Section 1. Public Availability of Budget Docs. “Section One: The Availability of Budget Documents” contains a series of four tables that allow the researcher to examine and map the public availability and dissemination of its country's key budget documents (i.e., Pre-Budget Statement, Executive's Budget Proposal (EBP) and Supporting EBP Documents, Citizens Budget, Enacted Budget, In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report), as well as any national laws regulating budget processes and financial management. Once filled in, these tables will serve as a foundation for the completion of the rest of the questionnaire, as researchers will reference the specific documents cited in the tables to answer the questions contained in Sections 2-5 of the questionnaire.

### Table 1. Key Budget Documents

<table>
<thead>
<tr>
<th>BUDGET DOCUMENT</th>
<th>Full Title</th>
<th>Fiscal Year the Budget Document Refers to</th>
<th>Date of Publication</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Budget Statement</td>
<td>Not Available</td>
<td>Not Available</td>
<td>Not Available</td>
</tr>
<tr>
<td>------------------------</td>
<td>-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
<td>------</td>
<td>------------------</td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>Budget package for 2014 (I - VII volumes)</td>
<td>2014</td>
<td>October 2013 (through information request)</td>
</tr>
<tr>
<td>In-Year Report</td>
<td>“Operative information on the state budget execution for 1st quarter of 2013” (Azeri version: “2013-cü ilin 1-ci rübündə dövlət büdcəsinin icrasına (operativ) dair Məlumat”)</td>
<td>2013</td>
<td>April 16, 2013</td>
</tr>
<tr>
<td>Date</td>
<td>Document Type</td>
<td>Title</td>
<td>2013</td>
</tr>
<tr>
<td>------------</td>
<td>--------------------------------</td>
<td>-----------------------------------------------------------------------</td>
<td>--------</td>
</tr>
<tr>
<td>October 8, 2013</td>
<td>Additional in-year report</td>
<td>Information (operative) about execution of the state budget for the 9 months of 2013 (Azeri version: “2013-cü ilin 9 ayında dövlət büdcəsinin icrasına (operativ) dair Məlumat”)</td>
<td></td>
</tr>
<tr>
<td>April 17, 2014</td>
<td>Additional in-year report</td>
<td>“Operative information on the state budget execution for 1st quarter of 2014” (Azeri version: “2014-cü ilin 1-ci rübündə dövlət büdcəsinin icrasına (operativ) dair Məlumat”)</td>
<td></td>
</tr>
<tr>
<td>July 23, 2013</td>
<td>Mid-Year Review</td>
<td>“Operative information on the state budget execution for 6 month of 2013” (Azeri version: “2013-cü ilin 6 ayında dövlət büdcəsinin icrasına (operativ) dair Məlumat”)</td>
<td></td>
</tr>
</tbody>
</table>


GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Comments: 

PEER REVIEWER
Opinion: No, I do not agree with the score.
Comments: Similar documents for the 2011 and 2012 were published in the web site of the Ministry of Finance. But orders for the 2013 and 2014 weren’t published. This document (Budget package for 2014) not available via the newspaper or internet. The researcher also wrote in the Key Budget Documents section that this document available through the request. Only official bodies can write letter for the request this document. But they should deeply substantiate of using this document in letter. After that maybe they get Budget package. But people and public representative can’t get this document. This document is non for wide use.

RESEARCHER’S RESPONSE
1) “Order of Cabinet of Ministry of the Republic of Azerbaijan on beginning budget process for the 2015” can’t be considered as a Pre-Budget Statement (PBS), because the PBS presents the broad parameters and macroeconomic assumptions of the Executive’s Budget Proposal publishing at least one month before the publication of the Executive’s Budget Proposal. 2) “Presentation of draft state and consolidated budget for 2014” as an official document was considered as a part of Executive’s Budget Proposal by national researcher. Also, government reviewer didn’t explain what “Initial budget is and when it was disclosed officially. 3) National researcher has sent information request to the Ministry of Finance of the Republic of Azerbaijan during active research period. The Ministry has provided the Budget Package as a respond to the information request. Therefore, national researcher referred to the Budget Package as a publicly available document like previous Open Budget Survey rounds.

IBP COMMENT
IBP accepts the Budget Package as publicly available.
<table>
<thead>
<tr>
<th>Table 2a. Details about Availability</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Azerbaijan</strong></td>
</tr>
<tr>
<td><strong>Budget Documents</strong></td>
</tr>
<tr>
<td>Tick box if answer to the questions is “yes”</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Pre-Budget Statement</th>
<th>Executive’s Budget Proposal</th>
<th>Enacted Budget</th>
<th>Citizens Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is it produced at all?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
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<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it produced for internal purposes only?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it published too late compared to the accepted timeframe?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, with charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
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<td>No</td>
<td>No</td>
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<tr>
<td>Is it available to the public in hard copy, NO charge?</td>
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<td>Yes</td>
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<td></td>
<td>No</td>
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<tr>
<td>Is it available to the public in soft copy, with charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
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<tr>
<td>Is it available to the public in soft copy, NO charge?</td>
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<td>Yes</td>
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<td>Yes</td>
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<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it available to the public online?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
</tbody>
</table>

If available online, provide internet/URL address

- **Pre-Budget Statement:** not applicable

Is it machine readable? [only for electronic copies]

- Yes
- No

Is there a “citizens version” of the budget document?

- Yes
- No

**Sources:** It was not possible to identify the fact that Citizen Budget was based on Executive’s Budget Proposal or Enacted Budget, because state and consolidated budgets almost have not been changed after parliament discussion. Supporting EBP Document 1: “Draft budget law for 2014” [http://www.mediaforum.az/az/2013/10/14/2014-c%C3%BC-ilin-d%C3%B6v%C9%99r-b%C3%BCdc%C9%99si-Layih%C9%99-0235558458c09.html#U0ksRVelf7o](http://www.mediaforum.az/az/2013/10/14/2014-c%C3%BC-ilin-d%C3%B6v%C9%99r-b%C3%BCdc%C9%99si-Layih%C9%99-0235558458c09.html#U0ksRVelf7o) Supporting EBP Document 2: “Draft law on the budget of the State Social Protection Fund (DSMF) for 2013” [http://www.sspf.gov.az/view.php?lang=az&menu=63&id=331](http://www.sspf.gov.az/view.php?lang=az&menu=63&id=331)
GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Comments: a

PEER REVIEWER

Opinion: No, I do not agree with the score.

Comments: The Orders on budget statement of cabinet of ministry of the Republic of Azerbaijan is using for internal purposes.

RESEARCHER'S RESPONSE

Peer Reviewer suggested to consider “Order of Cabinet of Ministry of the Republic of Azerbaijan on beginning budget process for the 2015” as Pre-Budget Statement (PBS) for internal purposes only. But that document can't be considered as a Pre-Budget Statement (PBS), because the PBS presents the broad fiscal parameters and macroeconomic assumptions of the Executive's Budget Proposal publishing at least one month before the publication of the Executive's Budget Proposal. So, Pre-Budget Statement (PBS) is not available either in hardcopy or online version. Apart from publicly available online versions, hardcopy versions of Enacted budget and Executive's budget proposal are published in official newspapers which have some minimal cost (0.2-0.4 AZN – national currency). Citizen budget is based on the enacted budget, not executive's budget proposal. EBP is partly machine-readable (online version: presentation of budget proposal), EB is entirely machine-readable.

Table 2b. Details about Availability

Azerbaijan

<table>
<thead>
<tr>
<th>Budget Documents</th>
<th>In-Year Report</th>
<th>Mid-Year Review</th>
<th>Year-End Report</th>
<th>Audit Report</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is it produced at all?</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
</tr>
<tr>
<td>Is it produced for internal purposes only?</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
</tr>
<tr>
<td>Is it published too late compared to the accepted timeframe?</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, with charge?</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, NO charge?</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, with charge?</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, NO charge?</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
</tr>
<tr>
<td>Is it available to the public online?</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
</tr>
</tbody>
</table>
If available online, provide internet/URL address


Is it machine readable? [only for electronic copies]

- Yes
- No

Is there a “citizens version” of the budget document?

- Yes
- No


GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Comments: a

PEER REVIEWER

Opinion: No, I do not agree with the score.

Comments: The researcher has made mistake. Because he has put the link of mid-year report in the table. But he didn't marked right answers in gaps.

RESEARCHER’S RESPONSE

The In-Year Report (IYR) was only available in soft copy. National researcher provided link of presumable mid-year report, but IBP does not consider this report to meet the criteria for a MYR. Yes, Audit Report is available in hard copy and machine-readable. Year-End Report is published in official newspapers which have some minimal cost (0.2-0.4 AZN – national currency). With respect to the machine-readability of the documents, IBP doesn’t consider a document available in PDF to be machine-readable.

IBP COMMENT

IBP does not consider the version of the Audit Report available on the Internet to be machine-readable.

Table 3. When Are the Key Budget Documents Made Available to the Public?

Azerbaijan

Pre-Budget Statement: When is the Pre-Budget Statement made available to the public?

- 100. At least four months in advance of the budget year, and at least one month before the executive’s budget proposal is introduced in the legislature
- 67. At least two months, but less than four months, in advance of the budget year, and at least one month before the executive’s budget proposal is introduced in the legislature
- 33. Less than two months in advance of the budget year, but at least one month before the executive’s budget proposal is introduced in the legislature
### Executive Budget Proposal: When is the Executive Budget Proposal made available to the public?

- **0.** Does not release to the public, or is released less than one month before the executive's budget proposal is introduced to the legislature
- **100.** At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- **67.** At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- **33.** Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- **0.** Does not release to the public, or is released after the budget has been approved by the legislature

### Enacted Budget: When is the Enacted Budget made available to the public?

- **100.** Two weeks or less after the budget has been enacted
- **67.** Between two weeks and six weeks after the budget has been enacted
- **33.** More than six weeks, but less than three months, after the budget has been enacted
- **0.** Does not release to the public, or is released more than three months after the budget has been enacted

### In-Year Report: When are In-Year Reports made available to the public?

- **100.** At least every month, and within one month of the period covered
- **67.** At least every quarter, and within three months of the period covered
- **33.** At least semi-annually, and within three months of the period covered
- **0.** Does not release to the public

### Mid-Year Review: How long after the mid-point in the fiscal year (i.e., six months into the fiscal year) is the Mid-Year Review made available to the public?

- **100.** Six weeks or less after the mid-point
- **67.** Nine weeks or less, but more than six weeks, after the mid-point
- **33.** More than nine weeks, but less than three months, after the mid-point
- **0.** Does not release to the public, or is released more than three months after the mid-point

### Year-End Report: How long after the end of the budget year is the Year-End Report made available to the public?

- **100.** Six months or less after the end of the budget year
- **67.** Nine months or less, but more than 6 months, after the end of the budget year
- **33.** More than nine months, but within 12 months, after the end of the budget year
- **0.** Does not release to the public, or is released more than 12 months after the end of the budget year

### Audit Report: How long after the end of the fiscal year are the final annual expenditures of national departments audited and released (except for secret programs)?

- **100.** Six months or less after the end of the budget year
- **67.** 12 months or less, but more than 6 months, after the end of the budget year
- **33.** More than 12 months, but within 18 months, after the end of the budget year
- **0.** Does not release to the public, or is released more than 18 months after the end of the budget year

**Sources:** More extended version of the annual budget implementation report (Year-End Report) is made available to the public usually in May, but short (approximately, one-page summary) report is published in January.

