aimag provides detailed information for approved budgets.

Amending budgets over the course of the budget year has become a routine practice in recent years. Amendment proposals are not disclosed to public before submission to the citizens' representative hurals in all aimags. Furthermore, in 11 provinces such amendment proposals are submitted to the hurals shortly before or at the meetings approving them, leaving little time for elected representatives to scrutinize amendments beforehand. In nine provinces only proposed amendments and their explanations are provided in the proposal, and the detail similar to the budget proposal submitted before the budget year is not provided. In seven aimags local governments provided information on proposed amendments only, but without any narrative explanation. Nine provinces fail to disclose to public their approved budget amendments. Of those actually disclosing the approved budget amendments to public, only two aimags provide the same level of detail in the disclosed amendments as in the approved budget in the beginning of the budget year.

Budget reports are a key to understanding the effectiveness of planning process and the actual performance and demanding responsibility over use of public funds. In that sense, disclosure, the frequency and detail of budget reports are important. In 19 cases, budget execution reports are submitted to the local Citizens' Representative Hurals either annually or semiannually, while in only two aimags monthly reports are given to the hurals and in one case quarterly reports are provided, basically ruling out the possibility of effective oversight by local assemblies over the execution of the budgets. In 11 provinces budget execution reports are disclosed to public either semi-annually or annually, while in five cases local governors' offices fail to disclose budget reports. In nine provinces annual budget reports are actually not approved by Citizens Representative Hurals in a timely fashion, as it takes more than ten



months since the end of the budget year to do so. In 13 aimags annual reports contain at least two breakdowns of the actual budgets, by economic and administrative classifications. Any shortfalls or excesses of the real budget revenues and expenditures from the planned budgets are not presented at all in eight provinces, while in other nine provinces such comparisons are presented, but not explained. In 13 provinces the progress made in terms of specific capital expenditures and investment projects is not explained in the annual reports at all, although such investment projects are usually of large size and have significant impact on the development of local communities.

Local audit authorities audit annual budgets submitted by the governors. The transparency of such reports is a key to responsibility accounting over the spending of public resources by local governments. While in four aimags audit reports have been disclosed in full, showing that such practice is perfectly possible, ten aimags disclose only a summary of audit findings, and eight aimags even fail to make such reports public. Furthermore, in only one aimag, Zavhan, the governor actually disclosed to public actions he took based on the auditor's recommendations, while in 12 aimags follow-up actions on auditor's recommendations are reported to either the auditor or the hural only, and in nine aimags the governor fails to do such report at all.

#### Procurement Practices

Public procurements and related tenders are of specific importance and require adequate public scrutiny because they tend to be related to large projects with significant public funding, and good quality and efficiency of such projects will ensure a good use of taxpayers' money. As the results of this study show, in 13 of the provinces the approved procedures governing local government's procurement activities are actually disclosed to public, either proactively or on request from the public. In five aimags the general procedures are disclosed only to the companies interested in participating in tenders, and alarmingly, in four aimags such documents are not made public at all. In majority of aimags, 17, tender announcements are made within a month from receiving applications, raising concerns over whether all interested companies would have enough time to locate the announcements and apply for projects, given the size of the territory of Mongolia and poor communication instruments. In two provinces, Selenge and Suhbaatar, the composition of tender selection committees has been disclosed to public, and in five other aimags such information can be disclosed on the public demand only after the tender selection is completed. In other provinces such information is not disclosed at all. In two provinces, Selenge and Zavhan, information about companies participating in tenders is publicly known, while in 13 other provinces only the winners of tenders can be disclosed to public. In seven other provinces information about companies participating in tenders and the results of tenders are not made public.

#### Openness of Budget Processes

As Table 8 indicates, questions related to the openness of budget processes at the local government level yielded 35.7 points on average, indicating the practice is far below the standard it can be at. For example, in no aimags except Zavhan local governments consult or discuss with the public their budget proposals before they are submitted to the citizens' representative hurals. Citizens' representative hurals, in turn, do not hold any public hearings or consultative meetings with citizens before they

approve proposed budgets in all aimags. In 13 provinces citizens can actually observe the citizens' representative hural through TV and radio programs or in person, while in others citizens have to get permissions or overcome other obstacles such as lack of seats etc. in order to observe sessions of hurals discussing and approving budgets in person. In only seven provinces local governments accept written suggestions and proposals related to next year's budget. In two provinces only either governor or the hural officials summon press-conferences to inform about budget discussions at the hural and approved budgets. All others fail to do so. On the other hand, the coverage of budget discussions at the citizens' representative hurals by media outlets seems adequate as local media devotes significant time to detailed coverage of the sessions of hurals in 16 provinces, while in five other aimags the media coverage is brief. In Govi-Sumber aimag researchers have not been able to find any documentation of media covering local government budgets.

Although each aimag governor's office has some sort of information boards designed to provide up-to-date information on government activities to visiting citizens, only seven aimags actually provide latest budget information on such boards. Others either fail to provide budget information through use of such boards, or place such boards in places not easily accessible by ordinary citizens. In only one aimag, Dornod, public library had latest budget information and materials for public use. In one more aimag, Govi-Sumber, public library held some budget information, but not the most up-to-date. All other aimags do not use this easily available mechanism to access public for disseminating budget information. In four aimags one day 'open door' events were organized specifically to inform citizens on budget issues, while in 10 other aimags more broad open door events were organized providing information to citizens on general activities of the local government and not specifically on government budgets. Still, such events could be organized much more regularly as it is a good mechanism for the government to actually report to citizens on their activities and budget processes.

In recent years, so-called 'constituency funds' have become a significant source of financing for locally implemented projects. These funds are channeled to projects that Members of Parliaments elected from the given electoral district choose. In seven provinces all members of parliament have actually consulted with local citizens in choosing the projects they finance from such funds, while in eight others only one or two and not all members of parliament elected from the district have held this kind of consultations. At the same time, in 20 aimags at least some members of parliament held such consultations with local authorities.

Finally, and disappointingly, despite 19 provinces having websites, only two of them (Ulaanbaatar and Selenge) have posted updated budget information on these websites while nine others have only outdated or succinct budget information on their websites. Eight more aimags do not have budget information on their official websites. In Uvs, Dundgovi, and most disappointingly in Orhon, the websites are not up and running as of the time of our field research which lasted more than four months.

## 5. RECOMMENDATIONS FOR POLICY ACTIONS

The purpose of the study has been to independently evaluate the state of budget transparency and openness at sub-national government level in Mongolia in order to develop advocacy plans for greater transparency and accountability in local government budgeting and budget execution and monitoring. We believe that the study findings allow civil society groups, especially those working at the aimag level, build the capacity and demand greater efficiency, transparency and accountability in using public funds at the local level.

Based on the findings of the study, a number of policy recommendations briefly discussed below are made. The recommendations are solely those of the researchers and do not reflect views of organizations that have been sponsoring or carrying out this study.

- Overall, the state of budget transparency and openness is in dire straits. Much of the difference in rankings subjective in nature, reflecting the difference in attitudes and management styles of the local governments rather than the existence of objective hindrances that are hard or costly to avoid. As such, **local governments should make a routine practice disclosing budget information and opening up budget processes**, and make this a part of the local government culture.
- **Local governments should disclose budget information in much more proactive way.** The timely disclosure of ten key budget documents in a final form must be mandatory and use internet, public libraries, information boards and other instruments. Key budget planning documents should also be disclosed in a draft form well in advance of actual approval of these documents, allowing for local assemblies and citizens to scrutinize the drafts and provide constructive input in finalizing them.
- **Local governments should endeavor to learn experiences of other aimags and implement the best practices.** There is a great discrepancy among aimags and different government entities at the local government level in practicing budget transparency and openness. Many simple methods that can easily and relatively cheaply be employed, such as organizing press-conferences, using public libraries, organizing public fora and hearings etc. are used in only handful of aimags or not used at all.
- **Local citizens and civil society actors need to keep pressure on the local governments** to allow them actively participate in budget formulation, execution and monitoring processes through regular surveys, formal information requests and monitoring of budget documents and spending. Local citizens after all can monitor budget transparency, demand participation in budget processes, and eventually enjoy benefits of greater transparency and openness.
- **Central governments should ensure uniformity in dealing with local governments** in terms of receiving budget documents from local governments, demanding one standard level of comprehensiveness of information entering budget documents, and ensure that deadlines and other requirements regarding budget formulation, execution and monitoring procedures are strictly obeyed.

- **The parliament should consider revamping the existing budget legislation so that local governments are bound by concrete requirements to disclose information to public in a comprehensive, timely and proactive manner.** Also, budget legislation should contain requirements to ensure citizens participation in budget processes, especially during budget planning and monitoring stages. Formal submission of budget documents between different layers of the government should be considered valid only if these documents have been put on government's websites.

## 6. ATTACHMENTS

### 6.1. METHODOLOGY

This section describes the methodology that has been employed to derive the BTR for Mongolian aimags. The aim of BTR, as described earlier, is to assess the level of transparency and openness of budget processes and government budgets at the sub-national (aimag) level in Mongolia. The survey is designed to assess both legal requirements and existing practice to ensure budget transparency and openness at the local government level.

It is important to remember that this study is not about the quality or efficiency of budget spending; rather, it is aimed at assessing mechanisms which allow citizens to demand improved quality and efficiency in budget execution from the local government officials based on the transparency and openness of budget information and budget processes.

