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>Medium Term Budget Projection and Pre budget statement (Среднесрочный прогноз бюджета и Предварительное бюджетное заявление)</td>
<td>2014-2016</td>
<td>July 31, 2013</td>
</tr>
<tr>
<td>Document Type</td>
<td>Description</td>
<td>Year</td>
<td>Date</td>
</tr>
<tr>
<td>-------------------------------------</td>
<td>------------------------------------------------------------------------------</td>
<td>-------</td>
<td>-----------------------</td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>Annexes 1-6 (Приложения 1-6)</td>
<td>2014</td>
<td>August 2, 2013</td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>Program Budget for 2014 (Программный бюджет)</td>
<td>2014</td>
<td>August 2, 2013</td>
</tr>
<tr>
<td>Citizens Budget (for EBP or Enacted Budget)</td>
<td>Citizens Budget for 2014 (Гражданский бюджет на 2014 г)</td>
<td>2014</td>
<td>January 31, 2014</td>
</tr>
<tr>
<td>In-Year Report</td>
<td>Monthly Budget Execution Reports (Ежемесячный отчет об исполнении бюджета)</td>
<td>2013, 2014</td>
<td>next month, September 27, 2013 for August 2013, February 27, 2014 for January 2014</td>
</tr>
<tr>
<td>Additional in-year report</td>
<td>n/a</td>
<td>n/a</td>
<td>n/a</td>
</tr>
<tr>
<td>Additional in-year report</td>
<td>n/a</td>
<td>n/a</td>
<td>n/a</td>
</tr>
</tbody>
</table>
Sources: All the budget documents could be found on www.minfin.kg, reports on budget execution could also be found on www.kazna.gov.kg, audit report could be found on www.esep.kg

Comments: On the August 20 the MinFin has modernized its web-site. According to my initial table the PBS was published on 31.07.2013, and the EBP was published earlier by almost 1 month on 2.08.2013 in order to have Executive Budget Hearings and have comments on EBP before tabling it to the Parliament on September 1.

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

Table 2a. Details about Availability

<table>
<thead>
<tr>
<th>Kyrgyz Republic</th>
<th>Budget Documents</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>
<td></td>
</tr>
<tr>
<td>Is it produced for internal purposes only?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></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>
<td></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>
<td></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>
<td></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>
<td></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>
<td></td>
</tr>
<tr>
<td>Is it available to the public online?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
</tbody>
</table>

If available online, provide internet/URL address

http://www.minfin.kg/ru/novosti/byudzhet/predvoritelnoe-byudzhetnoe
http://www.minfin.kg/ru/novosti/proekt-byudzheta807.html
Sources: http://www.minfin.kg, the approved budget could also be found on the site of the Parliament at www.kenesh.kg within 3 months of its approval. The Enacted budget was approved by the Parliament on December 30, 2013 at № 227. This can be seen on the link in the source.

Comments: n/a

PEER REVIEWER

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

Table 2b. Details about Availability

<table>
<thead>
<tr>
<th>Kyrgyz Republic</th>
<th>Budget Documents</th>
<th>Tick box if answer to the questions is “yes”</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>In-Year Report</td>
<td>Mid-Year Review</td>
</tr>
<tr>
<td>Is it produced at all?</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it produced for internal purposes only?</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>
</tr>
<tr>
<td>Is it available to the public in hard copy, with charge?</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>
</tr>
<tr>
<td>Is it available to the public in soft copy, with charge?</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>
</tr>
<tr>
<td>Is it available to the public online?</td>
<td>Yes</td>
<td>Yes</td>
</tr>
</tbody>
</table>
Table 3. When Are the Key Budget Documents Made Available to the Public?

Kyrgyz Republic

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


Comments: n/a

PEER REVIEWER

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

Comments: In general all information provided by the researcher is valid, yet there is one clarification I’d like to add as I believe it is very important. In the question “Is it available to the public in hard copy, NO charge?” the researcher provides answer “No” which is not correct, as according to the law on access to information every citizen has a right to get any of the listed reports in hard copy upon the official written request.

RESEARCHER’S RESPONSE

Yes, it’s true that there is a law that requires provision of info at request. So, would agree with peer reviewer.
### Executive Budget Proposal: When is the Executive Budget Proposal made available to the public?

- **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**
Table 4. General Questions

Kyrgyz Republic

<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>No</td>
<td></td>
</tr>
</tbody>
</table>

Is there a website or web portal for government fiscal information?

<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>No</td>
<td></td>
</tr>
</tbody>
</table>

Is there a law (or laws) guiding public financial management?

<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>Yes</td>
<td><a href="http://www.minfin.kg/ru/novosti/basma-sz.kyrgyzrespublikasynyn.mamlekettik.organdaryyn-zh.html">http://www.minfin.kg/ru/novosti/basma-sz.kyrgyzrespublikasynyn.mamlekettik.organdaryyn-zh.html</a></td>
</tr>
<tr>
<td>No</td>
<td></td>
</tr>
</tbody>
</table>

Are there additional laws regulating:
- Access to information?
- Transparency?
- Citizens participation?

<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>Yes</td>
<td><a href="http://www.minfin.kg/ru/novosti/basma-sz.kyrgyzrespublikasynyn.mamlekettik.organdaryyn-zh.html">http://www.minfin.kg/ru/novosti/basma-sz.kyrgyzrespublikasynyn.mamlekettik.organdaryyn-zh.html</a></td>
</tr>
<tr>
<td>No</td>
<td></td>
</tr>
</tbody>
</table>

Sources: The laws are in the database of legislation of the Ministry of Justice, at http://cbd.minjust.gov.kg/ru-ru/npakr/search, The web-portal is an on-line system that provides information on budget in real time, since it is connected to the Treasury's information system.

Comments: n/a

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).

Kyrgyz Republic

B. Score: 67

Sources: EBP Annex 4-1 provides all administrative units and their expenditures except for Defence and Public Order. These are three ministries such as Ministry of Defense, Ministry of Internal Affairs, State Committee on National Security

Comments: Expenditures by Administrative units could be found following the link or attached as Annex 4-1. The Defense/Public order ministries and entities do not provide any break down of the costs. They however, appear in the total amount of the republican budget.

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).

Kyrgyz Republic

A. Score: 100

Sources: Annex 5 of the EBP. The link is here: http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kyrgyzskoy-respubliki-o-respublikans.html Or see document attached.

Comments: All the functions except for Defense and Public Order are presented.
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).

Kyrgyz Republic

A. Score: 100

Sources: Annex 5 presents the expenditures by functional classification following the COFOG, however, the Defense and Public Order sections are omitted. That is because in 2012 the Security Committee had sued the ministry of finance for publishing secret information and afterwards the MinFin does not publish budgets of these 3 ministries (Internal Affairs, Defense and National Security) http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kyrgyzskoy-respubliki-o-respublikans.html Otherwise see Annex 5 attached to Q 002.

Comments: See Annex 5 attached to Q 002.

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).

Kyrgyz Republic

A. Score: 100

Sources: EBP, Annex 4-1. Attached to Q 001 or link http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kyrgyzskoy-respubliki-o-respublikans.html
Comments: While Annex 1 shows a more general economic classification, Annex 4-1 shows, within each Ministry/Agency, the economic classification of expenditure (which is very good).

**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).

**Kyrgyz Republic**

**A.**

**Score:** 100

**Sources:** Annex 1 of the EBP [http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kyrgyzskoy-respubliki-o-respublikans.html](http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kyrgyzskoy-respubliki-o-respublikans.html) or attached

**Comments:** The economic classification that the Kyrgyz Treasury uses is in line with the international standards, in fact it was developed with the assistance of IMF and World Bank. Therefore, it contains such economic items as wages, social fund deductions, etc. Of course it does not repeat IMF guide word by word, but represents all the items and also reflects the economic specifics of the country's' budget.

**PEER REVIEWER**

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

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).

**Kyrgyz Republic**

**A.**
Sources: Annex 11 of the EBP presents programs by ministries. However, not all the expenditures are presented in programs. See link: http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kyrgyzskoy-respubliki-o-respublikans.html Or see the attached file.

Comments: The answer should be (c) since only 53% of the budget is presented in the program classification. If in the annex 11 to sum up all yellow areas which are subtotals by agencies, the total is 66 mln, divided by 124.5 mln. of total expenditures makes up only 53%.

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).

Kyrgyz Republic

Score: 33

Sources: Annex 4 of the EBP http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kyrgyzskoy-respubliki-o-respublikans.html or attached

Comments: Multi-year expenditures are only presented by administrative units. The presentation includes budget figures for 2 previous years, the budget year (2014), and projections for the two subsequent years (2015 and 2016). See attachment, Annex 4.

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

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).

Kyrgyz Republic

C.

Score: 33


Comments: Program budget is presented for budget year 2014, as well as 2 years after that. Please see Annex 11 in the link. or attached in the Q 006. However, the program classification provides only 53% of the total expenditures covered as shown in Annex 11.

PEER REVIEWER

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

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).

Kyrgyz Republic

A.

Score: 100


Comments: Annex 3 to the draft budget presents all individual tax revenue sources.

PEER REVIEWER

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

Kyrgyz Republic

A. Score: 100


Comments: Annex 3 of the EBP (attached to Q 009) provides information on all sources of non-tax revenue.

PEER REVIEWER

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

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 comment)

Kyrgyz Republic

A. Score: 100


Comments: Tax and non-tax revenues are presented for BY-2, for the budget year BY, and for BY+2. This can be seen in Annex 3 of the
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).

Kyrgyz Republic

A. Score: 100


Comments: Individual sources of tax and non-tax revenue are presented for BY-2, for budget year BY, and for BY+2. This can be seen in Annex 3 of the EBP attached to Q 009.

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).

Kyrgyz Republic

B.

Score: 67


Comments: The three documents cited above provide information on outstanding external debt, interest payments and debt servicing expenses, and net borrowing. Information on total debt is not presented.

PEER REVIEWER

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

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).

Kyrgyz Republic

C.

Score: 33

Sources: Annex 4-4 and Explanatory Note provide information on the debt, and debt servicing expenditures; they provide some info on the type of debt servicing, some info on the composition by currency. But there is no information on interest rates and maturity profile http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kyrgyzskoy-respubliki-o-respublikans.html

Comments: See Annex 4-4 and Explanatory Note, available from the link above, or as documents attached to Q 013.

PEER REVIEWER

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

Suggested Answer: a.

Comments: I do not agree with the answer provided by the respondent. In my opinion the answer "c" is irrelevant as the explanatory note pp.19-23 provides information beyond the core elements for the composition of the total debt outstanding thus the correct answer is "a"
RESEARCHER'S RESPONSE
Believe me, I would like to give greater score if there was a ground for. The Explanatory note provides expenses related to servicing debt, but clearly one cannot deduct what is the actual % rate paid (i.e do we pay 5% or 25%?). It is not clear. From my knowledge on Internal debt, we pay around 11% and on foreign loan, depending on the loan provided (like World Bank, Asian Development Bank could be from 2% to 5%, the bi-lateral is a back box). This info, for example does not appear in the Explanatory note or elsewhere. So, do not agree. Answer remains "c."

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).

Kyrgyz Republic

A. Score: 100

Sources: The Explanatory Note pp. 1-6 provides information on macroeconomic forecast and assumptions. Information is presented on nominal GDP, real GDP growth rate, and inflation rate. The Note also provides information on growth by sector, GDP per capita, and incomes of the population. However, information on interest rates is missing. http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kyrgyzskoy-respubliki-o-respublikans.html

Comments: See Explanatory Note from the link above, or attached to Q 013.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: I disagree with the provided answer "b". At this point the answer "a" fits more. As the Explanatory Note on pp.1-6 presents information beyond the core elements for the macroeconomic forecast. It includes the rates of imployment and unemployment, risks, commodity prices, entry to the Customs Union and the composition of the GDP growth which considered as aditional elements for the macroeconomic forecast

RESEARCHER'S RESPONSE
I agree with the PR that there is far more info that the core. However, since one piece of core element is missing, namely "interest rates", I cannot assign the a. unless IBP agrees on.

