

Open Budget Survey 2017

Questionnaire

Kyrgyz Republic

January 2018

COUNTRY QUESTIONNAIRE: KYRGYZ REPUBLIC

PBS-1: What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2017-19

Sources: <http://www.minfin.kg/ru/novosti/byudzhet/respublikanskiy-byu...> (<http://www.minfin.kg/ru/novosti/byudzhet/respublikanskiy-byudzhet/srednesrochnyy-prognoz-byudzheteta/srednesrochnyy-prognoz-byudzheteta-kyrgyzskoy-respub.html>)

Comments: Researcher: The document was published on 27 May 2016 of the Minfin website

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-2: When is the PBS made available to the public?

- a. (100) At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- b. (67) At least two months, but less than four months, in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- c. (33) Less than two months in advance of the budget year, but at least one month before the Executive's Budget Proposal is introduced in the legislature
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Answer: a. (100)

Sources: PBS was published on the Minfin web-site on May 27, 2016. This is 3 months before required submission of EBP to the Parliament (by law the Government should submit the EBP to Parliament in September) and 7 months in advance of the new fiscal year (Fiscal Year starts in January).

<http://www.minfin.kg/ru/novosti/byudzhet/respublikanskiy-byu...> (<http://www.minfin.kg/ru/novosti/byudzhet/respublikanskiy-byudzhet/srednesrochnyy-prognoz-byudzheteta/srednesrochnyy-prognoz-byudzheteta-kyrgyzskoy-respub.html>)

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-3a: If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 27 May 2016

Sources: see the link of the MinFin web-page <http://www.minfin.kg/ru/novosti/byudzhet/respublikanskiy-byu...>

(<http://www.minfin.kg/ru/novosti/byudzhet/respublikanskiy-byudzhet/srednesrochnyy-prognoz-byudzheteta/srednesrochnyy-prognoz-byudzheteta-kyrgyzskoy-respub.html>)

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-3b: In the box below, please explain how you determined the date of publication of the PBS. If the document is not published at all, researchers should mark this question “n/a.”

Answer: The MinFin web-site tracks all publications by date

Sources: see the link <http://www.minfin.kg/ru/novosti/byudzheta/respublikanskiy-byu...> (<http://www.minfin.kg/ru/novosti/byudzheta/respublikanskiy-byudzheta/srednesrochnyy-prognoz-byudzheta/srednesrochnyy-prognoz-byudzheta-kyrgyzskoy-respub.html>) There are some new mentioning of PBS publication in <http://kant.kg/2016-05-27/srednesrochnyy-prognoz-byudzheta-...> (<http://kant.kg/2016-05-27/srednesrochnyy-prognoz-byudzheta-kyrgyzskoy-respubliki-na-2017-2019-godyi/>) and <http://www.adviser.kg/> (<http://www.adviser.kg/>) This confirms that it was published on May 27, 2016. Also, there is a site of the Government with a decree dated 20 of May, <http://www.gov.kg/?p=75890&lang=ru> (<http://www.gov.kg/?p=75890&lang=ru>)

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-4: If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: <http://www.minfin.kg/ru/novosti/byudzheta/respublikanskiy-byu...> (<http://www.minfin.kg/ru/novosti/byudzheta/respublikanskiy-byudzheta/srednesrochnyy-prognoz-byudzheta/srednesrochnyy-prognoz-byudzheta-kyrgyzskoy-respub.html>)

Sources: <http://www.minfin.kg/ru/novosti/byudzheta/respublikanskiy-byu...> (<http://www.minfin.kg/ru/novosti/byudzheta/respublikanskiy-byudzheta/srednesrochnyy-prognoz-byudzheta/srednesrochnyy-prognoz-byudzheta-kyrgyzskoy-respub.html>)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-5: If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: b.

Sources: As can be seen from the tables to the text most of the revenue and expenditure projections are given for multi-year. Also, the financing sources and administrative and functional projections for expenditures are give in machine readable form. However, the macro projections are given in the MS Word format in the text of the PBS.

Comments: Researcher: All the attachments are in Excel.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-6a: If the PBS is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: <http://www.minfin.kg/ru/novosti/byudzhet/respublikanskiy-byu...> (<http://www.minfin.kg/ru/novosti/byudzhet/respublikanskiy-byudzhet/srednesrochnyy-prognoz-byudzheteta/srednesrochnyy-prognoz-byudzheteta-kyrgyzskoy-respub.html>)

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-6b: If you selected option “c” or “d” in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question PBS-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-7: If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Medium-term budget forecast for FY 2017-2019 (Среднесрочный прогноз бюджета КР на 2017-2019 годы)