#### **OBI questionnaire/ranking approach employed**

The general methodology of the project emulates that of Open Budget Index by International Budget Partnership<sup>2</sup>. The BTR endeavors to assess budget transparency and openness of aimags (provinces), and rank them accordingly. The main instrument for constructing the index is the Local Government Budget Transparency Questionnaire (BTQ). The questionnaire is completed by individual researchers based on a mix of interviews with officials, onsite inspections of information documents, and review of legal and other public documents.

#### **The questionnaire**

The BTQ consists of the two parts:

- 1) two summary tables for budget documents used in the study and their public availability, and
- 2) a set of 60 questions sub-divided into three parts: legal requirements for disclosure of budget documents, availability of budget information, and openness of budget processes.

In Table 1, researchers list the types of documents used in the study and the fiscal year these documents cover as well as the official title and date of release of the documents and the links to these documents on the internet if they are available online. For the purposes of the study, only publicly available documents are used in assessing the state of budget transparency and openness. That is, the document should be available online, or available on request to any member of the public in order to be considered a public document. Overall, 16 documents should be captured in the study to fully assess the level of budget transparency and openness.

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<sup>2</sup>Please see [www.openbudgetindex.org](http://www.openbudgetindex.org) for Open Budget Index and [www.internationalbudget.org](http://www.internationalbudget.org) for International Budget Partnership.

Table 2 has two parts in it. First, it provides information on whether the main budget documents used in the study are available to the public. Second, the specific methods these documents are made public, i.e. means such as internet, library etc., and timing of release are captured in this table. Overall, 10 main budget documents are covered in this table, which are:

- 1) Budget framework proposal
- 2) Plan of activities and initial budget proposal
- 3) Budget proposal
- 4) Approved budget
- 5) Summary (citizens') budget
- 6) Budget amendment
- 7) Monthly reports
- 8) Quarterly reports
- 9) Annual reports
- 10) Audit reports

The two tables together provide a detailed overview of the types of documents that local governments produce and make or fail to make publicly available, and some of the mechanisms local governments use to report budget information to the public.

The second part of the questionnaire, which consists of 60 multiple-choice-answer questions, builds on the two tables and attempts to evaluate the quality of budget information and citizens' participation mechanisms in much more detail. The researcher chooses from the available multiple choice answers based on interviews with relevant officials, onsite inspection of budget documents, review of budget documents, and a combination of these. The questions have equal weight for the purposes of final rating assignment, i.e. the number of questions in each section represents the weight assigned to each section in the final result. Generally, Answer 1 corresponds to the most desirable answer, i.e. to the high degree of budget transparency and openness, while the other answers represent less desirable outcomes. For a few questions, researchers can choose multiple (up to two) answers, but these answers are weighted so that each question has the same weight for the purposes of the final evaluation.

The 60 questions are divided into three main parts:

- 1) Legal requirements for budget transparency at the local level (questions 1-11);
- 2) Availability of local government budget information (questions 12-49); and
- 3) Openness of budget processes (questions 49-60).

The first part includes questions aiming to assess the existence of legal documents requiring budget information dissemination from local elected bodies, which are Citizens Representative Hural, or executive bodies, which are governors and governor's office. Besides specific regulations aimed at disclosure of budget information and opening up budgeting processes that might exist, more generic documents such as Action Programs of Governors and Output and Performance Contracts (that are signed between budget governors and managers) are examined. Also, a specific question is included covering the budget transparency at aimag's education and health departments, since they are financed

directly from the state budget, but are vital public services provided at the local level. Another question is directed at any formal regulations covering relationships of local governments with the media representatives.

The second part contains the majority of questions (37), thus have the greatest weight in the final assessment of the aimag's state of budget transparency and openness. The questions aim to evaluate the practice of disclosure of budget documents such as initial budget proposal, budget proposal, budget amendment, budget execution reports and the audit reports. The questions aim to assess the level of detail of information made public, and the timeliness of such disclosures. Also, a few questions are included on transparency of procurement practices of local governments, since this is a major issue at the local government level. Some special questions are also included to shed more light on some specific sectors of high importance to local economy, such as mining or agriculture.

The third part of the questions looks at existing practices that local governments employ to engage local citizens in budget formulation, execution and evaluation, both at the local assembly and governor's levels. Besides exploring the use of such opportunities for information dissemination as websites, public libraries, information boards and public meetings, some questions aim to scrutinize the level of consultation for so called 'constituency funds' disbursed to the Members of Parliament.

### **Scoring**

Overall BTR has been constructed based on the combined score each aimag received on two main components. The first part, Score 1, has been constructed based on the availability of ten key budget documents. Specifically, 100 points were given if the document was freely available to citizens (either through internet, libraries, information and internet centers, information boards, or in print copies free of charge from the government's office), 50 points if the document was available on request only, and 0 points if the document was produced for official use only, or not produced at all. The maximum for Score 1 was 100 points, and in the overall score that determined the ranking of aimags Score 1 has 30 percent weight.

The second part, Score 2, comprises of average scores that aimags received on answers to 60 questions of the main questionnaire. Each question was given 100 points for the most optimal answer that indicates high level of transparency and/or openness, 50 points for the second most favorable answer, 30 points for a moderate level of transparency and/or openness, 10 points for an answer indicating no budget transparency or openness, but at least the document being available, and 0 points for all other answers. Score 2 has a 70 percent weight in the final score.

### **Ensuring quality**

Since the quality of the exercise is the major objective, OSF employed several methods to ensure that the information and thus final ranking accurately describe the state of affairs in practice. Pretesting of the questionnaire, consulting with IBP, and forming teams of researchers have been conducted. Pretesting was conducted in Tuv aimag during which two researchers tested a questionnaire of 40 questions using interviews with officials, checking of budget documents and visiting places where

budget information was supposed to be made public. Based on the pretesting results, the questionnaire was made more detailed as the number of questions increased by 50 percent, and the order of questions and answers rearranged and edited to better capture the reality that was revealed through the findings of the pre-test. Also, the questionnaire was consulted with the OBI team from IBP who have much broader perspective on such studies and are most experienced with such studies at the international level. The comments and suggestions from the IBP team were reflected in the final questionnaire to the extent which deemed possible.

Special attention was paid to selecting researchers. Four researchers from independent non-governmental organizations who are members of Citizens' Budget Network were selected, each covering 5-6 aimags. In each of 21 aimags, a researcher was contracted.<sup>3</sup> These researchers at the aimag level have been extensively guided, and have been in regular contact with the lead researchers in Ulaanbaatar. Again, these researchers at the aimag level are independent of the government or elected bodies, so most of them are from civil society sector. For all answers, researchers were required to fill in a section where they cite the sources that were used to answer each question, and provide any additional comments related to the particular choice of the answer. Specifically, to ensure the quality, researchers were tasked to use multiple sources to justify the selection of specific answers.

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<sup>3</sup> The list of the researchers can be found in Attachment 8.5 of this report.



## 6.2. QUESTIONNAIRE

The actual questionnaire used to collect information that was assessed to build BTR is presented in this section.

### LOCAL GOVERNMENT BUDGET TRANSPARENCY INDEX

#### MONGOLIA

#### Open Society Forum/International Budget Partnership

#### MAIN QUESTIONNAIRE

**Table 1. Documents related to budget processes used in the study**

The following table presents the list of documents which have been used in filling in this questionnaire. The budget year that the documents corresponds to, the official name of the document, date of issue, and web links are presented in this table. In general, most up-to-date documents that are available at the time of research are included.

No	Budget Document	Budget Year Suggested	Budget Year Used	Official name and issue date, web link
1	Budget framework proposal	2011		
2	Activity plan and budget pre-proposal	2011		
3	Budget proposal	2011		
4	Approved budget	2011		
5	Summary (citizens') budget	2010		
6	Amended budget	2010		
7	Monthly report	2010		
8	Quarterly report	2010		
9	Annual report	2009		
10	Audit report	2009		
11	Governor's Action Program	2008-12		
12	Governor's Output Contract signed with Citizens' Representative Hural	2010		
13	Head of Education Department Performance Contract with Governor	2010		
14	Head of Health Department Performance Contract with Governor	2010		
15	Head of Governor's Office Performance Contract with Governor	2010		
16	Head of Finance Department Performance Contract with Head of Governor's Office	2010		

**Table 2. Transparency of budget documents**

In this section of the table only "Yes" answers are given where relevant.