**GOVERNMENT REVIEWER**

**Opinion:** No, I do not agree with the score.

**Comments:** a
Table 4. General Questions

Azerbaijan

<table>
<thead>
<tr>
<th>YES/NO</th>
<th>If yes, additional information; If no, please note N/A in the text box.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>Is there a website or web portal for government fiscal information?</td>
<td>• Yes Ministry of Finance (<a href="http://maliyye.gov.az/">http://maliyye.gov.az/</a>)</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>
| Are there additional laws regulating:                                 | • Yes 1) Law on access to information (2005)  
|     • Transparency?                                                   |     2) Law on public participation (2013)  
|     • Citizens participation?                                         |     http://www.president.az/articles/10814                          |


GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Section 2. Comprehensiveness of the Executive's Budget Proposal
001. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

A. Yes, administrative units accounting for all expenditures are presented.
B. Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, administrative units accounting for less than two-thirds of expenditures are presented.
D. No, expenditures are not presented by administrative unit.
E. Not applicable/other (please comment).

Azerbaijan

A. Score: 100

Sources: Information can be found in the document entitled “Functional, economic and administrative classification (draft in paragraph level) of state budget expenditures for 2014” (Budget package, III Volume, page 1).

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, expenditures are presented by functional classification.
B. No, expenditures are not presented by functional classification.
C. Not applicable/other (please comment).

Azerbaijan

A. Score: 100

Sources: 1) “Presentation of the state budget and consolidated budget projects of Azerbaijan Republic for 2014” (page 22). 2) Information can be found in the document entitled “Functional, economic and administrative classification (draft in paragraph level) of state budget expenditures for 2014” (III Volume, Budget package).


GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

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

B. No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.

C. Not applicable/other (please comment).

Azerbaijan

A.

Score: 100

Sources: 1) “Presentation of the state budget and consolidated budget projects of Azerbaijan Republic for 2014” (page 22). 2) Information can be found in the document entitled “Functional, economic and administrative classification (draft in paragraph level) of state budget expenditures for 2014” (III Volume, Budget package).

Comments: Azerbaijan’s functional classification is mostly compatible with “Classification of Expense by Function of Government” in IMF Government Finance Statistics Manual 2001 (Page 76) and UN’s Classification of the Functions of Government (COFOG), but partly compatible with OECD Best Practices for Budget Transparency (lack of information on non-financial assets, tax expenditure etc.). Azerbaijan government has changed some sub-categories of functional classification in budget envelope for 2014. After careful reassessment and comparison of functional classification with appropriate international documents, we can come into conclusion that generally existing classification is compatible with international standards with some deficiencies.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

004. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?
A. Yes, expenditures are presented by economic classification.

B. No, expenditures are not presented by economic classification.

C. Not applicable/other (please comment).

**Azerbaijan**

A. Score: 100

**Sources:** 1) "Presentation of the state budget and consolidated budget projects of Azerbaijan Republic for 2014" (page 24-25). 2) Information can be found in the document entitled “Functional, economic and administrative classification (draft in paragraph level) of state budget expenditures for 2014” (III Volume, Budget package).


**GOVERNMENT REVIEWER**

Opinion: Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

Opinion: Yes, I agree with the score and have no comments to add.

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

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

B. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.

C. Not applicable/other (please comment).

**Azerbaijan**

A. Score: 100

**Sources:** 1) "Presentation of the state budget and consolidated budget projects of Azerbaijan Republic for 2014" (page 24-25). 2) Information can be found in the document entitled “Functional, economic and administrative classification (draft in paragraph level) of state budget expenditures for 2014” (III Volume, Budget package).

**Comments:** Azerbaijan's economic classification is mostly compatible with “Economic Classification of Expense” in IMF Government Finance Statistics Manual 2001 (Page 63). Azerbaijan government has changed some sub-categories of economic classification in budget envelope for 2014. After careful reassessment and comparison of functional classification with appropriate international documents, we
can come into conclusion that generally existing economic classification is compatible with international standards with some deficiencies.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
Economic classification of state expenditure in Azerbaijan have 9 main sections align with international standards:
1. Labour costs payments
2. Goods (works, services) purchase
3. Interest payments
4. Subsidies and current transfers
5. Grants and other payments
6. Pensions and social benefits
7. Purchase of non-financial assets
8. Operations on financial assets
9. Liabilities and other financial operations

[hyperlink to source]

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

A. Yes, programs accounting for all expenditures are presented.
B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, programs accounting for less than two-thirds of expenditures are presented.
D. No, expenditures are not presented by program.
E. Not applicable/other (please comment).

Azerbaijan

C. 33

Score: 33

Sources: 1) "Presentation of the state budget and consolidated budget projects of Azerbaijan Republic for 2014" (e.g. page 30 - education programs; page 32 - health programs). 2) Information can be found in the document entitled “Functional, economic and administrative classification (draft in paragraph level) of state budget expenditures for 2014” (III Volume, Budget package).

Comments: There are state programs that are not identified individually or provided only limited information in the budget documents.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
007. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.

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

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

E. Not applicable/other (please comment).

Azerbaijan

C.

Score: 33

Sources: “Main indicators and deficits for budget revenues and functional classification of budget expenditures for 2014 and next 3 years (2015, 2016, 2017)” (VI Volume, Budget package, page 204-205)

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: d.

Comments: The estimate indicators was given only in the section of “main directions of State Investment program for the 2014-2017” of the “Presentation of the state budget and consolidated budget projects of Azerbaijan Republic for 2014” document

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

A. Yes, multi-year estimates for programs accounting for all expenditures are presented.

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

C. Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.

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

E. Not applicable/other (please comment).

Azerbaijan
Score: 33

Sources: “Main directions of State Investment Program for 2014-2017” (I Volume, Budget package, page 203)

Comments: Executive's Budget Proposal provides estimates for a multi-year period only for State Investment Program including social, institutional, infrastructure and other projects and programs. For 2014, State Investment Program consisted 31.2% of total state budget expenditure (6.260 billion AZN / 20.063 billion AZN).

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: d.
Comments: this information isn't in the open budget documents

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

A. Yes, individual sources of tax revenue accounting for all tax revenue are presented.
B. Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
C. Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
D. No, individual sources of tax revenue are not presented.
E. Not applicable/other (please comment).

Azerbaijan

A.

Score: 100


Comments: There is revenue category titled "Other incomes accumulated through tax bodies", but the entire amount of this category is less than 3 percent of total revenues (0.87%).

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: Large tax payments were expressed in budget revenues. But small tax inflows hasn't been mentioned separately. And the sum has been recorded in front of the term of "other receipts" used. But there is no any disclosure about the directions of these receipts.
This classification doesn’t comply with Classification of revenue of IMF

**RESEARCHER’S RESPONSE**

Executive’s Budget Proposal and other supporting budget documents present all individual sources of tax revenues according to Article 6 of “Tax Code of the Republic of Azerbaijan” on state taxes: 6.1.1. tax on the income of physical persons; 6.1.2. tax on the profit of companies; 6.1.3. value added tax; 6.1.4. excise tax; 6.1.5. property tax levied from legal persons; 6.1.6. land use tax levied from legal persons; 6.1.7. road fund taxes; 6.1.8. mineral royalty tax; 6.1.9. simplified tax.

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

A. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.

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

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

D. No, individual sources of non-tax revenue are not presented.

E. Not applicable/other (please comment).

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**Azerbaijan**

A. Score: 100

**Sources:** 1) “Presentation of the state budget and consolidated budget projects of Azerbaijan Republic for 2014” (page 14). 2) “Revenues of state budget for 2014 classified by paragraphs” (III Volume, Budget package for 2014).

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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

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

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

C. Not applicable/other (please
Azerbaijan

A.

Score: 100

Sources: 1) "Main indicators and deficits for budget revenues and functional classification of budget expenditures for 2014 and next 3 years (2015, 2016, 2017)" (VI Volume, Budget package, page 204-205).

Comments: Multi-year period tables (Budget package, VI volume) cover all main categories of budget revenues including tax revenues (e.g. income tax of physical entities, property tax, VAT etc.) and non-tax revenues (e.g. incomes from the State Oil Fund, incomes on the loans provided to the governments of foreign countries etc.).

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: The revenue of the 2014 was written as estimate incomes in the presentation of budget of 2014 document. But there aren't estimate budget information on 2015 and 2016.

RESEARCHER’S RESPONSE
Multi-year estimates of revenue are presented by category (tax and non-tax revenues) in budget package: "Main indicators and deficits for budget revenues and functional classification of budget expenditures for 2014 and next 3 years (2015, 2016, 2017)" (VI Volume, Budget package, page 204-205).

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

A. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
B. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
C. Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
D. No, multi-year estimates for individual sources of revenue are not presented.
E. Not applicable/other (please comment).

Azerbaijan

A.

Score: 100

Sources: "Main indicators and deficits for budget revenues and functional classification of budget expenditures for 2014 and next 3 years (2015, 2016, 2017)" (VI Volume, Budget package, page 204-205)

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

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

Azerbaijan

B.

Score: 67

Sources: 1) "Presentation of the state budget and consolidated budget projects of Azerbaijan Republic for 2014" (page 24 and 46).

Comments: Executive's Budget Proposal provides information about the amount of net new borrowing required during the budget year and the interest payments on the outstanding debt for the budget year. But there is no information about the central government's total debt burden at the end of the budget year. EBP provides information on the central government's total debt burden only for mid-year (current or previous year). (Budget package for 2014, IV Volume, page 2).

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: According to the legislation all information about government borrowings and debt includes in the budget envelope (EBP). Meanwhile, relating report on state debt is prepared comprehensively and submitted to the President of Azerbaijan Republic, and also is placed on the official website of Ministry of Finance.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The document (the report on state debt is prepared comprehensively and submitted to the President of Azerbaijan Republic) which government reviewer refers is not part of the EBP and therefore not relevant in responding to this question.
014. Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
B. Yes, the core information is presented for the composition of the total debt outstanding.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to composition of total debt outstanding is not presented.
E. Not applicable/other (please comment).

Azerbaijan

C.

Score: 33


Comments: Budget package for 2014 (Volume IV, page 2) covers general amounts, currency breakdown and maturity profile of the debt. Also, it indicates whether the debt is domestic or external. For example, maturity period for 43 percent of the debts is more than 20 years. But there is very scant information on interest rates on the debt.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: According to the legislation all information about government borrowings and debt includes to the budget envelope (EBP). Meanwhile, relating report on state debt is prepared comprehensively and submitted to the President of Azerbaijan Republic, and also is placed on the official website of the Ministry of Finance.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The document (the report on state debt is prepared comprehensively and submitted to the President of Azerbaijan Republic) which government reviewer refers is not part of the EBP and therefore not relevant in responding to this question.

015. Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)
A. Yes, information beyond the core elements is presented for the macroeconomic forecast.

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

C. Yes, information is presented, but it excludes some core elements.

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

E. Not applicable/other (please comment).

Azerbaijan

Score: 67

Sources: 1) "Presentation of the state budget and consolidated budget projects of Azerbaijan Republic for 2014" (page 4). 2) Budget package for 2014, I and II Volume, "Macroeconomic forecasts"

Comments: Executive Budget Proposal describes main macroeconomic indicators (core components) including nominal GDP level, inflation rate, and real GDP growth. Beyond these core components, budget documents indicate economic parameters and forecasts such as oil and non-oil GDP (nominal amount and real growth rate), population income, average wage dynamics and other segregated data. There is no information on interest rates.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Mid-term socio-economic development concept, which describing macroeconomic forecasts of country is included on the budget envelope (EBP). Beside the information on real economy, comprehensive information on monetary and fiscal policy, moreover macroeconomic forecasts for other economic fields are presented in this document. Also, according to article 15.2 of "Budget System Law", the chairman of the Management Board of the Central Bank of the Republic of Azerbaijan provides information to the Milli Majlis (parliament) of the Republic of Azerbaijan on the key areas of monetary policy during the budget discussion.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Beyond the core elements of macroeconomic indicators, other additional information like short and long-term interest rates or composition of GDP growth can be disclosed which is not available now. So, “b” is appropriate answer to this question.

016. Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.

B. Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.

C. Yes, information is presented, but it excludes some core elements.
D. No, information related to different macroeconomic assumptions is not presented.

E. Not applicable/other (please comment).

Azerbaijan

D. Score: 0

Sources: 1) "Presentation of the state budget and consolidated budget projects of Azerbaijan Republic for 2014". 2) (I, II Volume, Budget package for 2014).

Comments: "Sensitivity analysis" including inter-correlation between macroeconomic and fiscal indicators are not provided in budget documents.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: Based on optimal macroeconomic indicators budget is drafted, taking into account development tendency in global and regional economy, including commodity market respectively, risk assessment of internal economics and negative tendency and is given information to the Parliament about it.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Executive's Budget Proposal doesn't indicate how different macroeconomic assumptions affect the budget estimates ("sensitivity analysis"). Additional assessments cited by government reviewer either not publicly available or not part of the EBP.

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

A. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

B. Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.

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

D. No, information that shows how new policy proposals affect expenditure is not presented.

E. Not applicable/other (please comment).

Azerbaijan

C. Score: 33

Sources: 1) "Presentation of the state budget and consolidated budget projects of Azerbaijan Republic for 2014". 2) (I, II Volume, Budget package for 2014).
Comments: Executive's Budget Proposal or any supporting budget documentation includes only a narrative discussion about impacts of new policy proposals on budget expenditures. Budget documents provide information impacts only for some new policy proposals. For example, improvement for the financial conditions (wages and pensions) of scholars and other related increased science expenditures 12.5% for 2014 in comparison with 2013.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: New proposals are described on the explanation about draft budget, priority expenditures, fiscal policy and required money resources are reflected on the draft budget.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: In the "Presentation of the state budget and consolidated budget projects of Azerbaijan Republic for 2014" document have a few information about new approaches compare with last year. For example in 2014 the expenses on health will increase 8.4% than 2013 including fighting against HIV/AIDS.

RESEARCHER'S RESPONSE
EBP has very limited information about how new policy proposals affect expenditures.

A. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
B. Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
C. Yes, information that shows how some but not all new policy proposals affect revenues are presented.
D. No, information that shows how new policy proposals affect revenues is not presented.
E. Not applicable/other (please comment).

Azerbaijan

C.

Score: 33

Sources: 1) "Presentation of the state budget and consolidated budget projects of Azerbaijan Republic for 2014". 2) (I, II Volume, Budget package for 2014).

Comments: Executive's Budget Proposal or any supporting budget documentation includes only a narrative discussion about impacts of new policy proposals on budget revenues. Budget documents provide information impacts only for some new policy proposals on revenues. For example, money flow from paid services of some budget organizations will be included to centralized budget revenues and this will increase budget revenues 400 million manat (local currency).

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.


Suggested Answer: a.

Comments: Draft legislative acts, which can affect budget revenue are attached on the budget envelope, explanation of draft budget, fiscal policy notice how these changes affect to budget revenue.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: There are few explanation how new policy proposals impacts to budget revenues. For example the Government will increase role of Non-oil sector in the economy in 2014. In 2014 the non-oil revenue will increase 20.8% point than 2013.

RESEARCHER’S RESPONSE

EBP has very limited information about how new policy proposals affect revenues.

| A. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification). |
| B. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications. |
| C. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications. |
| D. No, expenditure estimates for BY-1 are not presented by any expenditure classification. |
| E. Not applicable/other (please comment). |

Azerbaijan

A. Score: 100

Sources: "Comparisons of state budget expenditure (functional, economic and administrative classification in paragraph level) for 2012 year actual figures, 2013 year expected figures and 2014 year planned figure" (Budget package for 2014, V Volume).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: The budget document which opens for people is present expenditures for the year preceding the budget year (BY-1) by economic and functional classification. According on "Presentation of the state budget and consolidated budget projects of Azerbaijan Republic for 2014" document.
020. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

A. Yes, programs accounting for all expenditures are presented for BY-1.
B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
D. No, expenditures are not presented by program for BY-1.
E. Not applicable/other (please comment).

Azerbaijan

C.

Score: 33

Sources: "Comparisons of state budget expenditure (functional, economic and administrative classification in paragraph level) for 2012 year actual figures, 2013 year expected figures and 2014 year planned figure" (Budget package for 2014, V Volume).

Comments: You can find relevant information in Budget package for 2014, Volume № 5 titled “Comparisons of state budget expenditure (functional, economic and administrative classification in paragraph level) for 2012 year actual figures, 2013 year expected figures and 2014 year planned figure”. There is information on special budget programs in education and health for BY-1.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
B. No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
C. Not applicable/other (please comment).

Azerbaijan

A.

Score: 100

Sources: “Comparisons of state budget expenditure (functional, economic and administrative classification in paragraph level) for 2012 year actual figures, 2013 year expected figures and 2014 year planned figure” (Budget package for 2014, V Volume).
022. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

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

B. Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.

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

E. Not applicable/other (please comment).

Azerbaijan

A. Score: 100

Sources: “Comparisons of state budget expenditure (functional, economic and administrative classification in paragraph level) for 2012 year actual figures, 2013 year expected figures and 2014 year planned figure” (Budget package for 2014, V Volume).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: The budget document which opens for people is present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by functional classification. According on “Presentation of the state budget and consolidated budget projects of Azerbaijan Republic for 2014” document.

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

A. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

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

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

E. Not applicable/other (please

Azerbaijan

C. Score: 33

Sources: "Comparisons of state budget expenditure (functional, economic and administrative classification in paragraph level) for 2012 year actual figures, 2013 year expected figures and 2014 year planned figure" (Budget package for 2014, V Volume).

Comments: You can find relevant information in Budget package for 2014, Volume № 5 titled "Comparisons of state budget expenditure (functional, economic and administrative classification in paragraph level) for 2012 year actual figures, 2013 year expected figures and 2014 year planned figure". There is information on special budget programs in education and health for BY-2.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: d.

Comments: The budget document which opens for people isn’t present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years). According on "Presentation of the state budget and consolidated budget projects of Azerbaijan Republic for 2014" document.

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

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

B. Three years prior to the budget year (BY-3).

C. Before BY-3.

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

E. Not applicable/other (please comment).

Azerbaijan

A. Score: 100

Sources: 1) "Presentation of the state budget and consolidated budget projects of Azerbaijan Republic for 2014", page 13. 2) "Comparisons of state budget expenditure (functional, economic and administrative classification in paragraph level) for 2012 year actual figures, 2013 year expected figures and 2014 year planned figure" (Budget package for 2014, V Volume).
025. Does the Executive’s Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

A. Yes, revenue estimates for BY-1 are presented by category.
B. No, revenue estimates for BY-1 are not presented by category.
C. Not applicable/other (please comment).

Azerbaijan

Score: 100

Sources: “Comparisons of state budget revenues (paragraph-level detailed classification) for 2012 year actual figures, 2013 year expected figures and 2014 year planned figure” (Budget package for 2014, V Volume).

026. Does the Executive’s Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
D. No, individual sources of revenue are not presented for BY-1.
E. Not applicable/other (please comment).

Azerbaijan

Score: 100
Sources: 1) "Presentation of the state budget and consolidated budget projects of Azerbaijan Republic for 2014", page 13-20. 2) "Comparisons of state budget revenues (paragraph-level detailed classification) for 2012 year actual figures, 2013 year expected figures and 2014 year planned figure" (Budget package for 2014, V Volume).

Comments: There is revenue category titled "Other incomes accumulated through tax bodies", but the entire amount of this category is less than 3 percent of total revenues for BY-1.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: Not all of individual sources of revenue for the year preceding the budget year (BY-1) were presented. This classification doesn't comply with Classification of revenue of IMF.

RESEARCHER'S RESPONSE
Budget Package and “Presentation of the state budget and consolidated budget projects of Azerbaijan Republic for 2014” provide all information about individual sources of revenue for the year preceding the budget year.

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

A. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
B. No, revenue estimates for BY-1 have not been updated from the original enacted levels.
C. Not applicable/other (please comment).

Azerbaijan

A.

Score: 100

Sources: 1) "Presentation of the state budget and consolidated budget projects of Azerbaijan Republic for 2014", page 13-20. 2) "Comparisons of state budget revenues (paragraph-level detailed classification) for 2012 year actual figures, 2013 year expected figures and 2014 year planned figure" (Budget package for 2014, V Volume).

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
028. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, revenue estimates for BY-2 and prior years are presented by category.
B. No, revenue estimates for BY-2 and prior years are not presented by category.
C. Not applicable/other (please comment).

Azerbaijan

A. Score: 100

Sources: 1) "Presentation of the state budget and consolidated budget projects of Azerbaijan Republic for 2014", page 13-20. 2) "Comparisons of state budget revenues (paragraph-level detailed classification) for 2012 year actual figures, 2013 year expected figures and 2014 year planned figure" (Budget package for 2014, V Volume).

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

029. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
D. No, individual sources of revenue are not presented for BY-2 and prior years.
E. Not applicable/other (please comment).

Azerbaijan

A. Score: 100

Sources: 1) "Presentation of the state budget and consolidated budget projects of Azerbaijan Republic for 2014", page 13-20. 2) "Comparisons of state budget revenues (paragraph-level detailed classification) for 2012 year actual figures, 2013 year expected figures and 2014 year planned figure" (Budget package for 2014, V Volume).
Comments: There is revenue category titled "Other incomes accumulated through tax bodies", but the entire amount of this category is less than 3 percent of total revenues for BY-2.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: c.
Comments: The budget document which opens for people isn't present all of individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years). According on "Presentation of the state budget and consolidated budget projects of Azerbaijan Republic for 2014" document.

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

A. Two years prior to the budget year (BY-2).
B. Three years prior to the budget year (BY-3).
C. Before BY-3.
D. No actual data for all revenues are presented in the budget or supporting budget documentation.
E. Not applicable/other (please comment).

Azerbaijan
A. 100

Score: 100

Sources: 1) "Presentation of the state budget and consolidated budget projects of Azerbaijan Republic for 2014", page 13-20. 2) "Comparisons of state budget revenues (paragraph-level detailed classification) for 2012 year actual figures, 2013 year expected figures and 2014 year planned figure" (Budget package for 2014, V Volume).

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
031. Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for government debt.

B. Yes, the core information is presented for government debt.

C. Yes, information is presented, but it excludes some core elements.

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

E. Not applicable/other (please comment).

Azerbaijan

C.

Score: 33


Comments: Executive’s Budget Proposal and other supporting documents (e.g. “Information on state debt and other financial commitments with government guarantees of Azerbaijan Republic for July 1, 2013”. Budget envelope for 2014, Volume IV, page 1-2) provides some information on government debt for the year preceding the budget year (2013). But it excludes very important core elements including interest rates on the debt instruments and maturity profile of the debt.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

032. In the Executive’s Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

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

B. Three years prior to the budget year (BY-3).

C. Before BY-3.
No actual data for government debt are presented in the budget or supporting budget documentation.

Not applicable/other (please comment).

Azerbaijan

Score: 67


GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
Most recent year identified in EBP for the debt figures reflecting actual outcomes is three years preceding the budget year including interest payments for debt financing.

033. Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

A. Yes, information beyond the core elements is presented for all extra-budgetary funds.

B. Yes, the core information is presented for all extra-budgetary funds.

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

D. No, information related to extra-budgetary funds is not presented.

E. Not applicable/other (please comment).

Azerbaijan

Score: 67

Sources: 1) "Presentation of the state budget and consolidated budget projects of Azerbaijan Republic for 2014" 2) Budget envelope for 2014, Volume I-VII

Comments: Executive's Budget Proposal and supporting documents provide some information on extra-budgetary funds including their revenues, expenditures and financing (especially, about State Social Protection Fund). But there is no information on statement of purpose or policy rationale for the extra-budgetary funds. Also, information about State Oil Fund's budget is limited in budget proposal.
034. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

A. Yes, central government finances are presented on a consolidated basis.
B. No, central government finances are not presented on a consolidated basis.
C. Not applicable/other (please comment).