Sources: <http://www.minfin.kg/ru/novosti/byudzhet/respublikanskiy-byu...> (<http://www.minfin.kg/ru/novosti/byudzhet/respublikanskiy-byudzhet/srednesrochnyy-prognoz-byudzheteta/srednesrochnyy-prognoz-byudzheteta-kyrgyzskoy-respub.html>)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-8: Is there a “citizens version” of the PBS?

a. Yes

b. No

Answer: b.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

EBP-1a: What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2017-19

Sources: <http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-z...> (<http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kr-o-respublikanskom-byudzhete-kyrgyz3317.html>)

Comments: Researcher: Under the WB critique of the short-term vision by the Kyrgyz Government, the Government makes a 3-year PBS and also a 3-year EBP, of which EBP for the coming fiscal year is very detailed, and EBPs for FY+1 and FY+2 are framework projections.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EBP-1b: When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 01 September 2016

Sources: Article 70 of Chapter 12 of the Parliament's Rules of Procedure states that the Government should submit EBP by September 1 precedent to FY. (<http://www.kenesh.kg> (<http://www.kenesh.kg>)) see excerpt below (in Russian) Глава 12. Рассмотрение и утверждение республиканского бюджета Статья 70. Внесение проекта закона о республиканском бюджете в Жогорку Кенеш 1. Профильный комитет Жогорку Кенеша совместно с Правительством на основании утвержденных показателей среднесрочного прогноза разрабатывает проект бюджетной резолюции, в которой отражаются основные направления бюджетной политики на следующий год. Постановление об одобрении бюджетной резолюции принимается большинством от числа присутствующих, но не менее чем 50 голосами депутатов до 15 апреля. 2. Перед рассмотрением проекта бюджетной резолюции Жогорку Кенеш заслушивает информацию Правительства: 1) о состоянии исполнения бюджета текущего года; 2) о реализации среднесрочной программы деятельности Правительства. 3. Правительство представляет в Жогорку Кенеш проект закона о республиканском бюджете не позднее 1 сентября. See also a link that shows how the EBP was submitted in accordance with the legal timeline. <http://www.kenesh.kg/ru/draftlaw/311270/show> (<http://www.kenesh.kg/ru/draftlaw/311270/show>)

Comments: Researcher: As of 2017, the new Budget Code will be in force. According to newly adopted Budget Code, the budget calendar will not be any longer embedded in the existing laws. It will be annually approved by the Government before February 1 of every FY. 1. The Parliament has a Draft legislation tracking system for laws tabled to it. Following the link, you will find that it was tabled on August 25: <http://www.kenesh.kg/ru/draftlaw/311270/show> (<http://www.kenesh.kg/ru/draftlaw/311270/show>), and registered at #6-20646/16. 2. The Budget Code will start being in force as of January 2017 and yes, the budget calendar for FY has to be adopted by February of preceding FY. the Budget Code was part of the PFM reform strategy led by WB and MinFin.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree with Comments

Comments: According to the New Budget Code, which came into force since the 1-st of January, 2017, the EBP should be submitted to the Parliament by October 1.

EBP-2: When is the EBP made available to the public?

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (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
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

Answer: a. (100)

Sources: <http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-z...> (<http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kr-o-respublikanskom-byudzhete-kyrgyz3317.html>) The EBP 2017 was presented to the public on 05 August 2016.

Comments: Researcher: As per Government Regulation the MinFin has had to carry out budget hearings, for that it need to publish EBP prior the hearings. The MinFin tries to have expert opinion and citizens opinion before the EBP goes to Parliament, because the same experts and citizens usually also attend Parliamentary budget hearings. So, the Executive tries to resolve some issue before it gets to Parliament. It does not say it in the Code, but just was practice for the last 3 years. Gradually some good things becoming practice, that initially were pushed by CSOs.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree

EBP-3a: If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer: 05 August 2016**Sources:** <http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-z...> (<http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kr-o-respublikanskom-byudzhete-kyrgy3317.html>)**Comments:** Researcher: n/a**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

EBP-3b: In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question "n/a."

Answer: The date appears on the MinFin web-site**Sources:** <http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-z...> (<http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kr-o-respublikanskom-byudzhete-kyrgy3317.html>) https://i-news.kz/news/2016/08/22/8367206-pravitelstvo_odobriilo_proekt_zakona_o_re.html) (https://i-news.kz/news/2016/08/22/8367206-pravitelstvo_odobriilo_proekt_zakona_o_re.html) <https://www.akchabar.kg/news/prognoziruemye-rashody-byudzheta...> (<https://www.akchabar.kg/news/prognoziruemye-rashody-byudzheta-kyrgyzstana-v-2017-godu-prevyshayut-dohody/>) <http://www.gov.kg/?p=80893&lang=ru> (<http://www.gov.kg/?p=80893&lang=ru>) <http://rus.azattyk.org/a/27921520.html> (<http://rus.azattyk.org/a/27921520.html>) <http://kyrtag.kg/economy/pravitelstvo-odobriilo-proekt-zakona...> (<http://kyrtag.kg/economy/pravitelstvo-odobriilo-proekt-zakona-o-respublikanskom-byudzhete-kr-na-2017-god-i-prognoze-na-2018-20>) <http://knews.kg/2016/08/defitsit-respublikanskogo-byudzheta-...> (<http://knews.kg/2016/08/defitsit-respublikanskogo-byudzheta-kr-v-2017-godu-sostavit-4-7-k-vvp/>)**Comments:** Researcher: n/a**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