	Budget framework	Budget pre-proposal	Budget proposal	Approved budget	Summary budget	Budget amendment	Monthly report	Quarterly report	Annual report	Audit report
Not produced	---	---	---	---	---	---	---	---	---	---
Produced for official use only	---	---	---	---	---	---	---	---	---	---
Produced and available to citizens on request	---	---	---	---	---	---	---	---	---	---
Produced and available to citizens openly and free of charge	---	---	---	---	---	---	---	---	---	---
In this section of the table "Yes" or "No" answers are given where relevant.										
Available on Internet	---	---	---	---	---	---	---	---	---	---
Available in Aimag Library	---	---	---	---	---	---	---	---	---	---
Available in internet and information centers	---	---	---	---	---	---	---	---	---	---
Free copies are available	---	---	---	---	---	---	---	---	---	---
Available on request in written	---	---	---	---	---	---	---	---	---	---
Available from producing agency	---	---	---	---	---	---	---	---	---	---
Available within a week of producing the document	---	---	---	---	---	---	---	---	---	---
Available within a month of producing the document	---	---	---	---	---	---	---	---	---	---
Available on information boards	---	---	---	---	---	---	---	---	---	---
Available through press conferences	---	---	---	---	---	---	---	---	---	---

## SECTION 1. LEGAL REQUIREMENTS FOR DISCLOSURE OF BUDGET DOCUMENTS

**Question 1. Is there a decisions or legal act issued by Citizens' Representative Hural regulating transparency of budget documents and openness of budget processes at the local government level?**

1. Yes (go to Question 2)
  - 1.1. Resolution of CRH
  - 1.2. Other decision
2. No (go to Question 3)
3. Not applicable/Other answer

**Citation:**

**Comments:**

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**Question 2. Has the implementation of the decision or act by CRH described in Question 1 been evaluated by CRH?**

1. Yes, CRH evaluates the implementation and the implementation was evaluated as good
2. Yes, CRH evaluates the implementation and the implementation was evaluated as poor
3. No
4. Not applicable/Other answer

**Citation:**

**Comments:**

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**Question 3. Is there a decision or legal act issued by the Governor regulating transparency of budget documents and openness of budget processes at the local government level?**

4. Yes (go to Question 4)
  - 4.1. Resolution of the Governor
  - 4.2. Other decision
5. No (go to Question 5)
6. Not applicable/Other answer

**Citation:**

**Comments:**

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**Question 4. Has the implementation of the decision or act by the Governor described in Question 3 been evaluated?**

5. Yes, the implementation was evaluated as good
6. Yes, the implementation was evaluated as poor
7. No
8. Not applicable/Other answer

**Citation:**

**Comments:**

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**Question 5. Is there any specific provision in the governor's action plan to make budget information more transparent and processes more open?**

1. Yes, the governor's action plan includes specific provisions aimed at improving budget information disclosure and transparency (go to Question 6)
2. No, there is no such provision in the governor's action plan (go to Question 7)
3. Not applicable/Other answer

**Citation:**

**Comments:**

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**Question 6. Has the implementation of the governor's action plan described in Question 5 been evaluated?**

1. Yes, the implementation was evaluated as good
2. Yes, the implementation was evaluated as poor
3. No
4. Not applicable/Other answer

**Citation:**

**Comments:**

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**Question 7. Is there any indicator in the output delivery contract of the governor with CRH requiring ensuring local budget information and openness?**

1. Yes, there are specific provisions in the contract related to ensuring budget transparency and openness (go to Question 8)
2. No, there are not such provisions in the contract
3. Not applicable/Other answer

**Citation:**

**Comments:**

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**Question 8. Has the CRH evaluated the implementation of the output delivery contract described in Question 7?**

1. Yes, the implementation of the contract provisions related to ensuring budget transparency and openness have been evaluated as good
2. The overall contract implementation has been evaluated as good or satisfactory, but provisions related specifically to budget transparency and openness have not been evaluated or have been evaluated as not satisfactory
3. No, the contract implementation has not been evaluated, or the evaluation result is not transparent
4. Not applicable/Other answer

**Citation:**

**Comments:**

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**Question 9. Is there any indicator in the performance contracts of the Head of Governor's Office requiring ensuring local budget information and openness? (Multiple answers possible: Answers 1 and 2, or answer 4 with 1 or two can be chosen)**

1. Yes, there are specific provisions in the contract signed between the Head of the Governor's Office and the Governor
2. Yes, there are specific provisions in the contract signed between the Head of the Governor's Office and the Head of Finance Department
3. No, there are not such provisions in both contracts
4. The performance contract is not disclosed
5. Not applicable/Other answer

**Citation:**

**Comments:**

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**Question 10. Is there any indicator in the performance contracts of the education and health departments signed with the governor requiring ensuring local budget information and openness? (Multiple answers possible: Answers 1 and 2, or answer 4 with 1 or two can be chosen)**

1. Yes, there are specific provisions in the contract signed between the Governor and the Head of Education Department
2. Yes, there are specific provisions in the contract signed between the Head of the Governor and the Head of Education Department
3. No, there are not such provisions in both contracts
4. The performance contract is not disclosed
5. Not applicable/Other answer

**Citation:**

**Comments:**

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**Question 11. Is there an established decision or procedure to provide media outlets or journalists with local budget information?**

1. Yes, there is a regulation by the citizens representative hural to provide information to media
2. Yes, there is a regulation by the governor to provide information to media
3. No, there is no such regulation, but in practice journalists can obtain information on budgets freely
4. No, there is no such regulation, and in practice journalists cannot obtain information on budgets freely
5. Not applicable/Other answer

**Citation:**

**Comments:**

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## **SECTION 2. AVAILABILITY AND COMPREHENSIVENESS OF BUDGET INFORMATION**

### **BUDGET PROPOSAL**

**Question 12. Is the local budget framework proposal disclosed to public before it is sent to the Ministry of Finance?**

1. Yes, the budget framework statement proposal is disclosed to public before it is sent to the Ministry
2. Yes, but the budget framework statement proposal is disclosed only to citizens requesting it
3. No, the budget framework statement proposal is not disclosed to public
4. Not applicable/Other answer

**Citation:**

**Comments:**

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**Question 13. Is the local budget pre-proposal disclosed to public before it is sent to the Ministry of Finance?**

1. Yes, the budget pre-proposal is disclosed to public before it is sent to the Ministry
2. Yes, but the budget pre-proposal is disclosed only to citizens requesting it
3. No, the budget pre-proposal is not disclosed to public
4. Not applicable/Other answer

**Citation:**

**Comments:**

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#### **BUDGET PROPOSAL**

**Question 14. Does the Governor and his office make public the local budget proposal before it is discussed by the Citizens' Representative Hural?**

1. Yes, the governor and his office discloses the budget proposal to public at least two weeks before it is discussed by the citizens representative hural
2. Yes, the governor and his office discloses the budget proposal to public, but within two weeks before it is discussed by the citizens representative hural
3. Yes, the governor and his office discloses the budget proposal to public, but only on request
4. No, the budget proposal is not disclosed to public before it is discussed by the citizens representative hural
5. Not applicable/Other answer

**Citation:**

**Comments:**

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**Question 15. When does the Governor officially submit the local budget proposal to the Citizens Representative Hural?**

1. Before December 1
2. After December 1, but before December 15
3. After December 15, but one week before the discussion of the proposal at the Citizens' Representative Hural
4. Within one week before the discussion of the proposal at the Citizens' Representative Hural
5. The budget proposal is introduced directly at the Citizens' Representative Hural session
6. Not applicable/Other answer

**Citation:**

**Comments:**

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**Question 16. What is the level of detail of expenditure in the budget proposal?**

1. The budget proposal includes economic, administrative and program level classification of expenditures
2. The budget proposal includes economic and administrative level classification of expenditures
3. The budget proposal includes either administrative or economic level classification of expenditures only
4. The budget proposal is presented in aggregated form only
5. Not applicable/Other answer

**Citation:**

**Comments:**

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**Question 17. Does the budget proposal provide multiyear comparison of budget expenditure items with years prior to the budget year?**

1. Expenditures compared with the performance of at least three years prior to budget year
2. Expenditures compared with the performance of at least two years prior to budget year
3. Expenditures compared with the performance of the year prior to budget year
4. No comparisons with performance in the years prior to the budget year are presented
5. Not applicable/Other answer

**Citation:**

**Comments:**

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**Question 18. Does the budget proposal provide an additional narrative explanation on key expenditure items?**

1. Yes, a detailed narrative explanation of key expenditure items is included
2. A brief narrative explanation of key expenditure items is included
3. No, no additional explanation is provided
4. Not applicable/Other answer

**Citation:**

**Comments:**

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**Question 19. Does the budget proposal provide information on expenditure projections beyond the budget year?**

1. Yes, a comparative projection for 2 years beyond the budget year is presented
2. Yes, a comparative projection for 1 year beyond the budget year is presented
3. No, no projections on beyond the budget year are presented
4. Not applicable/Other answer

**Citation:**

**Comments:**

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**Question 20. Does the budget proposal provide a presentation that allows comparison of expenditures in real terms?**

1. Budget expenditures are presented as a share of local GDP
2. Budget expenditures are presented adjusted for expected inflation
3. No, expenditures are not presented in real terms
4. Not applicable/Other answer

**Citation:**

**Comments:**

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**Question 21. Does the budget proposal provide comprehensive information on revenues?**

1. The budget proposal provides information on all sources of revenue including local revenues, state budget financial support and local services provided by central government financing

2. The budget proposal provides information on some sources of revenue including local revenues, and state budget financial support
3. The budget proposal provides information on some sources of revenue including local revenues and local services provided by central government financing
4. The budget proposal provides information on only local revenues
5. Not applicable/Other answer

**Citation:**

**Comments:**

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**Question 22. What is the level of detail of budget revenue information provided in the budget proposal?**

1. The budget proposal provides information on all tax and non-tax sources of revenue by administrative, sector and economic classifications
2. The budget proposal provides information on all tax and non-tax sources of revenue by two of the administrative, sector and economic classifications
3. The budget proposal provides information on all tax and non-tax sources of revenue, but only by either one of the administrative, sector and economic classification
4. The budget proposal provides information on tax and non-tax revenue sources only in aggregate form
5. Not applicable/Other answer

**Citation:**

**Comments:**

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**Question 23. Does the budget proposal provide information about revenues in comparison with previous years?**

1. Revenues are compared with the actual revenues of three and more years prior to budget year
2. Revenues are compared with the actual revenues of two years prior to budget year
3. Revenues are compared with the actual revenues of the year preceding the budget year
4. No comparisons with previous year performance is provided
5. Not applicable/Other answer

**Citation:**

**Comments:**

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**Question 24. Is there a special section in the budget proposal introducing revenues from main sectors of the aimag economy, i.e. mining, agriculture etc.?**