Azerbaijan

A.

Score: 100

Sources: 1) "Presentation of the state budget and consolidated budget projects of Azerbaijan Republic for 2014", page 11-12 2) Budget envelope for 2014, Volume I-VII
D. No, estimates of intergovernmental transfers are not presented.

E. Not applicable/other (please comment).

Azerbaijan

A.

Score: 100

Sources: 1) "Presentation of the state budget and consolidated budget projects of Azerbaijan Republic for 2014", page 45-47 2) "Local revenues and expenditures (and transfers from central budget). Budget envelope for 2014, Volume I, page 27-29

Comments: Executive's Budget Proposal provides information on estimates of amount of the transfers from central government budget to the budgets of cities and Nakhcivan Autonomic Republic (NAR), also narrative discussion on the same context.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

036. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

A. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

B. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

C. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.

D. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

E. Not applicable/other (please comment).

Azerbaijan

C.

Score: 33

Sources: 1) "Presentation of the state budget and consolidated budget projects of Azerbaijan Republic for 2014" 2) Budget envelope for 2014, Volume I and II (budget expenditures of regions and poverty profile of country).

Comments: It is possible to find information regional distribution of expenditures for 2014 and some information on poverty reduction.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: This type of information does not request in the legislation that is why it is not available on the budget envelope. On the other
037. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

A. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

B. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all transfers to public corporations are presented.

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

E. Not applicable/other (please comment).

Azerbaijan

A. 

Score: 67

Sources: “Functional, economic and administrative classification (draft in paragraph level) of state budget expenditures for 2014” (III Volume, Budget envelope (package)).

Comments: Budget spending estimates almost for all transfers to public corporations (e.g. Azerbaijan Airlines, Agroleasing OSC etc.) are provided, but there is no narrative discussion on these transfers.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Budget forecast is provided by public corporations is explored deeply and base on these analyses are determined transfer of amount. Relating to this information is available in the budget draft documents widely.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: The budget document which opens for people isn't present all of estimates of transfers to public corporations for at least the budget year. Budget spending estimates almost for all transfers to public corporations (e.g. Azerbaijan Airlines, Agroleasing OSC etc.) aren't provided. According on "Presentation of the state budget and consolidated budget projects of Azerbaijan Republic for 2014" document.

RESEARCHER'S RESPONSE

“Functional, economic and administrative classification (draft in paragraph level) of state budget expenditures for 2014” (III Volume, Budget Package) contains information about the transfers to public corporations, but there is not relevant narrative discussion on the spending justification in the package.
038. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

A. Yes, information beyond the core elements is presented for all quasi-fiscal activities.
B. Yes, the core information is presented for all quasi-fiscal activities.
C. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
D. No, information related to quasi-fiscal activities is not presented.
E. Not applicable/other (please comment).

Azerbaijan

C.

Score: 33

Sources: Budget envelope for 2014, Volume I, II, III 2) "Local revenues and expenditures (and transfers from central budget). Budget envelope for 2014, Volume I, page 8-11"

Comments: There is very limited information in budget proposal about off-budget fiscal operations of public institutions (public universities and public hospitals).

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: There are all operations of government and state enterprises on the budget documentation. On the other hand, none of state enterprise is not received any indirect subsidy.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: d.
Comments: The budget document which opens for people isn't present information on quasi-fiscal activities.

RESEARCHER'S RESPONSE
Alongside the budget package, also "Presentation of the state budget and consolidated budget projects of Azerbaijan Republic for 2014" (p. 25, 41) provides basic information about indirect state supports in agriculture. But it excludes some core elements like policy rationale and beneficiaries.

039. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)
A. Yes, information beyond the core elements is presented for all financial assets.

B. Yes, the core information is presented for all financial assets.

C. Yes, information is presented, but it excludes some core elements or some financial assets.

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

E. Not applicable/other (please comment).

Azerbaijan

C.

Score: 33

Sources: "Monetary sector and activities of banks". Budget envelope for 2014, Volume II, page 20

Comments: Executive's Budget proposal provides information on strategic foreign exchange reserves of Central Bank and assets of State Oil Fund (extra-budgetary fund) which is part of consolidated budget.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: There are information on financial assets held by the government in draft budget explanation and socio-economic development concept.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

The document referred by government reviewer is part of EBP and contains some information on financial assets held by the government. But there is not full list of the State Oil Fund's financial assets in the EBP. It is available in the official website of the State Oil Fund.

040. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

A. Yes, information beyond the core elements is presented for all nonfinancial assets.

B. Yes, the core information is presented for all nonfinancial assets.

C. Yes, information is presented, but it excludes some nonfinancial assets.

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

E. Not applicable/other (please comment).

Azerbaijan

C.
Score: 33

Sources: 1) "Presentation of the state budget and consolidated budget projects of Azerbaijan Republic for 2014" 2) Budget envelope for 2014, Volume I-VII

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
Upgrading the answer to "c", as there is information on acquisition of properties by State Oil Fund and other state entities in the EBP.

041. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

A. Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
B. Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all expenditure arrears are presented.
D. No, estimates of expenditure arrears are not presented.
E. Not applicable/other (please comment).

Azerbaijan

E.

Score: 0

Sources: 1) "Presentation of the state budget and consolidated budget projects of Azerbaijan Republic for 2014" 2) Budget envelope for 2014, Volume I-VII

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: e.
Comments: State and consolidated budget expenditure executes through state treasury. The Treasury makes commitments on each expenses and budget organizations take proceeding base of these commitments. Moreover collection of budget revenue is higher than forecasted that allow making payment on all compulsory payments (salary, allowance, pension, debt and others) timely. According to above, the arrears are not creating on budget expenditure.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
Revised answer is "e".

IBP COMMENT
The most recent PEFA (http://www.maliyye.gov.az/sites/default/files/PEFA_ENG%20FINAL_protected.pdf) also indicates on 34 that there are
042. Does the Executive’s Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

A. Yes, information beyond the core elements is presented for all contingent liabilities.
B. Yes, the core information is presented for all contingent liabilities.
C. Yes, information is presented, but it excludes some core elements or some contingent liabilities.
D. No, information related to contingent liabilities is not presented.
E. Not applicable/other (please comment).

Azerbaijan

C.

Score: 33

Sources: “Functional and economic classification (paragraph level) of the state budget of Azerbaijan Republic for 2014”, Budget envelope (package) for 2014, Volume I, page 165

Comments: 324 million AZN (local currency unit) will be allocated for the “Guarantee Fund for debts with the official guarantee of the Government” in 2014.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

043. Does the Executive’s Budget Proposal or any supporting budget documentation present projections that assess the government’s future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)
A. Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

B. Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

E. Not applicable/other (please comment).

Azerbaijan

Score: 0

Sources: 1) “Presentation of the state budget and consolidated budget projects of Azerbaijan Republic for 2014” 2) Budget envelope for 2014, Volume I-VII

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: In meanwhile, “Azerbaijan-2020: Vision for the Future” Development Concept has been accepted and base on this concept following documents on long-term financial sustainability has been prepared and all information is attached in the budget envelope.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
“Azerbaijan-2020: Vision for the Future” Development Concept is not part of the EBP and budget documents don't contain any projections about government's future liabilities and the fiscal sustainability for next 10 years including risks and assumptions.

044. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

A. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.

B. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.

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

D. No, estimates of the sources of donor assistance are not presented.

E. Not applicable/other (please comment).

Azerbaijan

Score: 0
Sources: "Revenues of state budget for 2014 classified by paragraphs" (III Volume, Budget package for 2014).

Comments: There is special line in classification of state budget revenues titled "Grants receiving from foreign governments", but the amount of annual grants are not available.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: Donor assistance is provided only by European Union and this one does not include in the budget revenue, but reflected in the budget expenditure and source of financing of budget deficit.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
National researcher maintains in its previous position, because government's reviewer didn't indicate precise source.

045. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

A. Yes, information beyond the core elements is presented for all tax expenditures.
B. Yes, the core information is presented for all tax expenditures.
C. Yes, information is presented, but it excludes some core elements or some tax expenditures.
D. No, information related to tax expenditures is not presented.
E. Not applicable/other (please comment).

Azerbaijan

D.

Score: 0

Sources: 1) "Presentation of the state budget and consolidated budget projects of Azerbaijan Republic for 2014" 2) Budget envelope for 2014, Volume I-VII

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: Core information is calculated before operating tax exemption, afterwards following documents are accepted on it. Information of tax expenditure is attached in the budget envelope.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
046. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

A. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
B. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all earmarked revenues are presented.
D. No, estimates of earmarked revenues are not presented.
E. Not applicable/other (please comment).

Azerbaijan

A. Score: 100

Sources: 1) “Draft budget law for 2014” (page 2).

Comments: “Draft budget law for 2014” identifies earmarked revenues for “Highways” Special Budget Fund and “Guarantee Fund for debts with the official guarantee of the Government” (incomes on management of remainder of the single treasury account (un-issued remainder), incomes on restoration of “Guarantee Fund for the loans received with state guarantee”).

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: All targeted funds and extra budgetary activities of budget organizations include in State budget and are reflected on each section of budget expenditure.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

“Draft budget law for 2014” identifies earmarked revenues for “Highways” Special Budget Fund and “Guarantee Fund for debts with the official guarantee of the Government” (incomes on management of remainder of the single treasury account (un-issued remainder), incomes on restoration of “Guarantee Fund for the loans received with state guarantee”). Also, budget package and “Presentation of the state budget and consolidated budget projects of Azerbaijan Republic for 2014” (page 45) has narrative discussion. New revised answer will be “a” from “c”.

047. Does the Executive’s Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government’s policy goals for the budget year?
A. Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for the budget year are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for the budget year are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government’s policy goals for the budget year is presented.

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

E. Not applicable/other (please comment).

Azerbaijan

C.

Score: 33


Comments: Information is provided for most important policy goals. Also, there is narrative discussion on links between proposed budget, midterm fiscal policy goals and “Azerbaijan 2020: Vision to Future” Development Concept.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: State budget explanation and socio-economic development concept provide detailed linkage budget expenditure to all the government’s policy goals.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

There are some narrative discussions how the proposed budget (both new proposals and existing policies) is linked to government’s policy goals for the budget year. But these discussions are not harmonized with appropriate estimates of revenues and expenditures.

048. Does the Executive’s Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government’s policy goals for a multi-year period (for at least two years beyond the budget year)?

A. Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for a multi-year period are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for a multi-year period are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government’s policy goals for a multi-year period is presented.
D. No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.

E. Not applicable/other (please comment).

Azerbaijan

C.

Score: 33


Comments: For example, there is information about how multi-year state programs, policies and priorities towards economic diversification will have impacts on budget parameters.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: State budget explanation and socio-economic development concept provide detailed linkage budget expenditure to all the government's policy goals for medium term period.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

For example, "Presentation of the state budget and consolidated budget projects of Azerbaijan Republic for 2014" (page 36-39) describes government's mid-term policy goal as to meet investment needs of national economy and includes detailed composition of the State Investment Program for next 3 years (2015, 2016, 2017). But it is not case for all policy goals indicating in the EBP or other official documents.

049. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

A. Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).

B. Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.

C. Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).

D. No, nonfinancial data on inputs to be acquired are not presented.

E. Not applicable/other (please comment).

Azerbaijan

D.