IBP COMMENT
Given that there is more information than the "core" and the only missing "core" information is on Interest, in order to maintain consistency of responses across countries, IBP has selected answer "a", instead of "b."
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).

Kyrgyz Republic

Score: 0

Sources: The Explanatory note pp. 48-52 provides information on risks. In scattered form it provides the assessment on the budget of different possible risks, such as reduction in import/export operations, risk of exchange rate fluctuations on budget expenditures, etc... However the Note does not provide information on core elements of the macro-forecast. [http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kyrgyzskoy-respubliki-o-respublikans.html](http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kyrgyzskoy-respubliki-o-respublikans.html)

Comments: See the Explanatory Note from the link above, or from the document attached to Q 013.

PEER REVIEWER

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

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

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).

Kyrgyz Republic

Score: 33

Sources: Pages 48-50 of the Explanatory Note provide some information on some of the policies affecting revenue. See link: http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kyrgyzskoy-respubliki-o-respublikans.html or see the document attached to Q 013.

Comments: As I mentioned earlier, the risks on revenue base from new policies were scattered in the document. For example on the p 6, they provide 3 new policies on excise. further on p. 48-50 tye also discuss the reduction of revenues from customs without clear specifying the reason. However, most of the specialists understand that this is the result of new international trade policy, namely entering Customs Union.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
019. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

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).

Kyrgyz Republic

C.

Score: 33

Sources: Annex 4 presents budget expenditure by administrative classification for the 2 preceding the budget year BY, as well as the 2 years following the budget year. Follow the link: http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kyrgyzskoy-respubliki-o-respublikans.html or find it as an attachment for Q 007.

PEER REVIEWER

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

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).

Kyrgyz Republic

D.

Score: 0

Sources: Annex 11 does not provide program budget for BY-1. None of the other EBP annexes or documents provide BY-1 program budget information either. http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kyrgyzskoy-respubliki-o.
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).

Kyrgyz Republic

B. Score: 0

Sources: The BY-1 figures provided in the EBP are those that were approved in 2012 for 2013. They have not been updated or changed in the EBP for 2014. http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kyrgyzskoy-respubliki-o-respublikans.html

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

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).

Kyrgyz Republic

C. Score: 33
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

Kyrgyz Republic

D.  

Score: 0


Comments: The Annex 11 presents Budget by program for the BY, BY1 and BY2. But it does not present information for the prior years, since the MinFin has only started to preparing budget by programs and the program budgets are not very well designed and formulated. The line ministries do not take program budget seriously, since the budget classification by program is not introduced yet and thus whatever their write down in the program budget cannot be in any way verified later.

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).
**Kyrgyz Republic**

**Score:** 0

**Sources:** Budget figures for BY-1 and BY-2 in the EBP were verified with actual budget figures for BY-1 and BY-1. The verification indicated that the actual figures were not presented in the EBP. The link for actual budget figures for 2012 is: [http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosudarstvennogo-byudzheta-ky.html](http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosudarstvennogo-byudzheta-ky.html).

However, the figures do not correspond with the ones presented in the EBP for 2012 at: [http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kyrgyzskoy-respubliki-o-respublikans.html](http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kyrgyzskoy-respubliki-o-respublikans.html).

**Comments:** In the interview with the MinFin they stated that they can provide BY-2 beyond figures but then the EBP will become heavy. The EBP itself does not contain BY-2 figures except for some data (such as debt servicing). For the actual figures, the MinFin states that the figures presented in the EBP for BY-1 and BY-2 are actual, but when I checked with the Budget Execution report, the figures did not correspond in some tables (Annex 2) and did correspond in the others (Annex 3).

**PEER REVIEWER**

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

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**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).

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**Kyrgyz Republic**

**Score:** 100

**Sources:** Revenues by category are presented in Annex 3. See link: [http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kyrgyzskoy-respubliki-o-respublikans.html](http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kyrgyzskoy-respubliki-o-respublikans.html) or find the annex in the document attached to Q 009.

**PEER REVIEWER**

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

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**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).

Kyrgyz Republic

A. Score: 100


PEER REVIEWER

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

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).

Kyrgyz Republic

B. Score: 0

Sources: The approved budget revenue for 2013 was verified with budget execution up to that date (August 2013) and also verified with the EBP of 2014 on figures for 2013. The verification indicated that the data for BY-1 was taken as it was approved in 2012. Changes in the actual budget for BY-1 are provided here: [http://www.minfin.kg/ru/novosti/budget/revenue-2013.html](http://www.minfin.kg/ru/novosti/budget/revenue-2013.html) To cross check with data available in Annex 4 of Budget Revenues of the EBP 2014: [http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kyrgyzskoy-respubliki-o-respublikans.html](http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kyrgyzskoy-respubliki-o-respublikans.html)

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).

Kyrgyz Republic

A. Score: 100


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).

Kyrgyz Republic

A. Score: 100

Sources: see Annex 3 that provide individual sources of revenue by types of taxes and revenue items http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kyrgyzskoy-respubliki-o-respublikans.html or attached to Q007

PEER REVIEWER

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

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).

Kyrgyz Republic

A.
Score: 100


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).

Kyrgyz Republic

C.
Score: 33

Sources: The Explanatory Note to EBP pp. 19-23 provides information on expenses to service the public debt, however, number of core elements for BY-1 are missing, such as maturity profile, interest rates, total debt outstanding, etc. See the Note following the link: [http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kyrgyzskoy-respubliki-o-respublikans.html](http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kyrgyzskoy-respubliki-o-respublikans.html) or find it attached to Q
Comments: When I look at Annexes 4.3 and 4.4 I can find out the net borrowing for the budget year, and there are amounts from some loan and credit agreements. On p.22 of the Explanatory Note they also provide the currency composition of the debt. On pp. 20-21 there is also a breakdown of the STBs into 2 categories, short and long term. By far these are the only things I was able to identify.

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.
D. No actual data for government debt are presented in the budget or supporting budget documentation.
E. Not applicable/other (please comment).

Kyrgyz Republic

Score: 100

Sources: The debt figures related to the debt servicing and interest payments that are reflected in the EBP's Explanatory Note pp. 19-23 present actual figures for 2010-2012. See the link: http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kyrgyzskoy-republiki-o-respublikans.html. But not all the core information is available. The EBP figures were verified with the executed budgets of 2010-2012 at: http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta.html. The Explanatory note also attached to Q 013.

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

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).

Kyrgyz Republic

C.

Score: 33

Sources: The country has an extra-budgetary fund, called Social Fund. It is a fund for disability insurance and pension insurance. The EBP provides gross information on the Social Fund's revenues and expenditure + transfers from the budget to the Social Fund. However, the EBP does not provide a statement of the purpose of the Social Fund. Please refer to Annex 2 of the EBP: http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kyrgyzskoy-respubliki-o-respublikans.html or the attached document.

PEER REVIEWER

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

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).

Kyrgyz Republic

A.

Score: 100

Sources: The consolidated budget is presented in Annex 2 of the EBP: http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kyrgyzskoy-respubliki-o-respublikans.html or see the document attached to Q 033.

PEER REVIEWER

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

035. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

A. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

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

D. No, estimates of intergovernmental transfers are not presented.

E. Not applicable/other (please comment).

**Kyrgyz Republic**

A. Score: 100

**Sources**: Explanatory Note, p.25 and p.45, provides both the figures and narrative discussion for the intergovernmental transfers. Also the Annex 10 of the EBP provides details on the equalization grants. Figures can be found following this link: [http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kyrgyzskoy-respubliki-o-respublikans.html](http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kyrgyzskoy-respubliki-o-respublikans.html) The Explanatory Note is also attached at Q 013. Annex 10 is attached to this question.

**PEER REVIEWER**

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

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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).

**Kyrgyz Republic**

D. Score: 0

**Sources**: n/a

**Comments**: The Executive's Budget Proposal "package" does not present any alternative display of expenditures.

**PEER REVIEWER**

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

Kyrgyz Republic

B. Score: 67

Sources: The so-called subsidies to public corporations are presented in the Annex 4-1 as part of the budget expenditures of administrative units. However, the narrative discussion for most of the subsidies is missing. On p.12 of the Explanatory Note there is a one-line explanation of 2 subsidies, but this represents less than a half of the total subsidies. Annex 4-1 and Explanatory Note can be found at: [http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kyrgyzskoy-respubliki-o-respublikans.html](http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kyrgyzskoy-respubliki-o-respublikans.html) or attached to Q 001 and Q 013.

Peer Reviewer

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

Suggested Answer: a.

Comments: I disagree with the answer “b”. The correct answer in my opinion should be 'a'. The EBP has information of transfers to public corporations. In particular the Explanatory Note page 25 has detailed information on transfers of local budgets, moreover on the pages 42-43 there is information on transfers on Social Fond presented and the pages 45-46 present information on stimulating grants, which are also transfers. Furthermore, Annex 10 presents breakdown of each transfer to local self government. Following that the comments along with the answer, given by the researcher are irrelevant.

Researcher's Response

I made an earlier, misleading, reference to only one page of the document. Information on some transfers is scattered all over the document, it is on p. 12 (KyrgyzJilCommunSoyuz), p. 11 on revenues from Manas Airport, on pp. 33, 50,17 on other government controlled corporations. In addition, Annex 4-1 sheds some light on transfers made. But I would not agree with the PR, that all the transfers to Public Corporations are made clear. The question is not about transfers to sub-national governments.

IBP Comment

The explanation provided by the researcher, in response to the peer reviewer's comment, is clear. Answer "b" remains.

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).

Kyrgyz Republic

C.

Score: 33

**Sources**: Some quasi-fiscal activities are presented but not all. For example p. 25 of the Explanatory Note cites: "- 50% compensation of the expenses of the population for the electricity payments that provides from the budget in the amount of 120,0 million soms; -According to Government decree dated 05.09.2011 №530 the compensation of the expenses related to the heating services provided by Osh Heating Company -105,0 million soms". p.12 also says "for subsidizing the interest rates for agricultural producers 400 million soms are foreseen."

The Explanatory Note can be found at the link: [http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kyrgyzskoy-republiki-o-respublikans.html](http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kyrgyzskoy-republiki-o-respublikans.html) or attached to Q 013.

**PEER REVIEWER**

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

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).

Kyrgyz Republic

C.

Score: 33

**Sources**: Annex 1 and Annex 4-3 provide information on total financial assets and also some breakdown. However, the Budget Revenue table presented in Annex 3 states that the Government received dividends, i.e. it holds equities. But annexes 1 and 4-3 do not provide list of equities held by the Government. Link for Annexes 1, 3 and 4-3: [http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kyrgyzskoy-respubliki-o-respublikans.html](http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kyrgyzskoy-respubliki-o-respublikans.html) or find them attached to previous questions: Annex 1 in Q 005, Annex 3 in Q 009, Annex 4-3 in Q 013
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).

Kyrgyz Republic

C.

Score: 33

Sources: Annex 4-2 provides information on changes in non-financial assets held by each administrative unit, however the actual list of non financial assets is not available.

Comments: I am hesitating between C and D?

PEER REVIEWER

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

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).

Kyrgyz Republic

D.

Score: 0
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).

Kyrgyz Republic

D.

Score: 0

Sources: Information on contingent liabilities is not presented.

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
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).