1. Yes, there is a special section explaining in detail revenues from all major economic sectors
2. Yes, there is a special section explaining in revenues from some major economic sectors
3. No, there is no special section explaining in detail revenues from major economic sectors
4. Not applicable/Other answer

**Citation:**

**Comments:**



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**Question 25. Does the budget proposal contain information on local property business enterprises?**

1. Yes, the budget proposal contains detailed information on budgets for all local property business enterprises
2. Yes, the budget proposal contains information on budgets for local property business enterprises, but information is not detailed enough
3. No, the budget proposal does not contain information on budgets for local property business enterprises
4. Not applicable/Other answer

**Citation:**

**Comments:**

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**Question 26. Does the budget proposal provide information on local (aimag) development funds?**

1. Yes, comprehensive information about aimag development fund is provided to the citizens representative hural as part of the budget process (sources of revenue and expenditures are shown in complete detail)
2. Yes, some information about aimag development fund is provided to the citizens representative hural as part of the budget process (50-70 percent of revenues and expenditures are disclosed in detail)
3. Yes, but only scant information about aimag development fund is provided to the citizens representative hurals as part of the budget process (less than 50 percent of revenues and expenditures are disclosed in detail)
4. No, there is no information on aimag development fund in the budget proposal
5. Not applicable/Other answer

**Citation:**

**Comments:**

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**Question 27. Does the budget proposal describe risks that can impact revenue plans (in narrative form)?**

1. Yes, a detailed description of potential risks in collecting revenues is presented
2. A brief description on potentials risks in collecting revenues is presented
3. No, risks associated with collecting revenues are not presented
4. Not applicable/Other answer

**Citation:**

**Comments:**

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**Question 28. Does the budget proposal include graphs and pictures that make information more comprehensible to public?**

1. Yes, graphs and pictures are extensively used in the budget proposal
2. Graphs and pictures are used in the budget proposal sparingly
3. No, graphs and pictures are not used in the budget proposal
4. Not applicable/Other answer

**Citation:**

**Comments:**

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#### **APPROVED BUDGET**

**Question 29. When is the approved budget made public?**

1. Within two weeks of approval
2. Within one month of approval
3. Within three months of approval
4. The approved budget is not officially made public
5. Not applicable/Other answer

**Citation:**

**Comments:**

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**Question 30. What is the detail of the approved budget that is disclosed to public?**

1. Budget revenues and expenditures are presented by detailed administrative, economic and program classifications
2. Budget revenues and expenditures are presented by detailed administrative and economic classifications
3. Budget revenues and expenditures are presented by a detailed administrative classification
4. Not applicable/Other answer

**Citation:**

**Comments:**

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**Question 31. Is additional narrative explanation provided to the public with the disclosure of the approved budget?**

1. Yes, the approved budget is presented together with the implementation measures and additional detailed explanation
2. The approved budget is presented together with a short explanation
3. The approved budget is presented only as approved figures, without additional explanation
4. Not applicable/Other answer

**Citation:**

**Comments:**

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#### **AMENDED BUDGET**

**Question 32. Does the Governor or Governor's Office present the draft budget amendment to public before it is submitted to the Citizens' Representative Hural?**

1. Yes, the draft budget amendment is presented to public in detail before it is submitted to the Citizens' Representative Hural
2. Yes, the draft budget amendment is presented to public, but only as a summary, before it is submitted to the Citizens' Representative Hural

3. No, the draft budget amendment is presented to the Citizens' Representative Hural directly
4. Not applicable/Other answer

**Citation:**

**Comments:**

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**Question 33. When the draft budget amendment is submitted to the Citizens' Representative Hural?**

1. One month before the discussions at the Citizens' Representative Hural session
2. Two weeks before the discussions at the Citizens' Representative Hural session
3. Three days before the discussions at the Citizens' Representative Hural session
4. The draft budget amendment is presented at the session of the Citizens' Representative Hural directly
5. Not applicable/Other answer

**Citation:**

**Comments:**

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**Question 34. What is the level of detail provided in the draft budget amendment?**

1. The level of detail is the same as the budget proposal
2. Only expenditure and revenue items to be amended are presented with narrative explanation
3. Only expenditure and revenue items to be amended are presented
4. Not applicable/Other answer

**Citation:**

**Comments:**

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**Question 35. Is the approved budget amendment made public?**

1. Yes, within two weeks of approval the amended budget is officially presented to public
2. Yes, within one month of approval the amended budget is officially presented to public
3. Yes, within three months of approval the amended budget is officially presented to public
4. The amended budget is not presented to public
5. Not applicable/Other answer

**Citation:**

**Comments:**

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**Question 36. What is the level of detail provided to public in the approved budget amendment?**

1. The level of detail is the same as the budget proposal
2. Only expenditure and revenue items to be amended are presented
3. Amended budgets are not disclosed to public

4. Not applicable/Other answer

**Citation:**

**Comments:**

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#### **BUDGET PERFORMANCE REPORTS**

**Question 37. How often does the local government submit a report to the Citizens' Representative Hural?**

1. On a monthly basis
2. Quarterly
3. Semi-annually
4. Annually
5. Not applicable/Other answer

**Citation:**

**Comments:**

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**Question 38. How often does the local government make budget reports public?**

1. On a monthly basis
2. Quarterly
3. Semi-annually
4. Annually
5. The reports are not made public
6. Not applicable/Other answer

**Citation:**

**Comments:**

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**Question 39. When does the Citizens' Representative Hural discuss and approve the annual budget report?**

1. Within five months from the end of the budget year
2. Within seven months from the end of the budget year
3. Within ten months from the end of the budget year
4. Within one year from the end of the budget year
5. After more than one year lapses from the end of the budget year
6. Not applicable/Other answer

**Citation:**

**Comments:**

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**Question 40. What is the level of detail provided in the annual budget reports?**

1. Financial indicators are presented by economic and agency classifications, together with detailed explanation
2. Financial indicators are presented by economic and agency classifications, without detailed explanation
3. Financial indicators are presented by either economic or agency classification
4. The annual budget reports are not made public
5. Not applicable/Other answer

**Citation:**

**Comments:**

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**Question 41. Does the annual budget report contain detailed numeric and narrative information comparing actual budget with the planned figures?**

1. Budget reports compare the planned and actual budgets and explain the difference in detail
2. Budget reports compare the planned and actual budgets, but do not explain the difference in detail
3. Budget reports do not compare the planned and actual budgets
4. Not applicable/Other answer

**Citation:**

**Comments:**

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**Question 42. Does the annual budget report include detailed information on the performance of investment projects?**

1. Budget reports compare the planned budget and actual performance for each project and explain the difference in detail
2. Budget reports compare the planned budget and actual performance for each project, but do not explain the difference in detail
3. Budget reports compare the planned budget and actual performance for a few main projects and explain the difference in detail
4. Budget reports compare the planned budget and actual performance for a few main project, but do not explain the difference in detail
5. Budget reports do not provide a comparison of the planned budget and actual performance for investment projects
6. Not applicable/Other answer

**Citation:**

**Comments:**

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## **BUDGET AUDIT REPORT**

**Question 43. Does the local audit office disclose its budget audit report to public?**

1. Yes, the audit office discloses a comprehensive audit report to public
2. Yes, but only summary findings and recommendations are disclosed to public
3. No, the audit office does not disclose its report to public
4. Not applicable/Other answer

**Citation:**

**Comments:**

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**Question 44. Do local government entities report to public measures undertaken in response to the auditor's conclusions?**

1. Yes, local government entities report to public the measures taken in response to the audit recommendations
2. Local government entities report to the audit office and the Citizens' Representative Hural the measures taken in response to the audit recommendations
3. Local government entities take measures in response to the audit recommendations, but do not report on these measures
4. No, local government entities do not take measures in response to the audit recommendations
5. Not applicable/Other answer

**Citation:**

**Comments:**

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**PROCUREMENT**

**Question 45. Does the local government disclose to public its procedures on public tender and procurement processes?**

1. Yes, the public tender and procurement procedures are made public
2. Yes, the public tender and procurement procedures are made public, but only on request
3. Only those participating in the tender will be able to have access to the information about these procedures
4. No information about the tender procedures is made available to public, or such procedures are not produced
5. Not applicable/Other answer

**Citation:**

**Comments:**

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**Question 46. When does the local government provide tender invitation and announcements on local budget procurements to public, using such methods as media, websites, announcement boards etc.?**

1. Three months prior to the deadline of submission of tender materials
2. A month prior to the deadline of submission of tender materials
3. Two weeks prior to the deadline of submission of tender materials
4. Within two weeks before the deadline of submission of tender materials
5. Tender announcements and invitations are not made public
6. Not applicable/Other answer

**Citation:**

**Comments:**

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**Question 47. Is the composition of tender selection committees made public?**

1. Yes, the selection committee list is made public before the tender is organized

2. Yes, the selection committee list is made public, but only after the tender, or on request
3. No, the selection committee list is not made public
4. Not applicable/Other answer

**Citation:**

**Comments:**

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**Question 48. Does local government provide detailed information about procurements including the list of companies participating and winning tenders?**

1. Yes, detailed information about tenders and participating and winning companies are made public by local governor's office
2. Some information about tenders and the list of winning companies are made public by local governor's office
3. Some information about tenders is provided, but the list of participating and winning companies are not made public by local governor's office
4. No, tender information is not made public
5. Not applicable/Other answer

**Citation:**

**Comments:**

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### **SECTION 3. OPENNESS OF BUDGET PROCESSES**

**Question 49. Does the local governor hold public discussions on the budget proposal before it is submitted to the Citizens' Representative Hural?**