Score: 0

Sources: 1) "Presentation of the state budget and consolidated budget projects of Azerbaijan Republic for 2014" ("Social development", page 25-26) 2) "Explanation about draft law on state budget for 2014", Budget envelope for 2014, Volume I, page 16-17
GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: Non-financial data is provided in every state programs and measures and information on that are presented in budget envelope.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
National researcher maintains in its previous position, because government’s reviewer didn't indicate precise source.

050. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

A. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
B. Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
C. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
D. No, nonfinancial data on results are not presented.
E. Not applicable/other (please comment).

Azerbaijan
C.
Score: 33

Sources: 1) "Presentation of the state budget and consolidated budget projects of Azerbaijan Republic for 2014" 2) Budget envelope for 2014, Volume I-VII

Comments: Number of beneficiaries in social policy expenditures is provided in mentioned budget documents.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: Information of every program's result by administrative units is attached.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
National researcher maintains its previous position, because government’s reviewer didn't indicate precise source.
051. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

A. Yes, performance targets are assigned to all nonfinancial data on results.
B. Yes, performance targets are assigned to most nonfinancial data on results.
C. Yes, performance targets are assigned to some nonfinancial data on results.
D. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
E. Not applicable/other (please comment).

Azerbaijan

C. Score: 33

Sources: 1) "Presentation of the state budget and consolidated budget projects of Azerbaijan Republic for 2014" 2) Budget envelope for 2014, Volume I-VII

Comments: Number of beneficiaries in social policy expenditures is provided in mentioned budget documents can be considered as performance targets.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: According to performance targets are determined all non-financial data.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
National researcher maintains its previous position, because government's reviewer didn't indicate precise source.

052. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

A. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.
B. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
D. No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.

E. Not applicable/other (please comment).

Azerbaijan

C.

Score: 33


Comments: There are very limited estimates and narrative on how country's most impoverished populations will be affected by new or existing budget policy.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Information of the most impoverished populations' policies is presented in the budget envelope, in special these type statements is provided on State Social Protection Fund either.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

"Presentation of the state budget and consolidated budget projects of Azerbaijan Republic for 2014" (page 34-35) explains poverty reduction goals and addressed social assistance policy accompanying relevant estimates of social spending towards impoverished and sensitive social groups.

053. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

A. Yes, a detailed timetable is released to the public.

B. Yes, a timetable is released, but some details are excluded.

C. Yes, a timetable is released, but it lacks important details.

D. No, a timetable is not issued to the public.

E. Not applicable/other (please comment).

Azerbaijan

A.
Section 3. Comprehensiveness of Other Key Budget Documents

054. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.
B. Yes, the core information is presented for the macroeconomic forecast.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the macroeconomic forecast is not presented.
E. Not applicable/other (please comment).

Azerbaijan

D.

Score: 0

Sources: Not applicable

Comments: Pre-Budget Statement is not published.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.

COMMENTS: Initial state budget along with macroeconomic forecast for next year and subsequent 3 years, midterm state and consolidated budget, priority expenditures, information on state debt, budget-tax policy, public investment programs and other documents are prepared and submitted to the government.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
Pre-Budget Statement is not publicly available. Therefore, answer choice “d” is the appropriate response.

055. Does the Pre-Budget Statement present information on the government’s expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

A. Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
B. Yes, the core information is presented for the government's expenditure policies and priorities.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the government's expenditure policies and priorities is not presented.
E. Not applicable/other (please comment).

Azerbaijan

D.
Score: 0

Sources: Not applicable

Comments: Pre-Budget Statement is not published.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: Initial state budget along with macroeconomic forecast for next year and subsequent 3 years, midterm state and consolidated budget, priority expenditures, information on state debt, budget-tax policy, public investment programs and other documents are prepared and submitted to the government.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Pre-Budget Statement is not publicly available. Therefore, answer choice “d” is the appropriate response.

056. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)
A. Yes, information beyond the core elements is presented for the government's revenue policies and priorities.

B. Yes, the core information is presented for the government's revenue policies and priorities.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the government's revenue policies and priorities is not presented.

E. Not applicable/other (please comment).

Azerbaijan

D.

Score: 0

Sources: Not applicable

Comments: Pre-Budget Statement is not published.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Initial state budget along with macroeconomic forecast for next year and subsequent 3 years, midterm state and consolidated budget, priority expenditures, information on state debt, budget-tax policy, public investment programs and other documents are prepared and submitted to the government.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Pre-Budget Statement is not publicly available. Therefore, answer choice “d” is the appropriate response.

057. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

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

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

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

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

E. Not applicable/other (please comment).

Azerbaijan

D.
Score: 0

Sources: Not applicable

Comments: Pre-Budget Statement is not published.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: Initial state budget along with macroeconomic forecast for next year and subsequent 3 years, midterm state and consolidated budget, priority expenditures, information on state debt, budget-tax policy, public investment programs and other documents are prepared and submitted to the government.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
Pre-Budget Statement is not publicly available. Therefore, answer choice “d” is the appropriate response.

058. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year expenditure estimates are presented.
B. No, multi-year expenditure estimates are not presented.
C. Not applicable/other (please comment).

Azerbaijan

B.

Score: 0

Sources: Not applicable

Comments: Pre-Budget Statement is not published.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: Initial state budget along with macroeconomic forecast for next year and subsequent 3 years, midterm state and consolidated budget, priority expenditures, information on state debt, budget-tax policy, public investment programs and other documents are prepared and submitted to the government.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
Pre-Budget Statement is not publicly available. Therefore, answer choice “b” is the appropriate response.
059. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

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

C. Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Enacted Budget does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Azerbaijan

Score: 67


Comments: Enacted Budget documents which are available online doesn't include economic classification of expenditures.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Breakdown of expenditures on para level of functional and economical classification is approved by the annual budget law and its attached to that law. Administrative allocation is approved with decree of the President of Azerbaijan Republic.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The functional classification of expenditures is describing in the annual budget law. Administrative classification is approved with decree of the President of Azerbaijan Republic. But economic classification is not available in both documents.

060. Does the Enacted Budget present expenditure estimates for individual programs?

A. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

B. Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Enacted Budget does not present expenditure estimates by program.
E. Not applicable/other (please comment).

Azerbaijan

C.

Score: 33


Comments: Government has enriched the content of Enacted Budget adding some information on individual programs.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE


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061. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Enacted Budget presents revenue estimates by category.

B. No, the Enacted Budget does not present revenue estimates by category.

C. Not applicable/other (please comment).

Azerbaijan

A.

Score: 100


Comments: Enacted Budget (law and decree) presents revenue estimates by category including tax and non-tax revenues.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

There estimations about revenues collected by Ministry of Taxes (tax revenues) and other ministries/committees (Presidential Decree on Application of Budget Law for 2014, page 1).
062. Does the Enacted Budget present individual sources of revenue?

A. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
B. Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Enacted Budget does not present individual sources of revenue.
E. Not applicable/other (please comment).

Azerbaijan

A. Score: 100


Comments: Enacted Budget (law and decree) presents information on individual sources of revenues.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

063. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

Azerbaijan

A. Score: 100
Comments: Two (the amount of net new borrowing required during the budget year, the interest payments on the outstanding debt for the budget year) of the three estimates related to government borrowing and debt are presented.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Required each three elements are presented on budget envelope.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Three key estimates are available (the amount of net new borrowing required during the budget year, the total debt outstanding at the end of the budget year, the interest payments on the outstanding debt for the budget year) in Budget Law for 2014 (page 13) and Presidential Decree on Application of Budget Law for 2014 (page 4, 9, 30).

064. What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

A. The Citizens Budget provides information beyond the core elements.

B. The Citizens Budget provides the core information.

C. The Citizens Budget provides information, but it excludes some core elements.

D. The Citizens Budget is not published.

E. Not applicable/other (please comment).

Azerbaijan

A.

Score: 100

Sources: 1) http://maliyye.gov.az/sites/default/files/Binder.pdf (Citizen's Budget Guide) Pages for core elements - expenditure and revenue totals (page 22); the main policy initiatives in the budget (page 19-21); the macroeconomic forecast upon which the budget is based (page 18-19); contact information for follow-up by citizens (page 65).

Comments: In addition to core elements Citizen's Budget Guide provide the budget calendar and explanation of key definitions and terms.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

065. How is the Citizens Budget disseminated to the public?

A. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

B. A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.

C. A Citizens Budget is disseminated only by using one means of dissemination.

D. A Citizens Budget is not published.

E. Not applicable/other (please comment).

Azerbaijan

B.

Score: 67


Comments: MoF disseminated Citizen Budget through its website and publication in hard copy version of report which is available on request.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

066. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

A. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.

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

E. Not applicable/other (please comment).
Azerbaijan

C.

Score: 33


GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: Citizen's Budget are providing contact numbers to identify public requirements, however people do not join widely to this process.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

There are contact number, e-mail address and physical address in the last page of Citizen Budget. Citizens can use these accessible tools to provide feedback for next Citizen Budget, but these are not widely used. http://maliyye.gov.az/node/1666 So, I revised my answer to “b”.

IBP COMMENT

For cross-country consistency purposes, IBP revised the response from “b” to “c”.

067. Are “citizens” versions of budget documents published throughout the budget process?

A. A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).

B. A citizens version of budget documents is published for at least two of the four stages of the budget process.

C. A citizens version of budget documents is published for at least one stage of the budget process.

D. No citizens version of budget documents is published.

E. Not applicable/other (please comment).
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
Government publishes Citizens Budget Guide (Azerbaycan Respublikasının 2014-cü il dövlət və icmal büdcələri üzrə Vatandaşın büdcə baləçəsi) which is considered only citizen budget document in this research and this documents covers only one stage of budget process (budget enactment).

068. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
C. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
D. No, the In-Year Reports do not present actual expenditures by any expenditure classification.
E. Not applicable/other (please comment).

Azerbaijan
C.
Score: 33

Sources: “Operative information on the state budget execution for 1st quarter of 2014” http://maliyye.gov.az/node/1707

Comments: The In-Year Reports present actual expenditures by only functional classification of expenditure.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: In-year reports is preparing by all classifications, submitting to the government, President and Parliament and publish on the website of Ministry.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: b.
Comments: In-Year Reports present actual expenditures by economic and functional classification. This information was showed in “Report on execution of public budget of Republic of Azerbaijan for the 2013”. But similar document for the 2014 wasn't published yet.

RESEARCHER'S RESPONSE
I revised my answer "b". Because in-year reports for 2013 provided economic and functional classification.

IBP COMMENT
For cross-country purposes, IBP determined that answer choice "c" is the appropriate response. A sufficiently detailed economic classification is not included in the IYRs.
069. Do the In-Year Reports present actual expenditures for individual programs?

A. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.

B. Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.

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

E. Not applicable/other (please comment).

Azerbaijan

D.

Score: 0

Sources: “Operative information on the state budget execution for 1st quarter of 2014” http://maliyye.gov.az/node/1707

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: In-Year Reports present actual expenditures for programs accounting for two-thirds of expenditures

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The In-Year Reports do not present actual expenditures by program.

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

A. Yes, comparisons are made for expenditures presented in the In-Year Reports.

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

C. Not applicable/other (please comment).

Azerbaijan

A.

Score: 100

Sources: “Operative information on the state budget execution for 1st quarter of 2014” http://maliyye.gov.az/node/1707
071. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

A. Yes, In-Year Reports present actual revenue by category.
B. No, In-Year Reports do not present actual revenue by category.
C. Not applicable/other (please comment).

Azerbaijan

A. Score: 100


Comments: There is information in the In-Year Report on the actual amounts of tax and non-tax revenues presented, also about the differences compared with the same period of previous year.

072. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

A. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
B. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
D. No, In-Year Reports do not present individual sources of actual revenue.
E. Not applicable/other (please comment).