**Kyrgyz Republic**

**Score:** 0

**Sources:** Information on future liabilities is not available.

**PEER REVIEWER**

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

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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).

**Kyrgyz Republic**

**Score:** 100

**Sources:** Annex 7 presents donor assistance provided by type of assistance (loan, grant) within the Development Budget; budget support is described separately on p. 12 of the Explanatory Note as official transfers to budget. Annex 7 and the Explanatory Note can be found at: [http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kyrgyzskoy-respubliki-o-respublikans.html](http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kyrgyzskoy-respubliki-o-respublikans.html) Alternatively, Annex 7 is also attached here, and the Explanatory Note is attached to Q 013.

**PEER REVIEWER**

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

Kyrgyz Republic

Score: 0

Sources: Information is not available.

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).

Kyrgyz Republic

A.

Score: 100

Sources: Pages 5-11 of the Explanatory Note to the EBP provide information on amounts of revenues and their allocation within the budget. Since Kyrgyzstan has only earmarked revenues of the intergovernmental nature (the last earmarked revenue, such as a road tax was cancelled in 2009) all the split of revenues between the central and local budgets is provided in the narrative discussions. See the Explanatory Note at: http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kyrgyzskoy-respubliki-o-respublikans.html or
Comments: As I mentioned in the Source section, we now have no longer earmarked tax revenues. However, in the intergovernmental arrangements there is tax split of 50/50, that is clearly stated in the Budget law and the 50 that goes to the Local self governmanet (LSGs) can be used to local functions. There is also one specific grant that the LSG can get so-called “stimulative (shared)” grant that the LSG can get from the central budget for specific developmental objective (reconstruction of buildings, grounds, infrastructure, etc) (see the amounts on p 45 of the Explanatory note). There is also one type of revenue collected from Kumtor Gold Mine that goes into Issyk-Kul development fund and could be used only for the purposes or development of the specified oblast (area).

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

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).

Kyrgyz Republic
C.
Score: 33

Sources: In the expenditure part of the Explanatory Note there are number of figures and discussion scattered throughout the Note that provide estimates and discussion of some policies. However, there is no clear and consolidated information on impacts of policies on budget or vice versa. There are many policies that the Government has in variety of areas, but many of them are not implemented precisely because the funding is not provided in the budget. See the Explanatory Note to EBP at: http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kyrgyzskoy-respubliki-o-respublikans.html or attached to Q 013.

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

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).

**Kyrgyz Republic**

C.

**Score:** 33

**Sources:** For some policies the estimates are provided for BY+1, sometimes for BY+2, but these are just few mainly related to policies on intergovernmental relations, wages or state structures. Example from p. 18 of the Explanatory Note. The Draft Budget for 2014 and projections for 2015-2016 provides 262 million soms for local governments, that is 88.7% of the approved 2013 budget, to implement policies on transfer some public entities to the local governments. For 2015 there is 269.3 million soms and for 2016 thee is 280.9 million soms foreseen. ("Проектом бюджета на 2014 год и прогнозе на 2015-2016 годы учреждениям переданным из районного бюджета на республиканский бюджет предусмотрено 262,0 млн.сомов, что составляет 88,7 % от утвержденного бюджета за 2013 год. На 2015 год предусмотрено 269,3 млн.сомов. На 2016 год 280,9 млн.сомов.") [http://www.minfin.kg/ru/novosti/proekt-budzheta807/proekt-zakona-kyrgyzskoy-respubliki-o-respublikans.html](http://www.minfin.kg/ru/novosti/proekt-budzheta807/proekt-zakona-kyrgyzskoy-respubliki-o-respublikans.html)

**Comments:** This example is probabably not the best. There was a policy of transferring from central government public entities to the local government (based on functions allocated to local and central Govs. Remember we have been a centralised economy). So every year there are some funds allocated to local governments to support his policy. Another better exa,mple, perhaps is the gradual equalizaiton of wage scales in the line ministries and social protections strategy implementaiton that requires annual adjustment, since the strategy is mid-term (2012-2014)

**PEER REVIEWER**

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

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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).

**Kyrgyz Republic**

D.
Score: 0

Sources: In the Annex 11 in the Program budget some of the inputs for the funds used could be found, but not all. For example it provides number of the pages/documents that will be digitalised, or number of people trained, or number of documents issued.

Comments: Disregard attached Annex 4-2.

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

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).

Kyrgyz Republic

B.

Score: 67

Sources: Annex 11 presents some information on non-financial outputs from some programs and some administrative units. See this Annex at: http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kyrgyzskoy-republiki-o-respublikans.html or attached to Q 006.

Comments: The program budget is presented only for about 50% of the total budget, whatever is presented contains output result for the budget funds, so assigned b.

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

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).

Kyrgyz Republic

B.

Score: 67

Sources: Annex 11 provides non-financial data and target indicators for some programs and some administrative units, however, the credibility of some of the indicators is questionable. See: http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kyrgyzskoy-respubliki-o-respublikans.html or the document attached to Q 006.

Comments: For all the non-financial data presented there is performance targets. However, the non-financial data is presented for about 50% of the budget.

PEER REVIEWER

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

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).

Kyrgyz Republic

B.

Score: 67

Sources: Annex 4-1. provides information on the amount of benefits to the population (under code of the Ministry of Social protection 38). Pages 40-41 of the Explanatory Note provide the estimates of the policies for vulnerable groups. However, I did not put (a) since the discussion seem to be insufficient. See: http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kyrgyzskoy-respubliki-o-respublikans.html Annex 4-1 is also attached to Q 001, and Explanatory Note to Q 013.

Comments: The Annex 11 provides amounts for specificl social policies for vulnerable groups.

PEER REVIEWER
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).

Kyrgyz Republic

A. Score: 100

Sources: The Ministry posted on its website the Law on Basic Principles of Budget Law, that sets the deadlines for submission of all the Budget documents, see link http://minfin.kg/old/index.php?option=com_content&view=article&id=148:2010-10-20-08-14-53&catid=69:2010-10-05-10-32-58&Itemid=139 In particular, see articles 40-45. On 03.03.2013 the MinFin published Program Budget Table, see the link http://www.minfin.kg/ru/novosti/byudzhet/programmalyk-byudzhet(byudzhetnyy-tsirkulyar-po-sostavleniyu-byudzheta).html There is also a page on the MinFin’s web-site that states “News of the Budget Process” that presumably should provide information on any developments in the budget process, see link: http://www.minfin.kg/ru/novosti/byudzhet/novosti-byudzhetnogo-protsessa.html Finally on 02.08.2013 MinFin placed EBP on its web-site inviting the CSOs to comment draft budget, see link http://minfin.kg/old/index.php?option=com_content&view=article&id=2260:----------2014-----2016-&catid=39:2010-10-05-07-15-05&Itemid=154 There is also a timetable for Budget: http://www.minfin.kg/ru/novosti/byudzhet(byudzhetnyy-kalendar/ byudzhetnyy-kalendar-.html and the Executive’s budget hearings of the EBP took place on 12-13 August 2013, see link http://www.minfin.kg/ru/novosti/novosti/pravitelstvennye-slushaniya-po-proektu-byudzheta-n.html

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).

Kyrgyz Republic

C.

Score: 33

Sources: The Pre-Budget Statement (PBS) and, attached to it, the Medium Term Financial Forecast (MTFF) provide detailed projections that are basis for the Budget of the next 3 years. However, the core information on interest rates is not presented there. PBS could be found here: [http://www.minfin.kg/ru/novosti/byudzhet/predvoritelnoe-byudzhetnoe-zayavlenie/predvoritelnoe-byudzhetnoe-zayavlenie-2014-2016-gg.html](http://www.minfin.kg/ru/novosti/byudzhet/predvoritelnoe-byudzhetnoe-zayavlenie/predvoritelnoe-byudzhetnoe-zayavlenie-2014-2016-gg.html) MTFF could be found here: [http://www.minfin.kg/ru/novosti/byudzhet/respublikanskiy-byudzhet/srednesrochnyy-prognoz-byudzheta/srednesrochnyy-prognoz-byudzheta-na-2014-2016-god.html](http://www.minfin.kg/ru/novosti/byudzhet/respublikanskiy-byudzhet/srednesrochnyy-prognoz-byudzheta/srednesrochnyy-prognoz-byudzheta-na-2014-2016-god.html)

Comments: n/a

PEER REVIEWER

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

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).

Kyrgyz Republic

A.

Score: 100

Sources: The Mid-Term Financial Framework (Среднесрочный прогноз бюджета) provides detailed information on expenditures, revenues, the sources, projections by each type of revenue (pp. 19-22), projections by each type of total expenditure (pp. 24-26), by each type of functional classification (pp. 36-223), even the extra-budgetary funds expenditures are included (Social Fund projections of revenue and expenses pp 70-73) For more details see link: [http://www.minfin.kg/ru/novosti/byudzhet/respublikanskiy-byudzhet/srednesrochnyy-](http://www.minfin.kg/ru/novosti/byudzhet/respublikanskiy-byudzhet/srednesrochnyy-).
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).

Kyrgyz Republic

B. Score: 67


PEER REVIEWER

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

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).
Kyrgyz Republic

A.

Score: 100

Sources: MTFF (СПБ) pp. 29-35 provide information on the total debt, interest payments, internal and external debt actual and projections. Attached to the MTFF Excel table 4 (cells k44 and k57) provides information on net (internal and external) borrowing to finance budget deficit. See also Excel table 6 (called таб 6) f58 and f74 See MTFF attached to Q 54, or the following link: http://www.minfin.kg/ru/novosti/byudzhet/respublikanskiy-byudzhet/srednesrochnyy-prognoz-byudzheta/srednesrochnyy-prognoz-byudzheta--na-2014-2016-god.html

PEER REVIEWER

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

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).

Kyrgyz Republic

A.

Score: 100

Sources: MTFF provides first the discussion of BY-3 data and than presents BY+3 data, So overall it makes minimum 6 years of data, in some cases the data is presented for 7 years and in administrative classification the data is presented for 5 years (BY-2 to BY+3) See Word and Excel files of Medium Term Financial Framework (Среднесрочный прогноз бюджета) attached to Q 54, or at the following link: http://www.minfin.kg/ru/novosti/byudzhet/respublikanskiy-byudzhet/srednesrochnyy-prognoz-byudzheta/srednesrochnyy-prognoz-byudzheta--na-2014-2016-god.html

PEER REVIEWER

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

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).

**Kyrgyz Republic**

A.

**Score**: 100

**Sources**: Detailed information by types of classification is provided in Annexes to Enacted Budget (Закон Кыргызской Республики "О республиканском бюджете Кыргызской Республики на 2014 год и прогнозе на 2015-2016 годы"). Annex 4 provides Administrative and Economic classification budget, Annex 5 Functional Classification. See the attached document, or following the link: http://www.minfin.kg/ru/novosti/byudzhet/zakony/zakon-kr-o-respublikanskom-byudzhete-kyrgyzskoy-re.html

**PEER REVIEWER**

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

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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).

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**Kyrgyz Republic**

D.

**Score**: 0

**Sources**: The Executive Budget Proposal provide Annex 11 Program Budget, However, it does not become a part of the Budget Law. You can verify it following the link http://www.minfin.kg/ru/novosti/byudzhet/zakony/zakon-kr-o-respublikanskom-byudzhete-kyrgyzskoy-re.html

**PEER REVIEWER**

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

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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).

Kyrgyz Republic

A.

Score: 100

Sources: Tax and non-tax revenues can be found in aggregated form in Annex 1, or in detailed form on pp. 7-12 of the Explanatory Note to the Enacted Budget 2014 (Закон Кыргызской Республики "О республиканском бюджете Кыргызской Республики на 2014 год и прогнозе на 2015-2016 годы"). See source at the link: http://www.minfin.kg/ru/novosti/byudzhet/zakony/zakon-kr-o-respublikanskom-byudzhete-kyrgyzskoy-re.html or attached to Q 59.