1. Yes, the governor organizes public discussions and consultations with interested citizens about the budget proposal before it is submitted to the local assembly
2. No, such meetings are not organized
3. Not applicable/Other answer

**Citation:**

**Comments:**

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**Question 50. Does the Citizens' Representative Hural hold public hearings on the governor's budget proposal?**

1. Yes, the Citizens' Representative Hural holds public hearings before it approves local governor's budget
2. No, such hearings are not organized
3. Not applicable/Other answer

**Citation:**

**Comments:**

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**Question 51. Does the Citizens' Representative Hural hold its meeting discussing local budgets openly?**

1. Yes, the Citizens' Representative Hural session is broadcast live by local TV and radio
2. Yes, citizens can freely participate in the Citizens' Representative Hural session
3. Citizens who obtain permission can participate in the Citizens' Representative Hural session
4. Citizens can participate in the Citizens' Representative Hural session in principle, but in practice such participation is limited due to real obstacles
5. No, citizens cannot take part in the session
6. Not applicable/Other answer

**Citation:**

**Comments:**

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**Question 52. Does the local government solicit written comments and criticism from public on the local budget proposal before the budget proposal is approved? (Multiple answers possible: Answers 1 and 2 can be chosen simultaneously)**

1. Yes, the Governor and Governor's Office receive written input from public on its budget proposal
2. Yes, the Citizens' Representative Hural receives written input from public on its budget proposal
3. No, written input is not solicited from the public by local government
4. Not applicable/Other answer

**Citation:**

**Comments:**

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**Question 53. Does the media cover the budget proposal discussions?**

1. Yes, local print, TV and radio cover budget discussions in great detail
2. Local media cover budget discussion shortly
3. No, media does not cover budget discussions
4. Not applicable/Other answer

**Citation:**

**Comments:**

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**Question 54. Does the local government hold press conference regarding the approved budget? (Multiple answers possible: Answers 1 and 2 can be chosen simultaneously)**

1. Yes, the Citizens' Representative Hural holds press conference upon approval of the governor's budget
2. Yes, the Governor holds press conference upon approval of the budget by the Citizens' Representative Hural
3. No, no press conference is organized on the occasion of local budget approval
4. Not applicable/Other answer



**Citation:**

**Comments:**

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**Question 55. Is there a public notice board at the aimag center containing current information about local government budgets?**

1. Yes, the public notice board contains comprehensible and well organized information on budgets, and is placed in a publicly accessible place
2. Yes, the public notice board contains information on budgets, and but the information is not well organized and comprehensible and is placed in a place with limited public access
3. No, the public notice board does not contain information on budgets, or such boards are not available
4. Not applicable/Other answer

**Citation:**

**Comments:**

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**Question 56. Does the local public library display current budget documents?**

1. Yes, local library displays key current budget documents of the local government
2. Only non-current budget documents are available at the library
3. No, no budget documents are available at the library
4. Not applicable/Other answer

**Citation:**

**Comments:**

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**Question 57. Do the local government or budget entities hold “open day” events and open public discussions where citizens can receive information on that entity’s budgets?**

1. Yes, such events are organized specifically for budget transparency and openness purposes
2. Yes, such events are organized, and cover broad issues related to the local government activities, including budget related issues
3. No, such events are not organized
4. Not applicable/Other answer

**Citation:**

**Comments:**

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**Question 58. Do the MPs elected from the local constituency consult or report with citizens about the use of 500 million or 1 billion MNT investment (constituency) fund?**

1. Yes, all MPs consult with public, and make reports to them, on the use of their constituency funds
2. Only some MPs consult with public about the use of constituency funds

3. No, no such consultation and reporting take place
4. Not applicable/Other answer

**Citation:**

**Comments:**

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**Question 59. Do the MPs elected from the local constituency consult and coordinate with local administration about the use of 500 million or 1 billion MNT investment (constituency) fund?**

1. Yes, all MPs consult and coordinate with local government on the use of their constituency funds
2. Only some MPs consult and coordinate with local administration on the use of their constituency funds
3. No, no such consultation and coordination take place
4. Not applicable/Other answer

**Citation:**

**Comments:**

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**Question 60. Is there an official local government website which holds budget information?**

1. Yes, there is a website, and it has most up-to-date and complete budget information
2. Yes, there is a website, but it contains only outdated or scant budget information
3. Yes, there is a website, but there is no budget information on it
4. No, there is no website or it is currently not working
5. Not applicable/Other answer

**Citation:**

**Comments:**

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**END OF QUESTIONNAIRE**

## 6.3. GUIDE TO FILLING IN THE QUESTIONNAIRE

### - For the use of researchers at the local level –

This guide is for the use by researchers at the local level who complete the questionnaire and document the answers under the Budget Transparency Ranking of 2011 in Mongolia.

#### **Requirements for the local researchers:**

The local researcher who is responsible for completing the questionnaire should be the permanent residents of the given province, preferably employed in a civil society organization, and be free of conflicts of interest. It is the responsibility of the local researchers to complete the questionnaire correctly, accurately and diligently, and treat the whole study in a professional manner independent of political or business interests.

#### **About the questionnaire:**

The questionnaire for the BTR consists of two tables showing the level of transparency of budget related documents and 60 questions of three major categories assessing legal requirements and practice for budget transparency and openness at the local government level.

#### **General methodology employed in filling in the questionnaire:**

The following main methods should be employed in collecting information necessary for filling in the questionnaire:

- Interviews with relevant government officials, journalists and citizens
- Obtaining budget documents and other related documents
- Doing own survey and analysis of documents

Researchers should provide information on whether they were able to access budget documents, and the ways they have been able to do so. Questions should be answered based on the conclusion derived after the use of the combination of these tools.

#### **Answers to questions:**

Most questions require choosing one answer from the multiple possible answers. Few questions clearly identified in the questionnaire can be answered with multiple choices. All questions have an option 'Other answer'. Also, at the end of each question and offered responses there are two slots, 'Citation' and 'Comments' which should be filled in indicating which document and specific part in the document the researcher based his/her answer on, or which officials were interviewed etc.

#### **Filling in the questionnaire:**

##### Table 1.

Information about documents used to fill in the questions of the questionnaire should be described in this table. The column 'Budget Year Suggested' refers to the budget year the given document should cover. 'Budget Year Covered' column refers to the budget year budget documents actually used in this study cover. Researchers should strive to use the latest budget document that is available at the time of field research. Depending on that, information in Column 2 and Column 3 can be either the same or differ for some documents. For instance, for budget proposal the actual proposals for budget year 2011

are discussed at the local government at the end of 2010, so the proposal for 2011 should be used. In the fourth column in the table, researchers should insert the official name of the budget document, date that the document has been obtained by the researcher or made public, and weblink in full if the document is on the website.

#### Table 2.

This table aims to assess the accessibility of ten key budget documents and the various ways the documents are disclosed to public. The table consists of two parts. In the first part only answers 'Yes' should be given in the relevant cell. For the second part, different forms that budget documents made public are described, and either 'Yes' or 'No' answers should be given under each cell.

#### **Filling in Answers to Quesitons 1-60:**

#### **Section One. Legal requirements for disclosing local budget documents**

This section aims to appraise the existence of legal mechanisms at the local government level to disclose budget documents to public, and whether these mechanisms are implemented or not. In filling in this part of the questionnaire, researchers should interview relevant government officials and refer to specific resolutions, decrees and other formal decisions in the 'Citation' section of the answer. Researchers should save a copy of these documents.

##### **Question 1.**

Government entities tend to have different bylaws and procedures regulating access to government information by general public. This question aims to assess whether local Citizens' Representative Hural have such regulations with regard to budget documents. This information can be obtained by interviewing aimag CRH's secretary, chairman or members. Also, information can be verified with aimag finance department officials. Copies and reference numbers of legal acts should be recorded in the 'Citation' section and comments added as necessary. The answer 'Yes' has two sub-options, CRH's Resoluton and other documents.

##### **Question 2.**

This question is a follow-up to Question 1, and aims to assess whether the decision mentioned in the previous question is actually enforced. The existence of implementation reports should be clarified from CRH in order to answer this question. Specific sections in the relevant reports that are used to answer the question should be cited and the copy of the report attached.

##### **Question 3.**

The question is similar to Question 1 and aims to determine whether legal requirements and procedures exist at the Governor's level. Information should be sought from the heads of Governor's Offices or Finance Departments. Copies and reference numbers of legal acts should be recorded in the 'Citation' section and comments added as necessary. The answer 'Yes' has two sub-options, Governor's Resoluton and other documents.

##### **Question 4.**

This question is a follow-up to Question 3, and aims to assess whether the decision mentioned in the previous question is actually enforced. The existence of implementation reports should be clarified from the Governor's Office or Finance Department in order to answer this question. Specific sections in the

relevant reports that are used to answer the question should be cited and the copy of the report attached.

Question 5.

Governor's Action Program is the basis for the governor's work for the four year period he is appointed to the position, and one of the main policy documents at the local level. The researcher should study the action program, quote from the document and attach the copy of the document to the answered questionnaire.

Question 6.

This question is related to the previous question and refers to the assessment of the implementation of the action program. If no specific assessment of budget transparency related clauses has been made, the researcher should explain that in the 'Comments' section. The researcher should study the report on the implementation of action program, quote from the document and attach the copy of the document to the answered questionnaire.

Question 7.

Output contract signed between the CRH and the Governor is one of the main mechanisms at the local government level regulating the administration of budgets and accountability. However, transparency and openness indicators are often not included as one of the performance indicators. Therefore the researcher should scrutinize the output contract, check if openness and transparency provisions are included. Related sources and explanations should be supplied in the additional section of the answers.