Azerbaijan

B. Score: 67
073. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

A. Yes, comparisons are made for revenues presented in the In-Year Reports.

B. No, comparisons are not made for revenues presented in the In-Year Reports.

C. Not applicable/other (please comment).

Azerbaijan

A.

Score: 100

Sources: “Operative information on the state budget execution for 1st quarter of 2014” http://maliyye.gov.az/node/1707
A. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
B. Yes, the core information is presented for the composition of the total actual debt outstanding.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to composition of total actual debt outstanding is not presented.
E. Not applicable/other (please comment).
**Sources**: “Operative information on the state budget execution for 1st quarter of 2014” [http://maliyye.gov.az/node/1707](http://maliyye.gov.az/node/1707)

**GOVERNMENT REVIEWER**
**Opinion**: No, I do not agree with the score.
**Suggested Answer**: a.
**Comments**: Related report on state debt is prepared comprehensively and submitted to the President of Azerbaijan Republic, and also is placed on the official website of Ministry of Finance.

**PEER REVIEWER**
**Opinion**: Yes, I agree with the score and have no comments to add.

**RESEARCHER’S RESPONSE**
I retain my answer “d”. Ministry of Finance publishes additional reports about public debt and government borrowing, but these reports are not part of the In-Year Report.

**IBP COMMENT**
IBP and the researcher agree that the report cited by the government reviewer could be referenced in answering this question; thus, the response is revised from "d" to "c" as some information on external debt is provided. [http://maliyye.gov.az/node/1807](http://maliyye.gov.az/node/1807)

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076. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

A. Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.

B. Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.

C. Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

D. No, the estimates for macroeconomic forecast have not been updated.

E. Not applicable/other (please comment).

**Azerbaijan**

D.

**Score**: 0

**Sources**: The Mid-year Review is not produced.

**GOVERNMENT REVIEWER**
**Opinion**: No, I do not agree with the score.
**Suggested Answer**: b.
**Comments**: Budget envelope for following budget year includes expected figures for macroeconomic forecast information.

**PEER REVIEWER**

**RESEARCHER’S RESPONSE**
IBP has determined that a MYR is not produced regarding to Survey methodology. Mid-Year Review should include revised estimations of expenditures and revenues for the next 6 month. So, answer choice "d" would be appropriate.

077. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

A. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
B. Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
C. Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
D. No, expenditure estimates have not been updated.
E. Not applicable/other (please comment).

Azerbaijan

D.

Score: 0

Sources: The Mid-year Review is not produced.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: Budget envelope for next year includes updated macroeconomic forecast and expected budget execution information. Also, during state budget execution process for implementation of articles 18.5 and 23 of “Budget system law”, discussions are going on expected budget execution for the end of year on regularly base and government are informed about the result of these discussions.

PEER REVIEWER

RESEARCHER’S RESPONSE

IBP has determined that a MYR is not produced regarding to Survey methodology. Mid-Year Review should include revised estimations of expenditures and revenues for the next 6 month. So, answer choice "d" would be appropriate.

078. Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
C. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
D. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
E. Not applicable/other (please comment).

Azerbaijan
D. Score: 0
Sources: The Mid-year Review is not produced.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: Budget envelope for next year includes updated macroeconomic forecast and expected budget execution information. Also, during state budget execution process for implementation of articles 18.5 and 23 of “Budget system law”, discussions are going on expected budget execution for the end of year on regularly base and government are informed about the result of these discussions.

PEER REVIEWER

RESEARCHER’S RESPONSE
IBP has determined that a MYR is not produced regarding to Survey methodology. Mid-Year Review should include revised estimations of expenditures and revenues for the next 6 month. So, answer choice "d" would be appropriate.

079. Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

A. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
B. Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
C. Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
D. No, the Mid-Year Review does not present expenditure estimates by program.
E. Not applicable/other (please comment).

Azerbaijan
D. Score: 0
Sources: The Mid-year Review is not produced.

GOVERNMENT REVIEWER
080. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

A. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

B. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

C. Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.

D. No, revenue estimates have not been updated.

E. Not applicable/other (please comment).

Azerbaijan

D.

Score: 0

Sources: The Mid-year Review is not produced.

RESEARCHER'S RESPONSE

IBP has determined that a MYR is not produced regarding to Survey methodology. Mid-Year Review should include revised estimations of expenditures and revenues for the next 6 month. So, answer choice "d" would be appropriate.
Azerbaijan

Score: 0

Sources: The Mid-year Review is not produced.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: Budget envelope for next year includes updated macroeconomic forecast and expected budget execution information. Also, during state budget execution process for implementation of articles 18.5 and 23 of “Budget system law”, discussions are going on expected budget execution for the end of year on regularly base and government are informed about the result of these discussions.

RESEARCHER’S RESPONSE
IBP has determined that a MYR is not produced regarding to Survey methodology. Mid-Year Review should include revised estimations of expenditures and revenues for the next 6 month. So, answer choice “b” would be appropriate.

Azerbaijan

Score: 0
Sources: The Mid-year Review is not produced.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: Budget envelope for next year includes updated macroeconomic forecast and expected budget execution information. Also, during state budget execution process for implementation of articles 18.5 and 23 of “Budget system law”, discussions are going on expected budget execution for the end of year on regularly base and government are informed about the result of these discussions.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
IBP has determined that a MYR is not produced regarding to Survey methodology. Mid-Year Review should include revised estimations of expenditures and revenues for the next 6 month. So, answer choice "d" would be appropriate.

083. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

A. Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
B. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.
C. Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.
D. No, estimates of government borrowing and debt have not been updated.
E. Not applicable/other (please comment).

Azerbaijan

Score: 0

Sources: The Mid-year Review is not produced.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: Budget envelope for next year includes updated macroeconomic forecast and expected budget execution information. Also, during state budget execution process for implementation of articles 18.5 and 23 of “Budget system law”, discussions are going on expected budget execution for the end of year on regularly base and government are informed about the result of these discussions.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
IBP has determined that a MYR is not produced regarding to Survey methodology. Mid-Year Review should include revised estimations of expenditures and revenues for the next 6 month. So, answer choice "d" would be appropriate.

084. Does the Year-End Report present the differences between
the enacted levels (including in-year changes approved by the
legislature) and the actual outcome for expenditures?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
B. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.
C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
D. No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
E. Not applicable/other (please comment).

Azerbaijan

Score: 100


GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

085. Does the Year-End Report present expenditure estimates by
any of the three expenditure classifications (by administrative,
economic, or functional classification)?

A. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
C. Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
D. No, the Year-End Report does not present expenditure estimates by any expenditure classification.
E. Not applicable/other (please comment).

Azerbaijan
Score: 67


Comments: Year-End Report does not presents expenditure estimates by administrative classification of expenditure.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: Year-end report present expenditure by all three classifications

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

86. Does the Year-End Report present expenditure estimates for individual programs?

A. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
B. Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
C. Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
D. No, the Year-End Report does not present expenditure estimates by program.
E. Not applicable/other (please comment).

Azerbaijan

Score: 33


Comments: Year-End Report presents non-comprehensive information on expenditure estimates for individual programs (e.g. “State Program on Food Security for 2008-2015 implemented by various public agencies under the supervision of Ministry of Agriculture; executed budget for 2013: 124.9 million manat).

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
087. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

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

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.

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

E. Not applicable/other (please comment).

Azerbaijan

A. Score: 100


Comments: Estimates of the differences between the enacted levels and the actual outcome for all revenues are presented with a narrative discussion.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
The narrative discussion explain the reasons of differences (for example, Official explanatory report on “The execution of the state budget for the 2013”, page 9).

088. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

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

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

C. Not applicable/other (please comment).
Azerbaijan

Score: 100


Comments: Annual Budget Implementation Report presents revenue estimates by category (such as tax and non-tax).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

089. Does the Year-End Report present individual sources of revenue?

A. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
B. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Year-End Report does not present individual sources of revenue.
E. Not applicable/other (please comment).

Azerbaijan

Score: 100


Comments: The Annual Budget Implementation Report presents individual sources of revenue accounting for all revenue.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
090. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

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

E. Not applicable/other (please comment).

Azerbaijan

D.

Score: 0


GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Relating report on state debt is prepared comprehensively and submitted to the President of Azerbaijan Republic, and also is placed on the official website of Ministry of Finance.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

Year-End Report includes information about actual outcomes. But estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.
C. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Azerbaijan

D.

Score: 0

Sources: 1) Law of the Republic of Azerbaijan on “The execution of the state budget for the 2013”

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

092. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

E. Not applicable/other (please comment).

Azerbaijan

D.

Score: 0

Sources: 1) Law of the Republic of Azerbaijan on “The execution of the state budget for the 2013”

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
| A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion. |
| B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included. |
| C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented. |
| D. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented. |
| E. Not applicable/other (please comment). |

### Azerbaijan

| D. |

**Score:** 0

**Sources:**

### Government Reviewer

**Opinion:** Yes, I agree with the score and have no comments to add.

### Peer Reviewer

**Opinion:** Yes, I agree with the score and have no comments to add.
A. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country’s most impoverished populations and the actual outcome are not presented.

E. Not applicable/other (please comment).

Azerbaijan

C.

Score: 33

Sources: 1) Law of the Republic of Azerbaijan on “The execution of the state budget for the 2013”

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: It is easy to see differences in Year-end report and accompanying documents as they compare with the forecast

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country’s most impoverished populations and the actual outcome. But we can find information on addressed social assistance only (Official explanatory report on “The execution of the state budget for the 2013”, page 10), information about other programs towards poverty reduction is not available in the report.

095. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.

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

E. Not applicable/other (please comment).

Azerbaijan

D.

Score: 0

Sources: 1) Law of the Republic of Azerbaijan on “The execution of the state budget for the 2013”
096. Is a financial statement included as part of the Year-End Report or released as a separate report?

A. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

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

C. Not applicable/other (please comment).

Azerbaijan

B. Score: 0

Sources: 1) Law of the Republic of Azerbaijan on “The execution of the state budget for the 2013”

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: A financial statement is released as a separate report.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

Financial statement is neither part of the Year-End Report nor released as a separate report as a publicly available document.

097. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?
A. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

B. The SAI has conducted two of the three types of audits, and made them available to the public.

C. The SAI has conducted one of the three types of audits, and made them available to the public.

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

E. Not applicable/other (please comment).

Azerbaijan

B.

Score: 67

Sources: "Audit Report on the execution of the state budget of the Republic of Azerbaijan and to the annual report on the execution of the budget in 2013" (http://ach.gov.az/index.php?/az/content/468)

Comments: The SAI has conducted mostly financial audits and compliance audits. For example, Chamber of Accounts of Azerbaijan Republic conducted compliance audits during first and second quarter of 2014, based on legislative acts on official journeys and public procurement. (http://ach.gov.az/index.php?/az/content/470)

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The Chamber of Accounts (SAI) has conducted all types of audits.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

The Supreme Audit Institute (Chamber of Accounts of Azerbaijan Republic) doesn’t conduct performance audits.

098. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All expenditures within the SAI’s mandate have been audited.

B. Expenditures representing at least two-thirds of, but not all, expenditures within the SAI’s mandate have been audited.

C. Expenditures representing less than two-thirds of expenditures within the SAI’s mandate have been audited.

D. No expenditures have been audited.

E. Not applicable/other (please comment).

Azerbaijan

C.

Score: 33

Comments: State budget expenditures representing at least two-thirds of expenditures within the SAI’s mandate have been audited. Expenditures towards military and security sector either not audited or results not published.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
The most recent PEFA assessment (http://www.maliyye.gov.az/sites/default/files/PEFA_ENG%20FINAL_protected.pdf) notes on pages 94-95 that less than 50 percent of expenditures have been audited. So, I revised my answer to "c".

099. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All extra-budgetary funds within the SAI’s mandate have been audited.

B. Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI’s mandate have been audited.

C. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI’s mandate have been audited.

D. No extra-budgetary funds have been audited.

E. Not applicable/other (please comment).

Azerbaijan

C.

Score: 33


Comments: The State Oil Fund which is largest extra-budgetary fund of Azerbaijan Republic either is not audited or that audit report is not published. The Chamber of Accounts audits State Social Protection Fund (second largest extra-budgetary fund) and issues special report on it. [http://ach.gov.az/index.php?az/content/454]

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

A. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

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

C. Not applicable/other (please comment).

Azerbaijan

A. Score: 100


Comments: Audit Report prepared by the Supreme Audit Institution in Azerbaijan (Chamber of Accounts) includes short executive summary.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

A. Yes, the executive reports publicly on what steps it has taken to address audit findings.

B. Yes, the executive reports publicly on most audit findings.

C. Yes, the executive reports publicly on some audit findings.

D. No, the executive does not report on steps it has taken to address audit findings.

E. Not applicable/other (please comment).

Azerbaijan

D. Score: 0

Sources: [http://maliyye.gov.az]

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.
Comments: Audit recommendations of the Chamber of Accounts are submitted to relevant bodies. Entities are implementing relevant measures and respond regarding recommendations to the Chamber of Accounts. This information are reflected on the summary report of Chamber of Accounts, discussed on the Milli Majlis (Parliament), printed as special book and published on the website.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
Government does not report on steps it has taken to address audit findings. No additional report is available on government's reactions to audit findings. So, I retain my answer "d".

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

A. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
B. Yes, the SAI or legislature reports publicly on most audit recommendations.
C. Yes, the SAI or legislature reports publicly on some audit recommendations.
D. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
E. Not applicable/other (please comment).

Azerbaijan
D.
Score: 0

Sources: 1) http://ach.gov.az 2) http://meclis.gov.az

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: Audit recommendations of the Chamber of Accounts are submitted to relevant bodies. Entities are implementing relevant measures and respond regarding recommendations to the Chamber of Accounts. This information are reflected on the summary report of Chamber of Accounts, discussed on the Milli Majlis (Parliament), printed as special book and published on the website.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
No separate report is available on government's reactions to audit recommendations by SAI or parliament.

Section 4. Strength of Oversight Institutions
103. Does the legislature have internal capacity to conduct budget analyses or use independent research capacity for such analyses?

A. Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.

B. Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.

C. Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.

D. No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.

E. Not applicable/other (please comment).

Azerbaijan

D.

Score: 0

Sources: Structure of Parliament: http://meclis.gov.az/?/az/content/48 (Milli Majlis - Parliament)

Comments: Legislature has limited capacity on budget analysis. Milli Majlis (Parliament) has special division on economic legislature and that division prepares budget analysis for members of parliament upon request. Beside this members of parliament have assistants. Last option is to order to external institutions (think-tanks) to conduct budget analysis. In Azerbaijan, members of parliament sometimes order think-tanks or analytical groups to prepare macroeconomic and budget analysis.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The staff and resources are sufficient to carry out duties.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The Parliament has a specialized division in the Service of the Chairman of Apparatus on economic legislature including budget legislation, but their mandates are very broad compared to fiscal policy.

IBP COMMENT

The researcher indicated that the special division on economic legislature is permanent staff that supports Economic Policy Committee which is Parliament's main permanent committee on fiscal policy issues. Thus, for cross-country consistency purposes, IBP revised the response from "b" to "d".

104. Does the legislature debate budget policy prior to the tabling of the Executive's Budget Proposal?

A. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations
for the budget, and the executive is obliged to reflect the legislature’s recommendations in the budget.

B. Yes, the legislature both debates budget policy prior to the tabling of the Executive’s Budget Proposal and approves recommendations for the budget, but the executive is not obliged to reflect the legislature’s recommendations in the budget.

C. Yes, the legislature debates budget policy prior to the tabling of the Executive’s Budget Proposal, but the legislature does not approve recommendations for the budget.

D. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive’s Budget Proposal.

E. Not applicable/other (please comment).

Azerbaijan

C.

Score: 33

Sources: Budget discussions in parliament: (http://meclis.gov.az/?/az/news/view/2385/)

Comments: Maybe, the Parliament debates budget policy prior to the tabling of the Executive’s Budget Proposal, but there is no such information in open sources to prove that fact.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: Prior to submitting budget proposal government discusses draft budget for next year with relevant committees of Parliament. But there is no rule on approving recommendations for the budget based on that discussions.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

I have revised my answer to “c”. The legislature debates budget policy prior to the tabling of the Executive’s Budget Proposal, but the legislature does not approve recommendations for the budget.

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

A. Yes, the executive holds consultations with a wide range of legislators.

B. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.

C. Yes, the executive holds consultations with only a limited number of legislators.

D. No, the executive does not consult with members of the legislature as part of the budget preparation process.

E. Not applicable/other (please comment).

Azerbaijan
Comments: The government holds limited consultations with members of the legislature as part of its process of determining budget priorities. Especially, Members of Economic Policy Committee and Social Policy Committee of parliament contributes (with concrete policy proposals) substantially in the process of budget priority formulation.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: Government has created functional relationships with relevant committees of Parliament for determine budget priorities. Beside this, on the beginning of year during Parliamentarian discussion of Government activities and state budget execution for last year members of Parliament suggest some options on budget and these options are analyzed when budget drafting.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
Government holds consultations with only a limited number of legislators, because it is also technically impossible to engage 125 members of parliament. So, I retain my answer “c”.

106. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

A. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
B. The legislature receives the Executive's Budget Proposal at least six weeks, but less than three months, before the start of the budget year.
C. The legislature receives the Executive's Budget Proposal less than six weeks before the start of the budget year.
D. The legislature does not receive the Executive's Budget Proposal before the start of the budget year.
E. Not applicable/other (please comment).

Azerbaijan

Score: 67


Comments: Article 13. Submission of documents on the state budget of the next budget year to the Milli Majlis (Parliament) of the Republic of Azerbaijan Draft law on the state budget of the next year, alongside with other documents enclosed to it, should be submitted to the discussion and approval of the Milli Majlis (parliament) of the Republic of Azerbaijan not later than the October 15 of the current year in accordance with the provision 2 of the article 109 of the Constitution of the Republic of Azerbaijan. ("The Law on budget system of
107. When does the legislature approve the Executive's Budget Proposal?

A. The legislature approves the budget at least one month in advance of the start of the budget year.

B. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

C. The legislature approves the budget less than one month after the start of the budget year.

D. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.

E. Not applicable/other (please comment).

Azerbaijan

B. Score: 67


Comments: Legislature approves the budget for next year at least by December 20. The legislature approved the FY 2014 budget on November 22, 2014.

108. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

A. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

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

C. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.

D. No, the legislature does not have any authority in law to amend the Executive’s Budget Proposal.

E. Not applicable/other (please comment).
GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: According the legislation, there is not any restriction for Milli Majlis (Parliament) of the Republic of Azerbaijan as a legislative initiative taking into consideration the provision 2 of the article 109 of the Constitution of the Republic of Azerbaijan. ("The Law on budget system of the Republic of Azerbaijan")

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

Clause no.15 in the "Law on budget system of the Republic of Azerbaijan" only indirectly designates the right to amend Proposal, but it is not indicated that the scopes of amendments are “unlimited”.

109. Does the executive seek input from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

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

B. The executive obtains approval or input from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds between administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Azerbaijan

D.

Score: 0

18.4. If necessary, relevant executive power body can make changes at budget allocation limits, within sections of functional classification, among the sections, sub-sections, paragraphs, items and subtotals of economic classification. 18.5. In case incomes and funds envisaged for financing of deficit are less than the approved amount in the process of state budget execution, expenditures of functional and economic classification (excluding justified provisions of expenditures) can be reduced proportionally, while expenditures of administrative classification can be reduced in the manner specified by relevant executive power body. (“The Law on budget system of the Republic of Azerbaijan”)

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

110. Does the executive seek input from the legislature prior to shifting funds within administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

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

B. The executive obtains approval or input from the legislature prior to shifting funds within administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds within administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Azerbaijan

D.

Score: 0


Comments: 18.4. If necessary, relevant executive power body can make changes at budget allocation limits, within sections of functional classification, among the sections, sub-sections, paragraphs, items and subtotals of economic classification. 18.5. In case incomes and funds envisaged for financing of deficit are less than the approved amount in the process of state budget execution, expenditures of functional and economic classification (excluding justified provisions of expenditures) can be reduced proportionally, while expenditures of administrative classification can be reduced in the manner specified by relevant executive power body. (“The Law on budget system of the Republic of Azerbaijan”)

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
111. Does the executive seek input from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

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

B. The executive obtains approval or input from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends excess revenues without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Azerbaijan

A.

Score: 100


Comments: 18.4. If necessary, relevant executive power body can make changes at budget allocation limits, within sections of functional classification, among the sections, sub-sections, paragraphs, items and subtotals of economic classification. 18.5. In case incomes and funds envisaged for financing of deficit are less than the approved amount in the process of state budget execution, expenditures of functional and economic classification (excluding justified provisions of expenditures) can be reduced proportionally, while expenditures of administrative classification can be reduced in the manner specified by relevant executive power body. 18.6. The amount of funds envisaged in the state budget of the next year can be increased by 20 percent or reduced in the amount of additional funds entered in comparison with the forecast of local incomes by relevant executive power body in order to regulate local incomes and expenditures of the state budget in the process of state budget execution. ("The Law on budget system of the Republic of Azerbaijan") There was no supplementary budget in FY 2013. But generally the government obtains approval from the legislature.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: When actual revenues exceed than forecast and there are necessity of spending this amount of money based on article 23 of Budget System Law - the President of Azerbaijan Republic rises a question before the Parliament and Milli Majlis discusses and approves with law this relevant issue.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

I revised my answer to "a". Law on Budget System (clause no. 23 "The rules on amendments of state budget") requires approval from the parliament in all kind of deviations between budget revenues and expenses.
112. When was the most recent supplemental budget approved?

A. The most recent supplemental budget was approved before the funds were expended.

B. The most recent supplemental budget was approved after the funds were expended, or the executive implemented the supplemental budget without ever receiving approval from the legislature (please specify).

C. Not applicable/other (please comment).

Azerbaijan

C.

Score: 0


There has not been supplemental budget in the last 2 years.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: If any amendments are not approved at the Parliament these sources are not allowed to use according to the legislation and government obeys to this rule. Last amendment has happened in 2012 and approved on 29th May 2012.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Budget legislation doesn't include the term "supplemental budget". Not applicable in this case and answer is "c".

IBP COMMENT

According to the researcher, there has not been a supplemental budget in the last two years.

113. Does the executive seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.
C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Azerbaijan

D.

Score: 0


Comments: Government doesn't seek input from the legislature before spending contingency funds (budget reserve fund, President's reserve fund) that are included in a budget. Article 5. Targeted budget funds. Article 6. Reserve funds. “The Law on budget system of the Republic of Azerbaijan” (page 4-5)

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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114. Does a committee of the legislature hold public hearings to review and scrutinize Audit Reports?

A. Yes, a committee holds public hearings to review and scrutinize a wide range of Audit Reports.

B. Yes, a committee holds public hearings to review and scrutinize the main Audit Reports.

C. Yes, a committee holds public hearings to review and scrutinize a small number of Audit Reports.

D. No, a committee does not hold public hearings to review and scrutinize Audit Reports.

E. Not applicable/other (please comment).

Azerbaijan

C.