PEER REVIEWER

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

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).

Kyrgyz Republic

A.

Score: 100

Sources: Pages 7-11 of the Explanatory Note to the EB provide each source of revenues. See the Explanatory Note (Пояснительная записка) attached to Q 59, or following the link http://www.minfin.kg/ru/novosti/byudzhet/zakony/zakon-kr-o-respublikanskom-byudzhete-kyrgyzskoy-re.html

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).

Kyrgyz Republic
B.
Score: 67

Sources: Annex 4-4 provides the amounts of net borrowing to cover the budget deficit. The Explanatory Note pp. 20-25 provides more detailed information on interest and principal payments. On p. 20 the Explanatory Note mentions information on the external debt outstanding at the end of the budget year, to be 3.2 billion USD. However, data on internal debt outstanding is not provided. See Annex 4.4, and Explanatory Note attached to Q 59. Or the following link: http://www.minfin.kg/ru/novosti/byudzhet/zakony/zakon-kr-o-respublikanskom-byudzhete-kyrgyzskoy-re.html

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

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).

Kyrgyz Republic
A.
Score: 100

Sources: The Citizens Budget (Гражданский бюджет 2014 года) provides the core information on revenues, expenditures, macro-forecast and relevant policy priorities or their financial outcomes. Contact information is provided for any other relevant data that might be required. Beyond this, the Citizens Budget gives brief information on availability of budget documents as per OECD standards, a glossary or terms, and a short description of the stages of the budget cycle. The Citizens Budget is attached to this question, or can be found at the link: http://www.minfin.kg/ru/novosti/grazhdanskiy-byudzhet799/2014-god/grazhdanskiy-byudzhet-kr-na-2014-god-po-proektu-by.html


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).

Kyrgyz Republic

A. Score: 100

Sources: According to the staff of the Ministry of Finance and the web-page: (i) the Citizens Budget was printed in paper version as a book and disseminated to libraries, NGOs and academia; (ii) A presentation in Word version and Power Point was made available on the website of the Ministry; (iii) A billboard version was made available at the public reception of the Ministry, and the paper version of the CB was also provided to students who come for excursion to the Ministry of Finance; and (iv) the paper version was distributed at all events carried out by the Ministry of Finance including trainings, official ceremony of 90 year anniversary of the MoF. The Web site posting: [http://www.minfin.kg/ru/novosti/grazhdanskiy-byudzhet799/2014-god/grazhdanskiy-byudzhet-kr-na-2014-god-po-proektu-by.html](http://www.minfin.kg/ru/novosti/grazhdanskiy-byudzhet799/2014-god/grazhdanskiy-byudzhet-kr-na-2014-god-po-proektu-by.html) Information on the Excursion: [http://www.minfin.kg/ru/novosti/novosti/show2299/](http://www.minfin.kg/ru/novosti/novosti/show2299/) Information on the 90-year MoF Anniversary: [http://www.minfin.kg/ru/novosti/novosti/v-kyrgyzskoy-natsionalnoy-filarmonii-imeni-tsatylg.html](http://www.minfin.kg/ru/novosti/novosti/v-kyrgyzskoy-natsionalnoy-filarmonii-imeni-tsatylg.html)

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).
Kyrgyz Republic

Score: 67

Sources: The Ministry has established two feedback mechanisms: (i) a Public reception which can be accessed by anyone, and from which anyone can obtain any information or provide its feedback on required information in the citizens budget; (ii) provision of feedback through the contacts identified in the Citizens Budget or the Ministry's website. The State established a common mechanism for all ministries for civic monitoring and feedback such as the Public Advisory Council (Общественный наблюдательный совет - ОНС). The PAC comprises independent professionals or civil society activists who give their feedback on policies and do's of the ministries. The Ministry of Finance has Public Advisory Council that provides it expert and civic opinion. The most effective mechanism is the Public Hearings on the budget. During the hearings the budget recipients, CSOs and experts provide the MinFin with their requests for the budget information. However, the MinFin held budget hearings for 2014 budget, but this was funded by donor entities and thus is not considered a sustainable mechanism.

Comments: The feedback mechanisms is not widely used perhaps because the citizens more interested in the local budgets or budget of entities. They do not understand central budgets and think that these are only aggregated budget. Also most of the citizens do not bother in participating in the budget process, the ones that do propose recommendations that are not always implementable. Also not many people have access to internet and therefore, may not even be aware that such feed-back mechanisms exist.

PEER REVIEWER

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

Suggested Answer: a.

Comments: I disagree with the answer ´b´ given by the respondent. In my opinion the answer should be ´a´. As the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, which are accessible and widely used by the public. As for example the budget proposal for 2014 was discussed not only on state level but also on the regional level (in South and North of the state) with the participation of general public. Along with that, there was expert evaluation given to the resource part of the draft budget in the spheres of education, health, environment and others.

RESEARCHER'S RESPONSE

In my understanding, a mechanism is established when it works routinely on a regular basis, and it should provide the required information in the Citizens Budget. The way of communicating / getting a feel on what needs to be reflected in the MinFin Communications to the public mainly depends on the MinFin leadership. Thankfully, for the last couple of years, it has been open. Now, regarding accessibility and wide usage: the information is somewhat accessible, but the wide-usage I cannot judge, since for that we need to make a survey, for which we have no means. Finally, the most important point is that the Government does not ask us (the public/civil society) what info we need. It usually reacts to the critics that such and such info is not available...

IBP COMMENT

Peer Reviewer makes reference to the discussion of the Executive's Budget Proposal at state and regional level. This is very promising, but this question specifically asks about the consultations around the Citizens Budget. Given this, and given the researcher's response, answer ´b´ remains.

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).

Kyrgyz Republic
C.
Score: 33

Sources: The MinFin produces Citizens Budget for Enacted Budget only. See link [http://www.minfin.kg/ru/novosti/byudzhet.html](http://www.minfin.kg/ru/novosti/byudzhet.html) It sites only citizens budget for the enacted budget

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

<table>
<thead>
<tr>
<th>068. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).</td>
</tr>
<tr>
<td>B. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.</td>
</tr>
<tr>
<td>C. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.</td>
</tr>
<tr>
<td>D. No, the In-Year Reports do not present actual expenditures by any expenditure classification.</td>
</tr>
<tr>
<td>E. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Kyrgyz Republic
A.
Score: 100


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

| 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).

Kyrgyz Republic

D. Score: 0

Sources: Since the Enacted Budget does not provide program classification, the IYRs also do not provide such information.

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

<table>
<thead>
<tr>
<th>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?</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Yes, comparisons are made for expenditures presented in the In-Year Reports.</td>
</tr>
<tr>
<td>B. No, comparisons are not made for expenditures presented in the In-Year Reports.</td>
</tr>
<tr>
<td>C. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Kyrgyz Republic

B. Score: 0


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

<table>
<thead>
<tr>
<th>071. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Yes, In-Year Reports present actual revenue by category.</td>
</tr>
</tbody>
</table>
B. No, In-Year Reports do not present actual revenue by category.

C. Not applicable/other (please comment).

Kyrgyz Republic

A.

Score: 100

Sources: Treasury’s IYRs provide information on all types of revenue. See first worksheet in the Excel file attached (as an example) Or follow the link for the latest IYR for Jan-May 2014: http://www.minfin.kg/ru/novosti/ezhemesyachny-otchet-po-ispolneniyu-byudzhet.html

PEER REVIEWER

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

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 for all revenue.

B. Yes, In-Year Reports present individual sources of actual revenue for at least two-thirds of, but not all, revenue.

C. Yes, In-Year Reports present individual sources of actual revenue 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).

Kyrgyz Republic

A.

Score: 100

Sources: All the Revenue collections by type of taxes are presented in the Treasury reports. See sample attached to Q 71, or follow the link: http://www.minfin.kg/ru/novosti/otchety-po-ispolneniyu-byudzhet.html

PEER REVIEWER

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

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).

Kyrgyz Republic

B.
Score: 0

Sources: No comparisons are provided either with historical or approved data.

Comments: The Treasury classification has changed and perhaps this is the reason why the comparison with historical data is not provided. In any case this is worsening of the situation compared to the previous round.

PEER REVIEWER

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

074. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

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).

Kyrgyz Republic

B.
Score: 67

Sources: The Treasury Reports provide information on net borrowing and total liabilities on Excel page labeled “32-33” and “источник” (source of deficit funding), but information on interest payments is not presented as a separate line. See the file attached to Q 71. or follow the link for verification: http://www.minfin.kg/ru/novosti/otchety-po-ispolneniyu-byudzhet/vedomstvoluk-klassifikatsiya-boyuncha-aylyk-chygas/svedeniya-o-finansirovanii-iz-respublikanskogo-byu1554.html

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
075. Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

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).

Kyrgyz Republic

C. Score: 33

Sources: The information on the borrowings by sources (internal securities, long and short term treasury bills, multilateral and bilateral loans, etc.) is provided in the Excel table “32-33” (in Treasury classification 3 is the code for “financial position” and 2, 3 stand for “financial assets and financial liabilities respectively) in every IYR. However, information on the term of debt, interest rates, and details of the maturity profile are not available. You can check the data following the link: http://www.kazna.gov.kg/index.php/ispolnenie-byudzheta/otchety-ob-ispolnenii-byudzheta or http://www.minfin.kg/ru/novosti/ezhemesyachny-otchet-po-ispolneniyu-byudzheta/ezhemesyachnyy-otchet-po-ispolneniyu-byudzheta.html

Comments: The 3 stands for assets and liabilities section (as in the IFRS) 32 Stands for Financial assets (net increase in the Financial assets [321+322]) 33 stands for Liabilities (Net increase of the financial liabilities [331+332]) The first digit “3” corresponds to “financial position”, and the second digit represent the asset or the liability in the balance sheet (2 for asset and 3 for liabilities).

PEER REVIEWER

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

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).
Kyrgyz Republic

Score: 33

Sources: The Narrative Discussion to the MYR (Справка об итогах исполнения республиканского бюджета Кыргызской Республики за январь-июнь 2013 года) provides the estimates for the macro-forecast. However, the estimates are not compared with initially enacted budget forecasts. Instead they are compared with previous year actual data and in half of the instances the explanation is not provided for increase or decrease. This could be verified on p.1 of the narrative discussion, which is attached, or following the link: http://www.minfin.kg/ru/novosti/otchety-po-ispolneniyu-byudzheta/polugodovoy-obzor--ispolneniya-byudzheta/polugodovoy-obzor-ispolneniya-byudzheta-yanvar-iyu.html

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

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).

Kyrgyz Republic

Score: 33

Sources: The Narrative Discussion to MYR provides, on pp.3-5, information on actual budget execution in comparison with enacted budget figures (column 2 on page 3 is called plan (план) and corresponds to the updated estimates for the remainder of the year), and in comparison with the previous year (column 2 on the page 4 called factual jan-Jun 2012 (факт январь-июнь 2012)). However, there is limited explanation on the differences, and the discussion refers to revenue collection to be less than provided in the EB. So, in some way, the discussion tries to explain in general terms differences in funding of all items. Please see the Narrative Discussion attached to Q 76, or at the link: http://www.minfin.kg/ru/novosti/otchety-po-ispolneniyu-byudzheta/polugodovoy-obzor--ispolneniya-byudzheta/polugodovoy-obzor-ispolneniya-byudzheta-yanvar-iyu.html

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

Kyrgyz Republic

A. 