Question 8.

This question is related to the previous question and sheds light on how and whether output contracts implementation is assessed or not. Documents assessing the implementation of contracts should be sought from CRHs and Governors' Offices.

Question 9.

Governors, heads of their offices and finance departments have a specific role to play in making budget information more transparent. This question should be answered based on the performance contracts signed between the governors and the heads of the governor's offices and between heads of the governor's offices and heads of finance departments. The first two questions, or either one of them together with Answer 4 can be chosen simultaneously. If Answer 4 is chosen, the reason should be given in the 'Comments' section.

Question 10.

Education and health services are financed directly from the state budget, but the relevant ministries sign performance contracts with the local governors. This question aims to determine whether these contracts include specific indicators on budget transparency. Heads of Governors' Offices, Education and Health Departments should be contacted to get relevant information. The first two questions, or either one of them together with Answer 4 can be chosen simultaneously. If Answer 4 is chosen, the reason should be given in the 'Comments' section.

Question 11.

Researchers should interview officials from Governors' Offices and CRHs, as well as main local media outlets. If formal decisions exist, they should be quoted in the 'Citation' section and additional explanations is given in the 'Comments' section.

## Section Two. Accessibility of local budget information

### Budget framework and pre-proposal:

#### Question 12.

The government of Mongolia prepares budget framework statement proposal and submits it to the parliament during its spring session. In order to prepare the framework, the central government receives proposal on the framework from the local governments. Governor's Offices and Finance Departments prepare this proposal and send it to the Ministry of Finance. This question aims to assess whether local governments disclose this information before or during submitting their proposals to the Ministry of Finance. Finance department officials are best positioned to answer this question and provide necessary documents.

#### Question 13.

Local governments prepare their budget pre-proposals for the next year and send them to the Ministry of Finance in August of each year. This question aims to assess whether local governments disclose this information before or during submitting their proposals to the Ministry of Finance. Finance department officials are best positioned to answer this question and provide necessary documents.

### Budget Proposal:

Questions 14-28 are related to the local government's budget proposal. Budget proposals are usually the documents that contain most comprehensive information on the state of local government's financial and budget positions, and extensively discussed by the CRHs before approval, hence these documents are one of the most important budget documents. Therefore, citizens should be able to access these documents freely, in a timely fashion, and information provided to citizens and CRHs should be comprehensive and intelligible. If the proposal has not been made public, the most negative answers to the questions should be chosen.

#### Question 14.

Budget proposals should be submitted by the governors to CRH for approval by December 1 of each year, in accordance with budget laws. This question aims to assess whether local governor seeks public input, comments and critique, on the proposal before it is actually tabled to the CRH. Researchers should interview officials from the Governors' Office, Financial Departments and CRHs, and seek confirmations from existing local civil society organizations. The source that is used to answer the question should be clearly indicated in the 'Citation' section.

#### Question 15.

Budget proposals should be submitted by the governors to CRH for approval **by December 1 of each year, in accordance with budget laws**. This question aims to assess whether this requirement is fulfilled in practice. The researchers should use as a proof official letters that the governor sent to the CRH in submitting the proposal.

#### Question 16.

Budget expenditures can usually be presented in three key categories: 1) economic 2) administrative (or by governors) and 3) functional (or program/project and activity) categories. For example, expenditures classified as salaries and wages, administrative expenses, capital expenses etc. are classified by economic categories. If the expenses are classified by Governor's office, police, hospitals etc., it would

be an administrative classification, and if the expenses classified by education, health care, urban construction, disaster fighting, animal husbandry etc. would be program classification. The more classifications are used in presenting budget information, the easier it is for citizens CRH to understand and in the latter case make decision. Researchers should scrutinize the budget proposals, and discuss with finance department officials to answer the question and collect necessary documents. Sources used should specifically be written in the 'Citation' section (for instance, Page No. ... of the budget proposal etc.)

Question 17.

Comparisons of budget expenditures with actual outcomes of previous years is helpful in understanding general trends in budget expenditures. Researchers should scrutinize the budget proposals, and discuss with finance department officials to answer the question and collect necessary documents. Sources used should specifically be written in the 'Citation' section (for instance, Page No. ... of the budget proposal etc.)

Question 18.

Providing additional explanation on key expenditure items in the budget proposal would facilitate the understanding of local budget structures. For instance, if infrastructure investments comprise a significant portion of the proposed budget expenditures, reasons for choosing these projects, economic efficiency, and any risks association with the implementation of the project should be provided to CRHs and citizens in order to help them understand the issue fully. Researchers should scrutinize the budget proposals, and discuss with finance department officials to answer the question and collect necessary documents. Sources used should specifically be written in the 'Citation' section (for instance, Page No. ... of the budget proposal etc.)

Question 19.

Multi-year budget planning is especially valuable in order to make conclusions on whether the Governor's action program is on track for successful implementation and other important questions. Researchers should scrutinize the budget proposals, and discuss with finance department officials to answer the question and collect necessary documents. Sources used should specifically be written in the 'Citation' section (for instance, Page No. ... of the budget proposal etc.)

Question 20.

Comparing budget numbers across two years is not always possible because of changes in such parameters as inflation, growth of population, growth of economy etc. For instance, inflation or general price level increase might mean that nominal increases in budget spending actually in real terms might be decreases. Also, if aimag population size increases dramatically, per capita expenditures might be lower compared to previous years. Researchers should scrutinize the budget proposals, and discuss with finance department officials to answer the question and collect necessary documents. Sources used should specifically be written in the 'Citation' section (for instance, Page No. ... of the budget proposal etc.)

Question 21.

Public services provided at the local level are financed from three distinct sources: local revenues (for instance from tax revenue accruing to local budgets), financial support provided to local governments by the central government, and direct financing from the state budgets. Researchers should scrutinize the budget proposals, and discuss with finance department officials to answer the question and collect

necessary documents. Sources used should specifically be written in the 'Citation' section (for instance, Page No. ... of the budget proposal etc.)

Question 22.

Presenting revenues by administrative, sector, and economic classifications will help citizens and CRH members understand revenue streams in detail. Researchers should scrutinize the budget proposals, and discuss with finance department officials to answer the question and collect necessary documents. Sources used should specifically be written in the 'Citation' section (for instance, Page No. ... of the budget proposal etc.)

Question 23.

Comparing revenues with previous years helps track trends in financial position of the local government. Researchers should scrutinize the budget proposals, and discuss with finance department officials to answer the question and collect necessary documents. Sources used should specifically be written in the 'Citation' section (for instance, Page No. ... of the budget proposal etc.)

Question 24.

Revenue plans should be enriched with the analysis of risks to revenue streams from key sectors of the economy. Such information would be helpful to CRHs in making decision. Researchers should scrutinize the budget proposals, and discuss with finance department officials to answer the question and collect necessary documents. Sources used should specifically be written in the 'Citation' section (for instance, Page No. ... of the budget proposal etc.)

Question 25.

Revenues and expenditures of local government owned enterprises might be more dependent on external market fluctuations, thus having greater impact on local government budgets. Therefore it is important that information on such business enterprises is fully included in the budget proposals. Many companies such as road maintenance, heating supply, mining (like Tavan Tolgoi coal mine might be owned by local governments. Researchers should scrutinize the budget proposals, and discuss with finance department officials to answer the question and collect necessary documents. Sources used should specifically be written in the 'Citation' section (for instance, Page No. ... of the budget proposal etc.)

Question 26.

In recent years some sectors such as mining have been developing rapidly in some regions, completely changing the size and magnitude of aimag development funds. The spending of such funds should undergo the same level of scrutiny from CRHs and public as any other budget item. Researchers should scrutinize the budget proposals, and discuss with finance department officials to answer the question and collect necessary documents. Sources used should specifically be written in the 'Citation' section (for instance, Page No. ... of the budget proposal etc.)

Question 27.

During the course of the budget year, if the government fails to collect planned revenues, it might affect negatively activities of the government. Therefore, CRHs and citizens should have clear knowledge of the risks that might occur in collecting the planned revenues. Researchers should scrutinize the budget proposals, and discuss with finance department officials to answer the question and collect necessary documents. Sources used should specifically be written in the 'Citation' section (for instance, Page No. ... of the budget proposal etc.)



Question 28.

Many CRH members and general public are non finance or economics professionals, so presenting budget information in clear and intelligible ways, through different graphs and pictures is important. The question aims to assess whether budget proposals include such descriptions. Researchers should scrutinize the budget proposals, and discuss with finance department officials to answer the question and collect necessary documents. Sources used should specifically be written in the 'Citation' section (for instance, Page No. ... of the budget proposal etc.)

**Approved Budget:**

Questions 29-31 aim to assess the transparency of budgets approved by local CRHs. CRHs should discuss budget proposals submitted by the governor and approve them before the start of the budget year.

Question 29.

Shortly after the approval of local budgets by CRHs citizens should be able to access the approved budgets. This question aims to clarify whether significant time is lost in disclosing information on approved budget to citizens. Researchers should seek information from CRH and Finance Department officials, and also base their answers on actual observations.

Question 30.

Presenting approved budgets in great detail, at the level comparable to budget proposals, will allow citizens to form an informed and objective understanding of budgets. This question aims to reveal the level of detail presented to public in approved budgets that are disclosed. The researcher should base the answer on interviews with CRH and Finance Department officials and actual review of approved budgets.

Question 31.