Score: 33

Sources: Common meeting of all permanent budget committees on draft budget law for 2014 and Audit Report for draft budget of 2014 year: http://meclis.gov.az/?/az/news/view/2385/

Comments: The economic committee of the legislature hold public hearings to review and scrutinize the Audit Reports, but these hearings are not opens for a broad public and don't broadcast live. Journalists who have been accredited to the Parliament is invited to the hearings.

GOVERNMENT REVIEWER
115. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

A. The SAI has full discretion to decide which audits it wishes to undertake.
B. The SAI has significant discretion, but faces some limitations.
C. The SAI has some discretion, but faces considerable limitations.
D. The SAI has no discretion to decide which audits it wishes to undertake.
E. Not applicable/other (please comment).

Azerbaijan

C.

Score: 33


GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The Chamber of Accounts is independent in its activities and is able to audit all bodies.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The SAI is constrained by its work-plan on audit activities, also, it can not conduct performance audits of government agencies.

116. Has the Supreme Audit Institution (SAI) established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?
A. Yes, the SAI has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.

B. Yes, the SAI has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.

C. Yes, the SAI has established a quality assurance system, but neither a sample of completed audits are reviewed annually nor are the findings of these reviews made available to the public.

D. No, the SAI has not established a quality assurance system.

E. Not applicable/other (please comment).

Azerbaijan

C.

Score: 33

Sources: http://ach.gov.az The Chamber of Accounts

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: Chamber of Accounts has quality assurance system

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

I have revised my answer to "c", based on last PEFA assessment on public finance of Azerbaijan.

117. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

A. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

B. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

C. Not applicable/other (please comment).

Azerbaijan

A.

Score: 100

Article 11. Dismissal of the Members of the Chamber of Accounts Prior to the Expiry of their Term

The Chairman, Deputy Chairman and the Auditors of the Chamber of Accounts can be dismissed from their positions prior to the expiry of their terms in case of:

1) death; 2) request for dismissal; 3) committing a crime and enacted condemnatory decision of the court with regard to this persons; 4) violating the requirements listed in the Article 7 of the present law; 5) certificate of the special medical commission convoked by the Chamber of Accounts on impossibility to perform duties for more than 4 months because of disease; 6) incapacity or limited capacity approved by the court; 7) being announced dead or missing by the court.

In the cases stated in the items 1 and 7 of the present article, the Speaker of Parliament issues the decision on dismissal of the Chairman, Deputy Chairman and Auditors from the position.

In the cases states in the items 2, 3, 4, 5 and 6 of the present article Parliament upon notice of the Speaker of Parliament, adopts decision on dismissal of the Chairman, Deputy Chairman and Auditors from the position in accordance with the rules set froth in the law “On Permanent Committees of Parliament of the Republic of Azerbaijan”

118. Who determines the budget of the Supreme Audit Institution (SAI)?

A. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

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

C. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

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

E. Not applicable/other (please comment).

Azerbaijan

C.

Score: 33


Comments: Article 13. The Estimate of Expenditures of the Chamber of Accounts

The expenditures of the Chamber of Accounts are financed from the state budget. The estimate of expenditures for the Chamber of Accounts upon submission of the Chamber of Accounts is approved by Parliament of Azerbaijan Republic during the consideration of the state budget for the forthcoming year.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
Section 5. Public Engagement in the Budget Process

119. Does the executive make available to the public clear (accessible, nontechnical) definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?

A. Yes, clear definitions of all key budget terms are provided.
B. Yes, definitions are provided for all key budget terms, but they are not always clear.
C. Yes, definitions are provided for some but not all key budget terms.
D. No, definitions are not provided.
E. Not applicable/other (please comment).

Azerbaijan

B. Score: 67


Comments: Definitions of terms used in the budget documents are available in the Citizen’s Budget Guide (page 61-63).

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

IBP COMMENT
For cross-country consistency purposes, answer is revised from "a" to "b" as only a limited number of terms are defined.
A. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during both the formulation and execution phases of the budget process.

B. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during either the formulation or the execution phase of the budget process but not both.

C. There is no formal requirement for the executive to engage with the public during either the formulation or the execution phase of the budget process, but informal procedures exist to enable the public to engage with the executive during the formulation or execution phase of the budget process or during both phases.

D. There is no formal requirement and the executive does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Azerbaijan

D. Score: 0


Comments: The Law on Public Participation (22.11.2013.) requires citizen engagement in formulation of public policy. 4th clause of the Statute of the State Treasury Agency within Ministry of Finance: “State Treasury Agency should cooperate with local self-governance institutions, international non-governmental organizations and local non-governmental organizations while operating”. In practice, the executive does not engage with the public on budget formulation.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.


PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

Budget execution is technical stage of budget process where there is no formal legal requirement on public engagement. I retain my answer “b”.

IBP COMMENT

For cross-country consistency purposes, IBP selected answer choice "d" for this question, as the legislation cited is not specific to the budget process.

121. When the executive engages with the public during the budget formulation process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?
A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Azerbaijan

D.

Score: 0


Comments: The executive does not engage with the public during the budget process, therefore, it doesn't provide any relevant information.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Government provides sufficient information to population that what expected from social.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Government does not provide information, or does not engage with the public during the budget process.

122. When the executive engages with the public during the budget execution process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Azerbaijan

D.
123. Has the executive established mechanisms to identify the public's perspective on budget priorities?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's perspective on budget priorities.

E. Not applicable/other (please comment).

Azerbaijan

D.

Score: 0


GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: The government has established mechanisms to identify the public's perspective on budget priorities

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Government has not established any mechanisms to identify the public's perspective on budget priorities.
124. Has the executive established mechanisms to identify the public’s perspective on budget execution?

A. Yes, the executive has established mechanisms to identify the public’s perspective on budget execution, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public’s perspective on budget execution; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public’s perspective on budget execution, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public’s perspective on budget execution.

E. Not applicable/other (please comment).

Azerbaijan

D.

Score: 0


GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: The government has established mechanisms to identify the public’s perspective on budget execution

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

Government has not established any mechanisms to identify the public’s perspective on budget execution.

125. Does the executive provide formal, detailed feedback to the public on how its inputs have been used to develop budget plans and improve budget execution?

A. Yes, the executive issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the executive issues reports on the inputs it received from the public, but provides only limited feedback on how these inputs have been used.

C. Yes, the executive issues reports on the inputs it received from the public, but provides no feedback on how these inputs have been used.

D. No, the executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used.
Azerbaijan

D.

Score: 0


GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The government issues reports on the inputs it received from the public.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

Government does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used.

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126. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?

A. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.

B. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and some constituencies.

C. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony from the executive branch is heard, but no testimony from the public is heard.

D. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.

E. Not applicable/other (please comment).

Azerbaijan

D.

Score: 0


Comments: Public hearings or meetings are not open to the broad public and don't broadcast live.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.
RESEARCHER'S RESPONSE
Parliament and its social/economic permanent committees organize some meetings with government representatives. But these are not specifically about macroeconomic framework and representatives of broad civil society are not invited.

127. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the executive branch is heard?

A. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.
B. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.
C. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.
D. No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.
E. Not applicable/other (please comment).

Azerbaijan
D.
Score: 0


Comments: Public hearings or meetings are not publicly available and there is no enough information in open web sources.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: Legislative committees hold public hearings on the individual budgets of budget-funded organizations

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
Public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.
128. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the public is heard?

A. Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.
B. Yes, public hearings in which testimony from the public is heard are held on the budgets of some administrative units.
C. Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.
D. No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.
E. Not applicable/other (please comment).

Azerbaijan

D.
Score: 0


Comments: Public hearings or meetings are not publicly available and there is no enough information in open web sources.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: Legislative committees hold public hearings on the individual budgets of budget-funded organizations

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
Public hearings in which testimony from the public is heard are not held on the budgets of administrative units.

129. Do the legislative committees that hold public hearings on the budget release reports to the public on these hearings?

A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.
B. Yes, the committees release reports, which include most testimony presented at the hearings.
C. Yes, the committees release reports, but they include only some testimony presented at the hearings.
D. No, the committees do not release reports, or do not hold public hearings.
E. Not applicable/other (please comment).

Azerbaijan
D.

Score: 0

Sources: http://www.meclis.gov.az (Parliament)

Comments: Public hearings or meetings are not publicly available and there is no enough information or any report in open web sources.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: Parliamentarian committees release reports on public hearings

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
The committees do not release reports, or do not hold public hearings.

130. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can assist in formulating its audit program (by identifying the agencies, programs, or projects that should be audited)?

A. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can assist in formulating its audit program.

E. Not applicable/other (please comment).

Azerbaijan

B.

Score: 67


GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Comments: Each citizen may apply proposal to the Chamber of Accounts, these proposals are analysed by Chamber of Accounts and based on the result these proposals can be include to Work Plan of Chamber of Accounts, moreover this situation have faced in practice.

RESEARCHER’S RESPONSE
I have revised my answer to “b”. Chamber of Accounts has formal and accessible mechanisms on proposals and appeals from individuals and even companies which can be used in audit program(http://ach.gov.az/index.php/?/az/content/252).

131. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can participate in audit investigations (as respondents, witnesses, etc.)?

A. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, and these mechanisms are accessible and widely used by the public.
B. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations; while these mechanisms are accessible, they are not widely used by the public.
C. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, but these mechanisms are not accessible.
D. No, the SAI does not have formal mechanisms through which the public can participate in audit investigations.
E. Not applicable/other (please comment).

Azerbaijan

D.

Score: 0

Sources: http://ach.gov.az/?/az/feedback/ The Chamber of Accounts

Comments: Civil society organizations developed recommendations for improving external control over public finance and increasing citizen engagement as part of the project “Effective system of public finances control project,” which is funded by the Delegation of the European Union to Azerbaijan. http://pasos.org/wp-content/uploads/2014/05/Improving_external_control_over_public_finance.pdf All these mechanisms are now available online.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
SAI does not have formal mechanisms through which the public can participate in audit investigations.
132. Does the Supreme Audit Institution (SAI) maintain any communication with the public regarding its Audit Reports beyond simply making these reports publicly available?

A. Yes, in addition to publishing Audit Reports, the SAI maintains other mechanisms of communication to make the public aware of audit findings (such as maintaining an office that regularly conducts outreach activities to publicize previously released audit findings).

B. No, the SAI does not maintain any formal mechanisms of communication with the public beyond publishing Audit Reports.

C. Not applicable/other (please comment).

Azerbaijan

A. Score: 100

Sources: http://ach.gov.az The Chamber of Accounts

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: Chamber of Accounts has other mechanisms of communication to make the public aware of audit findings

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE
SAI does not maintain any formal mechanisms of communication with the public beyond publishing Audit Reports.

IBP COMMENT
IBP would accept answer choice "a" for this question, as the SAI maintains an active website with a newsfeed and relevant legislation.

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133. Does the Supreme Audit Institution (SAI) provide formal, detailed feedback to the public on how their inputs have been used to determine its audit program or in Audit Reports?

A. Yes, the SAI issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the SAI issues reports on the inputs it received from the public but provides only limited feedback on how these inputs have been used.

C. Yes, the SAI issues reports on the inputs it received from the public but provides no feedback on how these inputs have been used.

D. No, the SAI does not issue reports on the inputs it received from the public through public consultations.

E. Not applicable/other (please comment).

Azerbaijan
Score: 33

Sources: http://ach.gov.az/index.php/?az/content/467 The Chamber of Accounts

Comments: Annual Report of the Chamber of Accounts has limited information about the inputs it received from the public.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: Chamber of Accounts provide formal, detailed feedback to the public

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE
In annual report for 2013, Chamber of Accounts indicated that it received 166 appeals from citizens and auditors/officials of Chamber met with citizens in necessary cases. http://ach.gov.az/index.php/?az/content/467