Score: 100

Sources: The MYR presents information by functional and economic classification, which can be seen in Excel file "MYR January-June 2013" on the second worksheet called "Expenditures" (расходы), and by administrative and economic classification in the Word file "MYR by Administrative Entities." Please find the MYR January-June 2013 (Excel file) and the MYR by Administrative Classification (word file) attached of follow the link: http://www.minfin.kg/ru/novosti/otchety-po-ispolneniyu-byudzheta/polugodovoy-obzor--ispolneniya-byudzhet/pouugodovoy-obzor-ispolneniya-byudzhet-yanvar-iyu.html

PEER REVIEWER

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

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).

Kyrgyz Republic

D. 

Score: 0

Sources: There is no expenditure data by program. This can be verified following the link: http://www.minfin.kg/ru/novosti/otchety-po-ispolneniyu-byudzheta/polugodovoy-obzor--ispolneniya-byudzhet/pouugodovoy-obzor-ispolneniya-byudzhet-yanvar-iyu.html
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).

Kyrgyz Republic

Score: 0

Sources: Information on revenue collection for the first half of the year has been provided in the MYR January-June 2013 (excel file); the narrative discussion shows the differences between figures in the Enacted Budget and execution at mid-year. There is also a comparison between mid-year revenue collection and the same period for the previous year. However, the MYR does not provide and updated revenue estimates for the remainder of the year.

081. Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Mid-Year Review presents revenue estimates by category.
B. No, the Mid-Year Review does not present revenue estimates by category.
C. Not applicable/other (please comment).

Kyrgyz Republic

Score: 100

Sources: The MYR presents all revenue collection by category, This could be found in "MYR January-June 2013" (Excel file), in the first worksheet called “Revenues” (доходы), and also on pp. 2, 5, 6 of the Narrative Discussion. Both files were attached to Q 78, or can be found at the link: http://www.minfin.kg/ru/novosti/otchety-po-ispolneniyu-byudzheta/polugodovoy-obzor–ispolneniya.
082. Does the Mid-Year Review of the budget present individual sources of revenue?

A. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

B. Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.

D. No, the Mid-Year Review does not present individual sources of revenue.

E. Not applicable/other (please comment).

Kyrgyz Republic

A.

Score: 100

Sources: The document "MYR January-June 2013" (Excel file) provides, in the first worksheet called "Revenues" (доходы), all the revenues by individual source (type of tax and type of non-tax payment). Please verify with the file attached to Q 78 (Excel MYR 2013), or at the link: http://www.minfin.kg/ru/novosti/otchety-po-ispolneniyu-byudzheta/polugodovoy-obzor-ispolneniya-byudzheta-polugodovoy-obzor-ispolneniya-byudzheta-yanvar-iyu.html

PEER REVIEWER

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

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).

Kyrgyz Republic
Sources: The Narrative Discussion provides information on the total amount of debt, divides it into internal and external, and provides information on principal payments and interest payments. The Excel sheet "MYR January-June 2013" provides information on net borrowing. However, the explanation of differences and comparison with Enacted Budget is not provided. See the annexes attached to Q 76 - Narrative Discussion, and to Q 78 - MYR January-June 2013, or follow the link: http://www.minfin.kg/ru/novosti/otchety-po-ispolneniyu-byudzheta/polugodovoy-obzor-ispolneniya-byudzheta/polugodovoy-obzor-ispolneniya-byudzheta-yanvar-iyu.html

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).

Kyrgyz Republic

Score: 0

Sources: The YER for 2013 (Отчет об исполнении бюджета 2013 г) is presented as tables of figures and no comparison with initially enacted budget is provided. Please see it following the link http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-gosudarstvennogo-byudzheta-ky1386.html or attached.

Comments: There has been a worsening in performance, compared with the 2012 Open Budget Survey. But the reason for this is not clear. It is possible that the new minister (appointed in September 2012) did not realize this lack of narrative information, and did not follow up. Or perhaps many changes were made in the structure of the ministry, so relevant people left. One cannot say.

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).

Kyrgyz Republic

B.

Score: 67

Sources: The YER presents information on budget execution by functional and economic classification. However, there is no data on administrative classification. This could be because the administrative units budget can be tracked on-line at the http://budget.okmot.kg/ - the on-line Treasury service through which everyone could track the actual receipts by every budget recipient. Anyway, the YER does not provide info on administrative classification. This could be verified at link: http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosudarstvennogo-byudzheta-ky1386.html of with the file attached to Q 84.

Comments: The portal basically provide real time online information, i.e. as soon as the treasury operation is made it will appear on the portal. The Budget resource in the revenue section means tax revenues collected by the Tax authorities, and the customs resource means the revenue collected by Customs. The portal does not have a baseline. Although the Infosystema (the administering entity) can do so if the Ministry of Finance and Treasury will require them such information. For the expenditure go to the tab "Расходы" and you will see drop down window with 4 categories" Expenditures by functions (расходы по функциям), expenditures by entities (расходы по ведомствам), statement of expenses by entities, and statements by recipients. I was using it regularly, however have tried to get some info a week ago, and it seems that it does not work. I got in touch with the Treasury and they said that it will relaunch soon, they had some problems with the user agreement.

PEER REVIEWER

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

Kyrgyz Republic

Score: 0

Sources: Revenue figures are presented only for actual revenue collection, without comparisons with the enacted figures or in-year changes. No narrative discussion is provided. Please verify with file at: http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-gosudarstvennogo-byudzheta-ky1386.html or attached to Q 84.

PEER REVIEWER

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

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).

Kyrgyz Republic

A.

Score: 100
Sources: YER provides information on revenue by each category and source. This can be found in the 1st worksheet "Revenues" (доходы) of the YER 2013. [http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosudarstvennogo-byudzheta-ky1386.html](http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosudarstvennogo-byudzheta-ky1386.html) or attached to Q 84.

**PEER REVIEWER**

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

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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).

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**Kyrgyz Republic**

A. Score: 100

Sources: YER provides information on revenue by each category and source. This can be found in the 1st worksheet "Revenues" (доходы) of the YER 2013. [http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosudarstvennogo-byudzheta-ky1386.html](http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosudarstvennogo-byudzheta-ky1386.html) or attached to Q 84.

**PEER REVIEWER**

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

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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).
091. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original macroeconomic assumptions 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 macroeconomic assumptions 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 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).

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).

Kyrgyz Republic

D.
Score: 0

Sources: The differences between enacted budget and actual budget execution are not presented http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosudarstvennogo-byudzheta-ky1386.html or attached to Q84

Comments: The Year-End Report represents data on budget execution imported from the Treasury Information System, which does not contain any non-financial information.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
094. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

A. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.

D. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

E. Not applicable/other (please comment).

Kyrgyz Republic

D.

Score: 0

Sources: The differences between enacted budget and actual budget execution are not presented http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosudarstvennogo-byudzheta-ky1386.html or attached to Q84

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).

Kyrgyz Republic

Score: 0

Sources: The differences between enacted budget and actual budget execution are not presented
http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosudarstvennogo-byudzheta-ky1386.html or attached to Q84

Comments: The YER report presents the budget execution by entity, by function (worksheet Расход), by types of revenue (доход), non-financial assets (нефинан) such as machinery, equipment, land, financial position by liabilities and assets (32-33), and also provide actual budget deficit funding (источник). Other than this info not available

PEER REVIEWER

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

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).

Kyrgyz Republic

A.

Score: 100

Sources: The YER 2013 has statement of financial position, which the 4th worksheet called '32-33". This can be verified at:

PEER REVIEWER

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

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).

Kyrgyz Republic

C.

Score: 33

Sources: The SAI (Chamber of Accounts - Счетная палата) conducts compliance audit and makes the reports available to the public on its web-site www.esep.kg. Although it has started piloting financial audits, the financial audits are not well established. The types of audit reports can be found here: http://esep.kg/audit-gosfinansov/otchety-o-rezultatax-audita/ Bellow is the link for the audit report on transportation and communication Ministry and its subordinates http://esep.kg/wp-content/uploads/Отчет-МТК-за-2012-год-.pdf

PEER REVIEWER

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

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).

Kyrgyz Republic

A.

Score: 100

Sources: The Audit Report of Budget execution (Отчет об аудите составления и исполнения республиканского бюдже та за 2012 год) provides compliance audit of all the items of the enacted budget. See the AR for 2012 on the SAI's web-site http://esep.kg/wp-content/uploads/отчет-составления-и-исполнения-республиканского-бюджета.pdf or in the news media site of Akipress.kg http://static.akipress.org/127/.storage/business/files/vasya/aca95b76e330616326b0ddd4eda6b130.pdf or attached

Comments: The audit report does not state that "all expenditures" have been audited, but the bullet list on pages 1 and 2 provides documents that basically infer that all the expenses were looked at. especially the following statement: О суммах, направленных на расходы за счет целевых средств по государственному бюджету Кыргызской Республики (On amounts allotted as expenses from targeted amounts from the budget of the Kyrgyz Republic) Link seems to be working today (though the site did not for the last few days.)
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).

Kyrgyz Republic

C.

Score: 33

Sources: The SAI audits all extra-budgetary funds that have some public share in them. This includes the Social Fund and the Medical Insurance Fund. The audit reports of these finds could be published separately from the annual Audit Report on Budget (AR). However, these audits are not part of the Audit Report of budget execution. The Audit report on Budget execution only includes those amounts and items that were approved. Since the Social Fund is not part of the Approved Enacted Budget, the audit of the Social Fund (SF) is not part of the AR of Budget Execution. However, the Enacted Budget contains amounts transferred to the SF for social benefits and audit of these funds is included in the AR. Nonetheless, the SAI includes other than Health and Social Fund extra-budgetary funds, that are included in the enacted budget. since the Budget is approved net of some extra-budgetary funds, the the consolidated budget. For example p.22 of the AR discussed the audit result of the "ALA -TOO finance" which is the pool of funds in the form of micro-credit company that is specifically designed for development of the Issyk-Kul oblast - the area where there is a heavy mining. Another example is the audit results of the Naryn Oblast Development Fund on p.44. See the 2012 Audit Report at: [http://esep.kg/wp-content/uploads/отчет-составления-исполнения-республиканского-бюджета.pdf](http://esep.kg/wp-content/uploads/отчет-составления-исполнения-республиканского-бюджета.pdf) or attached to Q 98.

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).
B. Score: 0


**Peer Reviewer**

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

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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).

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**Kyrgyz Republic**

**D.** Score: 0

Sources: No information was available on government's measures to address the SAI's 2012 Audit Report recommendations for 2012. The Government usually issues a Governmental Regulation that assigns to each Ministry a specific tasks to follow-up on the audit finding; however, such regulation was not available for the 2012 AR. (Note: one such regulation was found but it must be noted that the Government site has been changing every two years and it does not seem that the site kept the archives of previous years.) The sample of the old one for the AR for 2009 budget is here: [http://www.gov.kg/?p=585](http://www.gov.kg/?p=585)

**Peer Reviewer**

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

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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.
Kyrgyz Republic

Score: 0

Sources: The tracking of progress on AR recommendation is not available since the Executive has no publicly available information on measures undertaken to resolve issues in the AR 2012.

Comments: The Government feedback in the form of regulation was on AR for 2009 in end of 2011. According to the SAI staff members, there have been previously Government regulations with feedback on ARs have not been available to the public http://www.gov.kg/?p=585

PEER REVIEWER

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

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).

Kyrgyz Republic

Score: 33

Sources: The Legislature does not have an internal capacity for thorough budget analysis. It also have limited funds to outsource such analysis. However, so far it had technical assistance provided by donors who could assist the legislature to pay for budget analysis to be conducted by independent experts. It can also call for academia to assist with the budget analysis, however, this practice has not been exploited up till now. Telephone interview with Deputy Head of Budget Committee Department, Mr. Omorov on May 20, 2014.