For citizens to better understand, the approved budgets should be presented with additional narrative explanation of actual numbers. This question aims to assess whether such narrative explanations are presented. The researcher should base the answer on interviews with CRH and Finance Department officials and actual review of approved budgets.

**Budget Amendment:**

During the course of the budget year, due to multiple reasons revenues might fall or exceed the planned levels, and also expenditures might increase due to unforeseen events, causing the need to review and amend approved budgets. Also, due to amendments at the central government level local governments might be forced to change their local budgets. It is important that budget amendment is at least as transparent and open as the actual planning, approval and execution of budgets in the beginning of the year. Questions 32-36 cover issues related to budget amendments.

Question 32.

This question aims to determine whether budget amendment proposals describe only proposed changes, or the resulting budgets are presented as a whole together with proposed changes. Researchers should interview relevant Governor's Office and Finance Department officials and obtain necessary documents from them.

Question 33.

For discussions of budget amendments at CRH to be effective, CRH should be given well in advance the proposed amendments. Researchers should interview relevant CRH, Governor's Office and Finance Department officials and obtain necessary documents from them, and write the sources of information in 'Citation' section.

Question 34.

Budget amendments being a full description of the resulting new local budgets would give a picture of how the total budget is affected by the amendments to CRHs and citizens. Researchers should study budget amendment documents and compare that with budget proposals and approved budget from the beginning of the year.

Question 35.

Approved budget amendments should be disclosed to public expediently. Researchers should interview relevant CRH, Governor's Office and Finance Department officials and obtain necessary documents from them, and write the sources of information in 'Citation' and 'Comments' sections.

Question 36.

This question aims to assess whether the approved budgets presented to public are actually only the amendments themselves, or the resulting total budgets that reflect the impact changes bring about. Researchers should interview relevant CRH, Governor's Office and Finance Department officials and obtain necessary documents from them, and write the sources of information in 'Citation' and 'Comments' sections.

#### **Budget Performance Reports:**

Citizens having opportunity to monitor the budget execution during the course of the budget year is especially important to assure accountability. Questions 37-42 aim to assess the level of transparency of budget performance reports.

Question 37.

Budget performance reports can be issued on a monthly, quarterly, semi-annual and annual bases. Information should be sought from the web sites of the aimags as well as relevant CRH and Governors' Office officials, and quote official letters sent to CRH in 'Citation' section as documentation.

Question 38.

This question assesses whether budget reports are disclosed not only to the CRHs but to the public as well. Researchers should obtain information from relevant Governor's Office and Finance Department officials, and check websites of local governments.

Question 39.

This question aims to assess whether CRHs can exert control over budget spending at the end of the year by discussing and approving the actual spending in a relatively short time after the end of the budget year. Researchers should obtain information from relevant Governor's Office and Finance Department officials to answer this question.

Question 40.

Budget reports should be written and presented in a form intelligible to CRH members and citizens. This question aims to assess the classifications used in presenting budget performance. Researchers should

answer the question by reviewing annual budget reports. Relevant pages of the report should be cited in 'Citation' section.

Question 41.

Ideally, reports should include not only actual numbers, but also narrative explanation of the numbers. Researchers should answer the question by reviewing annual budget reports. Relevant pages of the report should be cited in 'Citation' section.

Question 42.

Capital expenditures or investment projects are the important part of budget expenditures. The question aims to assess whether the performance of investment projects reported in a greater detail. Researchers should answer the question by reviewing annual budget reports and interviewing relevant Governors' Office and Finance Department officials. Relevant pages of the report should be cited in 'Citation' section.

### **Audit Report:**

Question 43.

The governor sends his annual budget report to the Audit Office for auditing opinion and recommendations. Audit reports being accessible to public will ensure that citizens are able to learn the findings of independent and professional agency on the performance of the budgets. This question aims to assess the transparency of budget reports to citizens. Researchers should refer to the audit office's websites, and interview relevant officials from the audit agency.

Question 44.

Public doubts will disappear and trust in the working of accountability mechanisms will be enhanced in the public's eyes if audit recommendations actually lead to actions and those actions are reported back to public. The question aims to shed light on whether follow up actions are taken by the government to audit reports, and whether they are reported back to CRHs and public.

### **Procurement Practices (Tenders):**

Question 45

Public procurements are organized at the local government level all the time, and effective organization of such tenders is vital in ensuring efficiency of budget spending. Public knowing what the rules of procurements are is important, thus the question aims to assess whether the government makes its procurement rules transparent. Researchers should interview Governors' Office, Finance Department and Audit Office officials and receive information from them, and check local government websites and other sources for documentation.

Question 46.

Tender announcements should be made well in advance of receiving the tender documents in order to increase competition among bidders. This question aims to assess the time allowed to prepare tender documents. Researchers should interview Governors' Office and Finance Department officials and receive information from them, and check local government websites and other sources for documentation.

Question 47.

Transparency of composition of tender committees is one of the signs in public's eyes that the selection will follow fair practices, and this question aims to assess whether the composition of such committees is transparent in practice. Researchers should interview Governors' Office and Finance Department officials and receive information from them, and check local government websites and other sources for documentation.

**Question 48.**

Disclosing the list of participants in tenders will allow citizens assess their performance thus monitor spending of budget money. Researchers should interview Governors' Office and Finance Department officials and receive information from them, and check local government websites and other sources for documentation.

**Section Three. Openness of Budget Processes**

**Question 49.**

In order to ensure citizens' participation in budget formulation process, it is important that budget proposals by the local governor are publicly discussed before they are actually submitted to the CRH. Researchers should interview Governors' Office and Finance Department officials, and citizens who might have participated in any public discussions, to answer the question.

**Question 50.**

CRHs would ensure direct citizens' participation in budget approval processes if they hold public discussions or hearings before actual approval of budgets by the CRHs. Researchers should interview relevant CRH officials, and citizens who might have participated in any public discussions, to answer the question.

**Question 51.**

Citizens being able to participate or observe actual sessions of CRH where budgets are discussed will ensure openness of budget approval process. Researchers should interview relevant CRH officials, and citizens who might have participated in any CRH sessions, and also base the answers on their own observation and experience.

**Question 52.**

CRHs and Governors' Offices receiving written comments and critique on budget proposals from the public before the budget is approved is one of the mechanisms to make budget approval processes participatory and open to public. Researchers should interview relevant CRH and Governor's Office officials and get acquainted with relevant documents and actual comments from public to answer the question.

**Question 52.**

This question assesses whether conditions conducive to the media in delivering budget information to citizens have been created. Researchers should interview relevant CRH and Governor's Office officials and seek confirmation to the answers from media workers.

**Question 54.**

Approved budgets are the most important policy documents for the local governments for the given year, so they could organize press conferences to deliver information to public on such important event.

Researchers should interview relevant CRH and Governor's Office officials and seek confirmation to the answers from media workers.

Question 55.

Aimag administration buildings typically have information announcement boards for citizens, and this question assess whether those boards are used to disseminate budget information to citizens. Researchers should review such information boards in person, and interview Governor's Office and Finance Department officials.

Question 56.

Placing budget documents in local libraries can be one of the channels to deliver information to citizens. This question aims to assess whether budget information for the budget years covered by this study can actually be located in the libraries, or if only old or no information at all can be located. Table 2 also has a specific reference to the libraries for budget documents used in this study. Researchers should interview librarians, Governor's Office and CRH officials, and review existing documents to answer the question.

Question 57.

Government agencies could organize open door day events, public discussions and other events to deliver budget information to citizens. Researchers should interview Governor's Office and Finance Department officials, and confirm with citizens who participated in such events to answer the question.

Question 58.

Despite being financed outside local government budget, State Great Hural members' constituency funds have been of significant size and financing many projects at the local level. This question aims to reveal whether Members of Parliament actually consult with the local community and reflect their interests in which projects they finance. Governor's Office officials, representatives of MPs at the local level, and their reports should be the source for the answers to this question.

Question 59.

This question aims to assess whether MPs actually consult with the local governments on the choice of projects they finance through the constituency funds. Governor's Office officials, representatives of MPs at the local level, and their reports should be the source for the answers to this question.

Question 60.

This question clarifies whether local governments have websites, and whether they use them to deliver budget information to citizens. Researchers should review the websites, and receive clarifying information from Governor's Office officials in order to answer to the question.