PEER REVIEWER

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

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).

Kyrgyz Republic

A. 

Score: 100

Sources: Parliament usually reflects its vision over the next year’s budget in it’s Budget Resolution, which is usually provided to the Executive in the stage of budget formulation, at least 3 month before the budget is tabled to Parliament. Parliament issues a decree that obliges the Government to reflect Parliament’s recommendations into the EBP. See the link below: http://www.kenesh.kg/RU/Articles/20248-

OTCHET o deyatelnosti Komiteta po byudzhetu i finansam ZHogorku Kenesha Kyrgyzskoj Respubliki za 2013_god.aspx There is a text of the Parliament which states the Budget Committee recommends the Plenary to approve the Budget Resolution with request to the Government to include the recommendations into EBP. "Комитетом рассмотрены и внесены на рассмотрение Жогорку Кенеша следующие документы, касающиеся бюджетных вопросов: 1. Проект Бюджетной резолюции Кыргызской Республики на 2014 год и прогнозе на 2015-2016 годы с учетом внесенных предложений комитетов и депутатов Жогорку Кенеша Кыргызской Республики, внесен 13 мая 2013 года на рассмотрение Жогорку Кенеша Кыргызской Республики с поручением Правительству Кыргызской Республики обеспечить формирование проекта Закона Кыргызской Республики «О республиканском бюджете Кыргызской Республики на 2014 год и прогнозе на 2015-2016 годы», руководствуясь основными приоритетами и направлениями, определенными Бюджетной резолюцией Кыргызской Республики на 2014 год и прогнозе на 2015-2016 годы с учетом предложений комитетов и депутатов Жогорку Кенеша Кыргызской Республики." The Decree of the Parliament approving the Budget Resolution (not the Budget Committee) was unavailable on the site of the Parliament, but I found it at the following link http://base.spinform.ru/show_doc.fwx?rgn=62240 ПОСТАНОВЛЕНИЕ ЖОГОРКУ КЕНЕША КЫРГЫЗСКОЙ РЕСПУБЛИКИ от 20 июня 2013 года №3313-V О Бюджетной резолюции Кыргызской Республики на 2014 год и прогнозе на 2015-2016 годы Рассмотрев проект Бюджетной резолюции Кыргызской Республики на 2014 год и прогнозе на 2015-2016 годы, Жогорку Кенеш Кыргызской Республики постановляет: 1. Одобрить Бюджетную резолюцию Кыргызской Республики на 2014 год и прогноз на 2015-2016 годы (прилагается). 2. Принять к сведению информацию министра финансов Кыргызской Республики Лавровой О.В. о текущем исполнении республиканского бюджета Кыргызской Республики за 2013 год и среднесрочном прогнозе бюджета Кыргызской Республики на 2014-2016 годы. 3. Правительству Кыргызской Республики: - обеспечить подготовку проекта Закона Кыргызской Республики "О республиканском бюджете Кыргызской Республики на 2014 год и прогнозе на 2015-2016 годы", руководствуясь основными приоритетами и направлениями, определенными Бюджетной резолюцией Кыргызской Республики на 2014 год и прогнозе на 2015-2016 годы; - учесть при формировании республиканского бюджета на 2014 год и прогнозе на 2015-2016 годы предложения комитетов и депутатов Жогорку Кенеша Кыргызской Республики к обозначенной Бюджетной резолюции. Торага Жогорку Кенеша Кыргызской Республики А.Жээнбеков

PEER REVIEWER

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

Kyrgyz Republic

A. Score: 100

Sources: The development of the Budget Resolution, which is the recommendation and the view of Parliament on the next year’s budget, is approved by the Parliament and developed by the Budget Committee. The Budget Committee as per article 76 of the Constitution is chaired by the minority/opposition party. The the Constitution in English here: [http://www.ilo.org/aids/legislation/WCMS_173091/lang--en/index.htm](http://www.ilo.org/aids/legislation/WCMS_173091/lang--en/index.htm). Therefore, usually the Executive before developing its EBP has the different visions of proposition and opposition parties. In addition, the Budget Resolution is developed by collecting views and recommendations of all Parliamentary Committees and Factions, therefore each MP has equal opportunity to raise issues. All the collected issues are then filtered at the Budget Committee level (opposition led) and presented for voting at the Plenary. This information can be verified with the staffers of the Budget Committee department, MPs. The Budget Committee’s report also states the the Draft Budget resolution taking into account the recommendations and proposals of the Committees and MPs was submitted on May 13, 2013 to be considered in the Plenary session (Комитетом рассмотрены и внесены на рассмотрение Жогорку Кенеша следующие документы, касающиеся бюджетных вопросов: 1. Проект Бюджетной резолюции Кыргызской Республики на 2014 год и прогнозе на 2015-2016 годы с учетом внесенных предложений комитетов и депутатов Жогорку Кенеша Кыргызской Республики, внесен 13 мая 2013 года на рассмотрение Жогорку Кенеша Кыргызской Республики с поручением Правительству Кыргызской Республики обеспечить формирование проекта Закона Кыргызской Республики «О республиканском бюджете Кыргызской Республики на 2014 год и прогнозе на 2015-2016 годы», руководствуясь основными приоритетами и направлениями, определенными Бюджетной резолюцией Кыргызской Республики на 2014 год и прогнозе на 2015-2016 годы с учетом предложений комитетов и депутатов Жогорку Кенеша Кыргызской Республики.)

PEER REVIEWER

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

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.
Kyrgyz Republic

A.

Score: 100

Sources: According to the Basic Principles of Budget Law (at the link: http://www.kenesh.kg/RU/Articles/6439-Zakon_KR_Ob_osnovnyx_principax_byudzhetnogo_prava_v_KR_.aspx) Article 40, the Executive provides EBP to the Legislature not later than September 1. (FY in Kyrgyzstan = calendar year). The report of the Budget Committee provides information (follow the link: http://www.kenesh.kg/RU/Articles/20248-OTCHET_o_deyatelnosti_Komiteta_po_byudzhetu_i_finansam_ZHogorku_Kenesha_Kyrgyzskoj_Respubliki_zh 2013_god.aspx), under point 16, that the Governmental Decree of 28 August 2013 submitted the EBP to the Legislature. However, due to unexpected changes, the Government asked to give them more time to readjust the EBP. 6. Проект Закона Кыргызской Республики «О республиканском бюджете Кыргызской Республики на 2014 год и прогнозе на 2015-2016 годы», внесен в соответствии с постановлением Правительства Кыргызской Республики № 475 от 29 августа 2013 года. Комитет по бюджету и финансам рассмотрев данный проект закона 16 сентября 2013 года по просьбе Правительства Кыргызской Республики отложил, в связи с тем, что не были учтены условия подписания соглашений с Китайской Народной Республикой, ожидаемым увеличением объема поступлений в бюджет республики, в случае принятия соглашения по проекту «Кумтор» и уточненным уровнем мировых цен на золото (Решение от 16 сентября 2013 г. (вх. от 20 сентября 20913 года № 6-2130/13). Согласно обращению Правительства Кыргызской Республики (вх. № 6-27892/13 от 27 ноября 2013 года) об ускорении рассмотрения внесенного законопроекта Комитет по бюджету и финансам.

Comments: The 2014 Executive's Budget Proposal (EBP) was submitted twice. Once on September 5, and the second time it was re-submitted on November 15 (the latter date is obtained from the Parliament, but could not be verified otherwise.) The 2013 Executive's Budget Proposal was presented on October 31 (http://kant.kg/2012-10-31/pravitelstvo-predstavilo-parlamente/); The 2012 Executive's Budget Proposal was presented on September 20 and hearings were held on October 5. However, it was sent back to the Government with significant changes from Parliament, and re-submitted on January 31, 2012 (i.e. when the fiscal year had already begun).

PEER REVIEWER

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

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).

Kyrgyz Republic

B.

Score: 67
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).

Kyrgyz Republic

A.

Score: 100

Sources: The Legislature has no limitations in amending the EBP. This can also be seen in the report of the Budget Committee where it states that the Parliament increased the revenue side of the EBP and consequently reallocated the expenditures of the budget. See at the link (http://www.kenesh.kg/ru/articles/20248-OTchet_o_deyatelnosti_komiteta_po_byudzhetu_i_finansam_zhogorku_kenesha_kyrgyzskoj_republiki za_2013_god.aspx) The small extract is provided below which says that the revenue increase in the amount of 538 million soms was not reflected by the Executive and it provides some details from which sources. "Комитет по результатам изучения и анализа предлагаемого Правительством проекта республиканского бюджета на 2014 год показал об имеющихся реальных резервах по доходной части проекта бюджета при сохранении неналоговых поступлений на уровне уточненного бюджета 2013 года. 9 декабря 2013 года Комитетом данный законопроект внесен на рассмотрение палаты в первом чтении с учетом предложений Комитета по увеличению суммы доходной части (параметров) республиканского бюджета на 2014 год на 538,0 млн. сомов, за счет дополнительных ожидаемых поступлений по следующим видам налоговых и неналоговых поступлений: налога на прибыль - 188,0 млн. сомов; бонуса - 100,0 млн. сомов; дивидендов и прибыли госпредприятий - 150,0 млн. сомов; сборы и платежи - 75,0 млн. сомов; государственные пошлины - 25,0 млн. сомов; При этом, изменены основные параметры республиканского бюджета на 2014 год в связи с переходом на методику международных стандартов учета статистики государственных финансов на сумму 8481,3 млн. сомов с учетом общей суммы объема рекреования ПГИ и кредитных средств. В связи с вышеизложенным, проект Закона Кыргызской Республики "О республиканском бюджете Кыргызской Республики на 2014 год и прогнозе на 2015-2016 годы" принят Жогорку Кенешем 12 декабря 2013 года в первом чтении с утверждением следующих основных параметров республиканского бюджета на 2014 год: доходов республиканского бюджета в общей сумме 93 456 123,7 тыс. сомов с удельным весом к ВВП 23,3 процента; расходов республиканского бюджета в общей сумме 102 899 221,7 тыс. сомов с удельным весом к ВВП 25,7 процента; предельный размер дефицита республиканского бюджета Кыргызской Республики в сумме 9 443 089,0 тыс. сомов с удельным весом к ВВП 2,4 процента."

PEER REVIEWER

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

**Kyrgyz Republic**

**Score:** 33

**Sources:** The Basic Principles of Budget Law, Article 15, states that the MinFin can make allocations within administrative units, but the allocations between the main revenue and expenditure headings could be only made by the Parliament. However, in practice it happens that the changes have already taken place and the approval is legalized afterwards. The citation from the Budget Committee reports provides proof of it. "Учитывая вышеизложенное, данный законопроект рассмотрен и принят Жогорку Кенешем в трех чтениях 12 декабря 2013 года, в соответствии с пунктом 2 статьи 72 Закона Кыргызской Республики «О Регламенте Жогорку Кенеша Кыргызской Республики», " The amendments to the Budget of 2013 law were approved on December 12, which is basically end of the year. Extracts of Article 15 of the Basic Principles of Budget Law "Министерство финансов Кыргызской Республики имеет право перераспределять в процессе исполнения бюджета ассигнования между статьями расходов без уменьшения защищенных статей расходов (заработная плата, денежное довольствие, отчисления в Социальный фонд Кыргызской Республики, медикаменты и перевозочные средства, питание, стипендии, пенсии и пособия, дотации Социальному фонду Кыргызской Республики) в пределах общих расходов по основным группам, группам и подгрупам расходов классификации функций органов государственного управления и местного самоуправления, утвержденных Жогорку Кенешем Кыргызской Республики, а также в пределах общих ассигнований по министерству, государственному комитету, административному ведомству, государственной комиссии и другому центральному органу исполнительной власти, утвержденных постановлением Правительства Кыргызской Республики о республиканском бюджете на соответствующий год. Министерства, государственные комитеты, административные ведомства, государственные комиссии, другие центральные органы исполнительной власти и прочие распорядители кредитов имеют право по согласованию с Министерством финансов Кыргызской Республики уточнять в процессе исполнения бюджета ассигнования по сметам подведомственных им бюджетных учреждений и организаций в целом и по статьям расходов (не уменьшая расходы на защищенные статьи) в пределах общих ассигнований, утвержденных им постановлением Правительства Кыргызской Республики о республиканском бюджете на соответствующий год. Изменения в показателях республиканского и местных бюджетов по основным разделам, главам и подглам доходов, основным группам, группам и подгрупам расходов, по защищенным статтям расходов, а также по размеру дефицита (профицита) бюджетов, утвержденные в установленном порядке, могут быть внесены Жогорку Кенешем Кыргызской Республики и айными, поселковыми, городскими и районными кенешами только при особых обстоятельствах на основании мотивированных и обоснованных предложений соответственно Правительства Кыргызской Республики и органов местного самоуправления."

**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).

Kyrgyz Republic

B. Score: 67

Sources: The sources and explanations are the same as Q.110. See the Budget Committee report, at http://www.kenesh.kg/RU/Articles/20248_OTCHET_o_deyatelnosti_Komiteta_po_byudzhetu_i_finansam_ZHogorku_Kenesha_Kyrgyzskoj_Respubliki_za_2013_god.aspx. In the report one can read that: “The Committee, upon request of the Ministry of Finance, based on the applications of the line ministries and based on the special means, has agreed to make corrections both on revenue and expenditure parts of the budget for the total amount of 250 million som” (Комитет, в связи с обращением Министерства финансов Кыргызской Республики в соответствии с поступившими заявками от министерств и ведомств по доходам от оказания платных услуг (специальные средства) согласился произвести корректировки доходной и расходной части данного законопроекта на сумму 250,0 млн. сомов.)

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.
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).

Kyrgyz Republic

B.

Score: 67

Sources: Although the Executive is not required by law to get approval for excess revenues, the Executive tries to get inputs from the parliament since it increases their negotiation power in the new round of EBP. But usually it happens very very seldom, since our entities are all under-financed while the revenue plan is high. Article 17 of the Basic Principles of Budget Law states that the excess could be used by discretion of the Government or entity that has the excess revenue. "Статья 17. Полномочия органов государственной власти и местного самоуправления по использованию превышения доходов над расходами Доходы, дополнительно полученные при исполнении республиканского и местных бюджетов, распределяемые по нормативам отчислений, утвержденных Жогорку Кенешем, а также суммы превышения доходов над расходами, образующиеся на конец года в результате перевыполнения доходов или экономии в расходах, остаются в распоряжении соответственно Правительства Кыргызской Республики и органов местного самоуправления, изъятию не подлежат и используются на финансирование расходов соответственно республиканского и местных бюджетов по усмотрению Правительства и аильных, поселковых, городских и районных кенешей. При перевыполнении плановых показателей по общегосударственному налогу или доходу (с учетом плана по погашению недоимки, сложившейся за предыдущие годы), указанному в статье 31 настоящего Закона, сумма перевыполнения плановых показателей по данному общегосударственному налогу или доходу зачисляется в местный бюджет по установленному Жогорку Кенешем Кыргызской Республики нормативу от суммы перевыполнения. В отдельных случаях по решению Жогорку Кенеша Кыргызской Республики свободный остаток средств, образовавшийся на конец отчетного финансового года (превышение доходов над расходами за минусом оборотной кассовой наличности, образованной в соответствии со статьей 23 настоящего Закона), в процессе исполнения республиканского бюджета может быть полностью (либо частично) направлен на погашение внутреннего государственного долга Кыргызской Республики."

PEER REVIEWER

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

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).

Kyrgyz Republic

B.

Score: 0

Sources: If the supplemental budget means budgets of the Social Fund, Health Insurance Fund, than yes, the Legislature approves their budgets before the entities spend it (see link http://www.kenesh.kg/RU/Articles/20248_OTCHET_o_deyatelnosti_Komiteta_po_byudzhetu_i_finansam_zHogorku_Kenesha_Kyrgyzskoj_Respubliki_za_2013_god.aspx «О внесении изменений и дополнений в Закон Кыргызской Республики «О бюджете Социального фонда Кыргызской Республики на 2011 год и прогнозе на 2012-2013 годы», одобренный постановлением Правительства Кыргызской Республики от 11 ноября 2011 года № 718;
«О бюджете Социального фонда Кыргызской Республики на 2012 год и прогнозе на 2013-2014 годы», одобренным постановлением Правительства Кыргызской Республики от 15 декабря 2011 года № 759;"

If the Supplemental Budget means budget from excess revenues, the Government does not have such a notion and (in most of the cases excess revenues are none or minuscule and used by the Government/Local Government for pressing issues) if there are any sizable excess revenues the Government gets inputs or approval from the Parliament.

Comments: The Supplemental budget was approved on December 4, 2013, as an adjustment of the 2013 budget. This is basically the end of the year, and most of the expenses are already clear (made or planned). So, perhaps choice "b" is the right one. See, for reference, the Committee’s conclusion on the supplemental budget: [http://www.kenesh.kg/RU/Articles/20250-k_proektu_Zakona_Kyrgyzskoj_Respubliki_O_vnesenii_izmenenij_v_Zakon_Kyrgyzskoj_Respubliki_O_respublikanskom_byudzhete_Kyrgyzskoj_Respubliki_na_2013_god_i_prognoze_na_20142015_gody_.aspx](http://www.kenesh.kg/RU/Articles/20250-k_proektu_Zakona_Kyrgyzskoj_Respubliki_O_vnesenii_izmenenij_v_Zakon_Kyrgyzskoj_Respubliki_O_respublikanskom_byudzhete_Kyrgyzskoj_Respubliki_na_2013_god_i_prognoze_na_20142015_gody_.aspx)

**PEER REVIEWER**

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

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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).

**Kyrgyz Republic**

A.

**Score:** 100

**Sources:** In the Basic Principles of Budget Law the Article 15 states any expenditure has to be approved by the Parliament. So, the Government seeks approval for any additional expenditure above the approved one. ("Производимые в процессе исполнения бюджета расходы бюджета не могут превышать их предельные размеры, предусмотренные в бюджетах, утвержденных Жогорку Кенешем Кыргызской Республики, айными, поселковыми, городскими и районными кенешами. Изменения показателей утвержденного бюджета как в целом по доходам и расходам, так и по разделам, главам, подглавам доходов и основным группам, группам, подгруппам расходов могут быть приняты Жогорку Кенешем Кыргызской Республики и айными, поселковыми, городскими и районными кенешами только при наличии конкретных, обоснованных источников покрытия дополнительных расходов и выпадающих доходов. Решения о выдаче бюджетных ссуд из республиканского бюджета министерствам, государственным комитетам, административным ведомствам, государственным комиссиям, другим центральным органам исполнительной власти, предприятиям и хозяйствующим субъектам независимо от форм собственности принимаются Правительством Кыргызской Республики в пределах средств, предусмотренных на указанные цели в бюджете на соответствующий год, утвержденном Жогорку Кенешем Кыргызской Республики.)
Comments: the budget does not have any contingency funds at all. For the natural disasters, we have ministry of emergency that usually have their working procedures to meet the emergencies. In any case by law the Executive should seek for approval from legislature. In a seldom case when there are parliamentary summer break the Executive might react to emergency only if the President gives the approval.

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

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).

Kyrgyz Republic
A. Score: 100

Sources: No public hearings of the Audit Report have been recorded. Parliament had live radio broadcast of its all plenary sessions, among which the audit report was scrutinized and anyone willing to hear could have, but there is no possibility for a feedback.

Comments: The audit report session was televised by the national TV channels, and radio broadcast in full. The radio is accessible at 90.2FM, also the report is accessible on both esep.kg and kenesh.kg.

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

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).

Kyrgyz Republic
A.
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).

Kyrgyz Republic

C.

Score: 33

Sources: The Chamber of Accounts reports to Parliament on a regular basis (e.g. the report of the Committee states that the Chamber’s report was not submitted timely http://www.kenesh.kg/RU/Articles/22523-OTCHET_o_deyatelnosti_Komiteta_po_byudzhetu_i_finansam_ZHogorku_Kenesha_Kyrgyzskoj_Respubliki_za_2013_god.aspx). However, most of the MP are not audit professionals. The Chamber directly reports to the Budget Committee, which is more professional in the area. Also in the framework of the peer-to-peer collaboration it has been audited for quality assurance and business processes by the Russian Audit Institution. However it is not on a regular basis. http://esep.kg/wp-content/uploads/ОТЧЕТ-СП-КР-2013.pdf pages 93-100 provide more information on the Russian SAI analysis of the Kyrgyz Chamber’s procedures and processed for quality assurance.

PEER REVIEWER

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

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).

Kyrgyz Republic

B.

Score: 0

Sources: Article 19 of the Law on Chamber of Accounts states that the Chairperson can be removed by the President. The President is neither Executive power, nor legislative. The Constitution states that the parliament approves the 9 auditors (the board of the SAI) of which 1/3 is proposed by the President, 1/3 by opposition and 1/3 by proposition (article 74.p5). It also states that the Parliament can dismiss any of the auditors in line with the legislation.

Comments: in 2012 the spirit of the Constitution was that the Chairperson is independent from the President, but the Chamber law was going to be aligned with the new Constitution and the political powers retained the President's role over the Chairperson of the SAI (as was under old Constitution). In addition, in our Constitution, the President has a role of the commander. However, in practice he does interfere into the Executive's portfolio (but much less than before 2010)

PEER REVIEWER

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

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).

Kyrgyz Republic

C.

Score: 33

Sources: Article 63 of the Law on Chamber of Accounts states that the Chamber provides its proposed budget to the Legislature (budget Committee) and the legislature with its approval send it to executive to include into the EBP. This practice has started only in the EBP 2014. However, in the view of overall high budget deficit, the level of funding that the Chamber requests and Parliament approves is not sufficient to effectively implements its functions. The law can be found at: http://esep.kg/zakonodatelstvo-i-npa-ob-audite-gosf/zakon-oschetnoj-palate-kr/

PEER REVIEWER
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).

Kyrgyz Republic

B. Score: 67

Sources: The Citizens Budget provides definitions on p 23. However, some definitions are difficult to understand by persons without a certain level of education. http://www.minfin.kg/ru/novosti/grazhdanskiy-byudzhet799/2014-god.html

PEER REVIEWER

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

120. Is the executive formally required to engage with the public during the formulation and execution phases of the budget process?

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).
Kyrgyz Republic

B.

Score: 67

Sources: The Constitution Article 52 p.3 gives the right to the citizens to participate at the formulation of the budget. http://esep.kg/zakonodatelstvo-i-npa-ob-audite-gosf/konstituciya/

PEER REVIEWER

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

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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).

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Kyrgyz Republic

A.

Score: 100

Sources: For the EBP 2014, the Executive has posted the draft budget on its website in advance so to allow the public to access it and comment on it on 2 August (29 days before tabling it to the Parliament and 11 days before open budget hearings). The announcement about open budget hearings was posted on the news section of the web-site of the MinFin and invitations were sent out to all Public Advisory council members, CSOs who were in the data base of the international agency (who assisted to conduct the hearings). After the hearings that took two days, since apart from overall budget figure the details of 8 budget sectors were scrutinized by the civil society, the recommendations were provided to the MinFin by experts and civil society. http://www.minfin.kg/ru/novosti/novosti/pravitelstvennye-slushaniya-po-proektu-byudzheta-n.html

PEER REVIEWER

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

Kyrgyz Republic

C.