December 2010

## 6.4. ANSWERS TO THE QUESTIONNAIRE

Table 9. Answers to Questions 1-20

Question	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Arhangai	3	3	1	1	3	4	1	4	5	5	3	3	3	3	3	2	1	2	1	4
Bayanhongor	2	4	2	4	2	4	2	4	3	3	3	3	2	4	6	2	4	3	3	3
Bayan-Ulgii	2	4	2	4	2	4	2	4	3	4	3	3	3	4	4	1	2	1	2	3
Bulgan	2	4	2	4	1	1	2	2	3	2	3	3	3	4	4	1	3	3	3	3
Darhan-Uul	2	4	2	4	2	4	2	3	2	3	3	3	3	4	4	2	3	3	3	3
Dornod	2	3	2	3	1	1	3	4	4	3	2	3	3	4	4	1	3	4	3	3
Dornogovi	2	3	2	3	1	1	3	2	2,4	3	3	3	3	4	4	2	4	2	3	3
Dundgovi	2	4	2	4	2	4	2	4	1	1	4	3	3	4	4	5	5	4	4	4
Govi-Altai	2	3	1	4	2	4	2	4	4	1,2	3	3	3	4	4	2	1	2	1	2
Govisumber	2	4	2	4	3	4	3	4	3	3	3	2	3	4	4	1	3	3	3	3
Hentii	2	4	2	4	2	4	2	4	4	2	3	3	3	4	4	2	2	2	3	3
Hovd	1	4	2	4	1	1	3	4	4	4	1	2	3	4	4	1	2	1	3	1
Huvsgul	1	3	1	1	1	1	1	3	4	4	3	4	3	4	3	4	3	2	2	3
Orhon	2	4	2	4	2	4	3	4	3	3	3	3	3	4	4	5	5	4	4	4
Selenge	3	4	3	4	2	1	2	1	3	3	3	3	3	4	2	1	3	1	3	4
Suhbaatar	2	4	2	4	2	4	3	4	4	3	3	3	3	4	4	2	2	2	3	3
Tuv	1	4	2	4	1	1	2	4	1,2	1,2	3	3	3	4	1	5	5	4	4	4
Ulaanbaatar	2	4	1	4	1	1	3	3	5	5	3	3	3	4	1	2	2	3	3	3
Umnugovi	2	4	2	4	2	4	2	4	3	3	3	3	3	4	4	1	2	4	1	3
Uvs	2	3	2	1	2	1	2	3	3	3	3	3	3	3	3	1	3	2	1	1
Uvurhangai	2	4	2	4	2	4	3	4	3	3	3	3	2	4	4	2	4	3	3	3
Zavhan	2	4	2	4	2	1	3	4	3	3	3	2	2	4	4	1	3	3	3	3

Table 10. Answers to Questions 21-40

Question	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Arhangai	1	1	1	1	3	4	2	2	2	3	3	3	2	1	5	4	4	3	1	2
Bayanhongor	4	2	3	3	3	4	3	3	2	3	2	3	3	3	1	2	3	4	1	5
Bayan-Ulgii	2	2	2	2	2	4	2	3	2	2	3	3	3	2	2	3	4	4	2	2
Bulgan	3	1	3	3	3	4	3	3	2	1	3	3	3	2	5	1	1	4	1	2
Darhan-Uul	2	2	4	3	2	3	2	2	1	2	3	3	3	4	4	3	5	5	3	2
Dornod	1	1	3	2	3	4	4	3	1	1	3	3	2	3	4	3	4	1	6	3
Dornogovi	4	3	4	2	3	4	2	3	2	3	2	3	2	1	2	2	4	1	2	1
Dundgovi	5	5	5	4	4	5	4	4	4	4	3	3	5	3	4	3	3	5	4	4
Govi-Altai	2	2	2	3	3	4	3	1	2	3	3	3	1	2	2	3	4	5	1	1
Govisumber	3	2	3	3	2	4	3	3	2	2	2	4	2	3	2	2	3	3	4	5
Hentii	2	2	2	3	2	2	2	3	2	3	3	3	3	3	4	3	4	1	4	2

Hovd	1	2	2	2	2	4	3	2	1	2	3	3	2	2	2	2	1	4	5	3
Huvsgul	3	4	3	2	2	4	2	2	4	4	2	3	4	2	5	4	3	4	4	3
Orhon	5	5	5	4	4	5	4	4	5	4	4	3	2	4	4	1	4	6	1	5
Selenge	2	3	3	3	3	4	1	3	2	3	3	3	3	2	2	2	4	1	1	2
Suhbaatar	3	3	2	2	3	4	3	3	1	3	3	3	3	2	1	2	3	4	4	5
Tuv	5	5	5	4	4	5	4	4	1	1	3	3	2	2	1	2	2	5	1	5
Ulaanbaatar	1	1	2	2	3	4	2	1	3	3	3	3	2	1	2	2	4	1	1	2
Umnugovi	1	1	2	2	2	1	2	2	1	3	3	3	3	2	3	3	4	4	3	2
Uvs	1	1	3	3	3	1	2	2	1	3	2	3	2	1	1	2	3	1	4	1
Uvurhangai	1	2	3	3	3	4	3	3	2	2	2	3	3	3	1	2	3	4	2	2
Zavhan	4	3	4	3	3	4	3	3	2	3	3	4	2	3	2	2	3	3	4	1

Table 11. Answers to Questions 41-60

Question	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60
Arhangai	1	6	2	2	3	6	4	2	2	2	2	3	1	3	1	3	2	4	1	2
Bayanhongor	4	6	1	3	5	2	3	2	2	2	1	3	1	3	3	3	3	3	1	2
Bayan-Ulgii	3	2	3	2	3	2	3	2	2	2	3	2	2	3	3	3	3	3	2	3
Bulgan	1	4	2	2	2	3	2	3	2	2	1	1,2	1	4	2	3	2	4	2	2
Darhan-Uul	2	4	3	3	4	2	3	2	2	2	1	3	2	3	2	3	2	1	1	3
Dornod	2	5	2	3	1	6	2	2	2	2	1	1	1	3	1	1	3	4	1	2
Dornogovi	1	2	3	2	1	2	3	2	2	2	1	3	1	3	1	3	1	1	1	2
Dundgovi	3	5	3	3	4	6	3	4	2	2	3	3	2	3	3	3	3	2	2	4
Govi-Altai	1	3	3	3	3	2	3	3	2	2	3	3	1	3	3	3	2	2	1	3
Govisumber	4	6	2	3	1	2	3	3	2	2	2	4	4	3	1	2	1	1	1	3
Hentii	3	5	3	2	4	2	3	3	2	2	3	3	1	3	1	3	2	2	1	3
Hovd	2	5	1	2	1	2	3	3	2	2	1	1,2	1	3	1	3	1	2	2	3
Huvsgul	2	3	2	2	2	3	4	2	3	2	1	3	1	3	3	3	3	1	1	2
Orhon	4	6	2	2	1	2	3	2	2	2	1	4	1	3	3	3	2	1	1	5
Selenge	2	4	4	2	1	2	1	1	2	2	1	4	1	1	1	3	1	3	3	1
Suhbaatar	4	6	2	3	1	2	1	2	2	2	3	3	1	3	3	3	2	1	1	3
Tuv	4	6	1	2	3	2	3	3	2	2	1	1,2	1	3	3	3	2	2	1	2
Ulaanbaatar	2	1	2	2	1	2	2	2	2	2	3	4	1	2	3	4	2	2	3	1
Umnugovi	2	2	4	3	3	2	3	2	2	2	3	3	2	3	3	3	3	2	1	2
Uvs	2	1	2	2	1	2	3	2	2	2	4	2	2	3	3	3	3	1	1	4
Uvurhangai	2	2	2	4	1	2	2	2	2	2	1	3	1	3	3	3	3	3	1	3
Zavhan	1	1	1	1	2	2	2	1	1	2	3	2	1	4	3	3	2	2	2	2

## 6.5. RESEARCHERS

Table 12. List of Budget Transparency Ranking-2011 Senior Researchers

Name	Aimags Covered	Title and Organization
<b>M.Ariuntungalag</b>	Zavhan, Orhon, Uvurhangai, Bayanhongor, Suhbaatar, Govisumber	Executive Director, Independent Research Institute
<b>D. Tserenjav</b>	Darhan, Hentii, Bayan-Ulgii, Govi-Altai, Umnugovi, Dundgovi	Executive Director, Transparency Foundation
<b>B. Oyundari</b>	Dornod, Tuv, Bulgan, Hovd, Huvsgul	Executive Director, Zorig Foundation
<b>M. Bolormaa</b>	Dornogovi, Uvs, Ulaanbaatar, Selenge, Arhangai	Head, Woman Leaders Foundation

Table 13. List of Budget Transparency Ranking-2011 Local Researchers

Province	Name	Title and Organization
Arhangai	A.Altanchimeg	Coordinator, LEOS Arkhangai, Teacher, Vocational Training Center
<u>Bayan-Ulgii</u>	A.Kenshilig	Director, Trade Union Bayan-Ulgii
Bayanhongor	D.Khandarmaa	Manager, Chamber of Commerce and Industry, Bayankhongor
Bulgan	D.Chimgee	Coordinator, LEOS Bulgan
Govi-Altai	Ch.Tsetsegmaa	Coordinator, Movement of Social Development and Women, Govi-Altai
<u>Govisumber</u>	B.Shurenchimeg	Coordinator, Choir Development NGO
Darhan-Uul	G.Soyolmaa	Coordinator, Movement of Social Development and Women, Darkhan-Uul
Dornogovi	N.Enkhsuren	Coordinator, “Ger bul az jargal tuv” NGO
Dornod	Ts.Tumen	Director, “Dornyn Tsatsal” LLC, journalist
Dundgovi	D.Erdenebileg	Head, Rural Women Support Foundation Dundgovi
Zavhan	M.Dulamjav	Coordinator, Women’s NGO Network
Orhon	B.Batjargal	Researcher, Intelligent Society
<u>Uvurhangai</u>	T.Chuluuntsetseg	Coordinator, Local Initiative NGO
<u>Umnugovi</u>	S.Enebish	Coordinator, Network of Civil Society Organizations Umnugovi
<u>Suhbaatar</u>	N.Naranchimeg	Head, “Incessantly Step” NGO
Selenge	B.Tamir	Officer, Women Leaders Foundation, Selenge
<u>Tuv</u>	E.Undrakh	Director, “Dem center” NGO
Uvs	D.Togtokh	Head “Sain tus” NGO
Ulaanbaatar	B.Burenjargal	Volunteer and researcher, Women Leaders Foundation
Hovd	D.Bayarmaa	Officer “Khovd-Erdem” Institute
<u>Huvsgul</u>	B.Tumendemberel	Individual
Hentii	Z.Bat-Erdene	Coordinator, Network of Civil Society Organizations, Khentii