Score: 33

Sources: Under each ministry there are Public Advisory Councils (formed from civil society representatives) that can monitor budget execution. Those Councils were created in 2011, and most of them were operational by mid 2011. They are widely monitoring procurement in the ministries or public entities. However, information to the CSOs is usually provided with insufficient timing for them to prepare. Also, CSOs are not always knowledgeable to request the type of information they need.

PEER REVIEWER

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

Suggested Answer: a.

Comments: I disagree with the answer given by the expert. The correct answer is ‘a’. Starting from 2013 experts and representatives of civil society organizations made analyses of the budget proposal for 2014 for following sectors: ecological expertise of budget proposal, gender expertise of budget proposal, anticorruption expertise of budget proposal, analysis of the revenue: recommendations on increase of revenues, analysis of the expenditures: in social sphere, education, healthcare, transport and communication, agriculture, culture, mining and energy sectors. The results of the budget analyses were presented on the governmental hearings in 2013, which were by the way hold for the first time. After the governmental hearings, the recommendations for the budget proposal were presented on the next stage - parliament hearings. Based on that the given by the respondent answer ‘c’ is incorrect as the executive provided sufficient information in advance of the engagement. This information was obtained during the expert consultation with the director of the ALE Alliance For Budget Transparency, Mrs Gaibulina Roza and the chief of unit of economics budget and finance of the parliament of KR, Mr Omorov Abdykaiym.

RESEARCHER’S RESPONSE

I do not agree. I do not think that discussing the budget proposal means engaging it in the budget execution. This is actually is a biggest grey zone, Usually, the budgets are approved in one way and executed in the manner different from approved. By far, I have not seen a mechanism of engaging the public into execution. However, the information on execution is provided.

IBP COMMENT

The researcher provided a clear response to the peer reviewer’s comment. Response remains unchanged (“c”).
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).

Kyrgyz Republic

B.

Score: 67

Sources: Public Advisory Councils (PACs) provide the vision of the civil society on budgets of each ministry and these are usually at least listened by the ministries and not always taken into consideration because the capacity of both the CSOs and civil servants must be raised (since the recommendation cannot be implemented because they are either wish lists, or insufficiently thought over, or not professional or narrow minded). Although the PACs not all the public know how to get in touch with them, therefore they address to ministries directly. The MinFin has open reception room in the building of the MinFin and also feedback contact us page on the site, but not all the Ministries and agencies have such mechanisms for communicating with budget recipients and citizens on budget issues. On open reception: http://www.minfin.kg/ru/novosti/koomduk-kabyldama/zheke-maseleler-boyuncha-zharandardy-kabyl-aluu.html On PACs in general http://ons.kg/site/ On PAC of the MinFin http://www.minfin.kg/ru/novosti/koomduk-baykoochu-kenesh.html

PEER REVIEWER

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

Suggested Answer: a.

Comments: I disagree with the answer given by the expert. The correct answer is 'a'. The executive has established mechanisms to identify the public's perspective on budget priorities through focus-grups during parliamentarian hearings of budget proposal for 2014 with the participation of experts and representatives of civil society organizations. This information was obtained during the expert consultation with the director of the ALE Alliance For Budget Transparency, Mrs Gaibulina Roza and the chief of unit of economics budget and finance of the parliament of KR, Mr Omorov Abdykaiym

RESEARCHER'S RESPONSE

I do not agree. The mechanism of focus groups (and Committee discussions) is established by Legislative, but not the Executive.

IBP COMMENT

The Public Advisory Council and its working groups were put in place by the President's Office, or more generally, the executive. The issue is whether those working groups and the CSOs and individuals included in them, are representative of the entire population. In light of the discussion with the researcher, response “b” is kept, on the basis of the fact that the PAC is not widely inclusive.

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).

Kyrgyz Republic

Score: 67

Sources: Same as Q123

Comments: On the sitelink there is a regulation on this. Point 7.7 of Heading 2 specifies that the councils have a right for civic watch-dogging over efficiency and transparency of the use of public funds. See: http://ons.kg/site/index.php?act=view_material&id=65 Use of funds in the ministries (7): осуществление общественного контроля за прозрачностью и эффективностью использования финансовых средств, включая бюджетные и заемные (суда, кредит), а также средств специального счета, технической помощи и грантов, выделенных донорами.)

PEER REVIEWER

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

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.

E. Not applicable/other (please comment).

Kyrgyz Republic

Score: 100
Sources: Followed up on the Executive Budget Hearings the MinFin provided a full report with all the recommendations made and what has happened to them afterwards in the EBP. Please see the link: [http://www.minfin.kg/ru/novosti/byudzhet/novosti-byudzhetnogo-protsessa/informatsiya-ob-ispolnenii-rekomendatsiy-po-itogam.html](http://www.minfin.kg/ru/novosti/byudzhet/novosti-byudzhetnogo-protsessa/informatsiya-ob-ispolnenii-rekomendatsiy-po-itogam.html) or file attached

PEER REVIEWER

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

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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).

Kyrgyz Republic

A.

Score: 100

Sources: According to the Parliament's Rules of Procedure, the hearings must be held with 10 days prior notice to the public. The Notice is usually made on the website of the Parliament, [www.kenesh.kg](http://www.kenesh.kg) and at the newspaper Vecherniy Bishkek. At the Hearing, traditionally, the Minister of Finance reports on all issues about the budget. Anyone can attend the Hearings with prior free registration. The registration closes the day-before the hearings. (registration is necessary for getting access to the building and due to sitting capacity limit). Accredited journalists have free access, non-accredited journalists can register and access the building. The ones who just need information but are not interested in actively providing feedback can listen to FM90.2 Parliamentary radio or look at the news on site, Facebook page: [https://www.facebook.com/PressCenterJK?ref=ts&fref=ts](https://www.facebook.com/PressCenterJK?ref=ts&fref=ts) to get all the info. The Agenda usually envisages 1/3 of the time for presentations including Budget presentation by the Executive and analysis by the civil society experts and 2/3 of the time for Q&A, recommendations. [http://www.kenesh.kg/RU/Pages/ViewNews.aspx?id=8&NewsID=14792](http://www.kenesh.kg/RU/Pages/ViewNews.aspx?id=8&NewsID=14792)


PEER REVIEWER
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).

Kyrgyz Republic

A. Score: 100

Sources: Usually, budget hearings cover all administrative units. No separate hearings, for each individual administrative unit, are held. But, since the hearings include all administrative units and questions could be raised on any of the units, I am not quite sure how to respond to this question. See for example the sample transcript following the link below. In every hearing there could be questions on any issue, starting from education and health and ending with military services, procurement, etc... It must be noted, however, that the timing is not sufficient to discuss the sectoral budget in detail. [http://www.kenesh.kg/RU/Articles/3068-Parlamentskie_slushaniya_po_obsuzhdeniyu_proekta_Zakona_O_respublikanskom_byudzhetе_Kyrgyzskoj_Respubliki_na_2011_god_i_prognoze_na_20122013_gody.aspx](http://www.kenesh.kg/RU/Articles/3068-Parlamentskie_slushaniya_po_obsuzhdeniyu_proekta_Zakona_O_respublikanskom_byudzhetе_Kyrgyzskoj_Respubliki_na_2011_god_i_prognoze_na_20122013_gody.aspx) The link is the transcript/minutes of one of the budget hearings, as could be found it discusses variety of issues including administrative allocations.

Comments: [http://www.kenesh.kg/RU/Articles/3068-Parlamentskie_slushaniya_po_obsuzhdeniyu_proekta_Zakona_O_respublikanskom_byudzhetе_Kyrgyzskoj_Respubliki_na_2011_god_i_prognoze_na_20122013_gody.aspx](http://www.kenesh.kg/RU/Articles/3068-Parlamentskie_slushaniya_po_obsuzhdeniyu_proekta_Zakona_O_respublikanskom_byudzhetе_Kyrgyzskoj_Respubliki_na_2011_god_i_prognoze_na_20122013_gody.aspx) The link is the transcript/minutes of one of the budget hearings, as could be found it discusses variety of issues including administrative allocations.

PEER REVIEWER

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

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).

Kyrgyz Republic

C.

Score: 33

Sources: Every year, the Legislature holds budget hearings that are open to anyone willing to participate. At those hearings testimony of the public is heard on central government administrative units. In 2013 Parliament held a round table on the effectiveness of the budget of the Parliament itself (http://anticorruption.kg/2012/12/10/kruglyj-stol-zhogorku-voprosy-effektivnosti-i-prozrachnosti/). Different Committees may have budget discussion of certain sectors where interested parties, including CSOs, are invited (eg. http://www.for.kg/news-166273-ru.html), but this is not on all the sectors and sometimes Committees meetings are not open. I myself participated in the discussion of the agricultural sector Budget 2013 in November 2012 where the views of the experts and CSOs on agricultural sector budget were collected.

Comments: The Committees may have hearings and may not, it is not regulated or required, and it is purely the wish of the personalities working in the Committee. In any case the Committee discussions are not open freely, it is by invitation and usually they invite experts or involved parties. In practice however, at least couple to few discussions involving NGOs take place during one budget round. Sometimes it is organized by Parliamentary Committees, sometimes, by the Ministries.

PEER REVIEWER

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

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).

Kyrgyz Republic

D.

Score: 0

Sources: The Committees release a report, but not always. It depends on the Committee and the staffers. Sometimes the report is not presented, but it is only submitted to the Executive as a series of recommendations for the Executive to refer to, in the draft budget. According to Parliamentary procedure, the hearings must be concluded with a resolution, which is a Parliament by-law. I was, however, unable to find any publicly available by-laws.

PEER REVIEWER
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).

Kyrgyz Republic

D.

Score: 0

Sources: The SAI does not have a formal mechanism in which the public can shape the audit plans. The only way is through parliament. However, when an audit is carried out, the auditors usually contact Public Advisory Council members to get information on possible risks, or to get public opinion.

PEER REVIEWER

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

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).

Kyrgyz Republic
Score: 0

**Sources:** The auditor can approach the member of the PAC of the relevant ministry when making audit, but does not have to.  
http://kabar.kg/politics/full/1899 http://www.for.kg/news-150339-ru.html The latter link states that the Chairperson would request its staff to meet with the members of the Public Advisory Council, which they did with the MinFin PAC in 2012 on budget execution of budget 2011.

**PEER REVIEWER**

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

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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).

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**Kyrgyz Republic**

**B.**

Score: 0

**Sources:** There is no efforts made by the SAI on sensitizing its audit fiunding beyond placing them on its web-site

**Comments:** The SAI does not make any efforts to communicate with the public. The annual report does not provide any contact info to the public or any other mechanism for communications http://esep.kg/wp-content/uploads/ОТЧЕТ-СП-КР-2013.pdf “В случае возникновения вопросов и при необходимости получения дополнительной информации, пользователь настоящего отчета может в установленном порядке обратиться в Счетную палату Кыргызской Республики.”

**PEER REVIEWER**

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

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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).

Kyrgyz Republic

Score: 0

Sources: There is no such feedback mechanism. The exemplary case is the Audit of AgroprodCorporation. The NGOs had surface analysis of the agricultural credits issued by the AgroProdCorporation and made big fuss about it. finally they delivered the message to the Parliament and the Parliament send SAI for the audit. However, none of the NGO’s input and findings were reflected in the SAI report. Final report on audit result is not on the web-site either.

http://www.vb.kg/doc/205593_agroprodkorporaciu_proveriadvet_schetnaia_palata.html

PEER REVIEWER

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