EBP-4: If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer: <http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-z...> (<http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kr-o-respublikanskom-byudzhete-kyrgy3317.html>)**Sources:** <http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-z...> (<http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kr-o-respublikanskom-byudzhete-kyrgy3317.html>)**Comments:** Researcher: n/a**Peer Reviewer****Opinion:** Agree**Government Reviewer**

Opinion: Agree

EBP-5: If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: b.

Sources: The document provides detailed revenue, expenditure, historical and multi-year budget data in Excel. The debt estimates, macroeconomic assumptions and public policy information is only available in non-machine readable format.

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-6a: If the EBP is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-6b: If you selected option "c" or "d" in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-7: If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question "n/a." If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

Answer: Draft Law of the Kyrgyz Republic "On Republican Budget of the Kyrgyz Republic for 2017 and projections for 2018-2019" Проект Закона КР «О республиканском бюджете Кыргызской Республики на 2017 год и прогнозе на 2018-2019 годы»

Sources: <http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-z...> (<http://www.minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kr-o-respublikanskom-byudzhete-kyrgyz3317.html>)

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-8: Is there a “citizens version” of the EBP?

a. Yes

b. No

Answer: a.

Sources: <http://www.minfin.kg/ru/novosti/novosti/minfin-kr-razrabotal...> (<http://www.minfin.kg/ru/novosti/novosti/minfin-kr-razrabotal-grazhdanskiy-byudzheta-k-proek.html>)

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-1a: What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2017-2019

Sources: <http://www.minfin.kg/ru/novosti/byudzheta/zakony/zakon-kr-o-r...> (<http://www.minfin.kg/ru/novosti/byudzheta/zakony/zakon-kr-o-respublikanskom-byudzhete-kyrgyzskoy-re3710.html>)

Comments: Researcher: The Law itself is on the website. The annexes are attached to the Law and can be accessed following the link on Annexes. The Explanatory Note in EB 2017 is part of the annexes.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-1b: When was the EB approved (enacted) by the legislature? Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 23 December 2016 signed by the President, 30 November 2016 approved by Parliament

Sources: <http://www.minfin.kg/ru/novosti/byudzheta/zakony/zakon-kr-o-r...> (<http://www.minfin.kg/ru/novosti/byudzheta/zakony/zakon-kr-o-respublikanskom-byudzhete-kyrgyzskoy-re3710.html>) http://www.president.kg/ru/news/zakony/8980_podpisan_zakon_o... (http://www.president.kg/ru/news/zakony/8980_podpisan_zakon_o-respublikanskom_byudжете_kyrgyzskoy_respubliki_na_2017_god_i_prognoze_na_2018-2019_godyi/)

Comments: Researcher: The MinFin site states the date of approval by the legislature. The EB was sent for signature to the President and the President signed the EB on 23 December 2015. It was published by the MinFin on December 30, 2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-2: When is the EB made available to the public?

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

Answer: b. (67)

Sources: The EB was made public on 30 December 2016, it will be in force as of January 1, 2017.

<http://www.minfin.kg/ru/novosti/byudzhet/zakony/zakon-kr-o-r...> (<http://www.minfin.kg/ru/novosti/byudzhet/zakony/zakon-kr-o-respublikanskom-byudzhet-kyrgyzskoy-re2715.html>)

Comments: Researcher: According to Kyrgyz legal practice, the law is considered to be enacted after Presidential signature, which took place on 23 December 2016. The law was approved by legislature on November 30, 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-3a: If the EB is published, what is the date of publication of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

Answer: 30 December 2016

Sources: <http://www.minfin.kg/ru/novosti/byudzhet/zakony/zakon-kr-o-r...> (<http://www.minfin.kg/ru/novosti/byudzhet/zakony/zakon-kr-o-respublikanskom-byudzhet-kyrgyzskoy-re3710.html>)

Comments: Researcher: According to Kyrgyz legal practice, the law is considered to be enacted after Presidential signature, which took place on 23 December 2016. Parliament approved the budget on November 30.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-3b: In the box below, please explain how you determined the date of publication of the EB. If the document is not published at all, researchers should mark this question "n/a."

Answer: The Minfin web-site states the date of publication

Sources: <http://www.minfin.kg/ru/novosti/byudzhet/zakony/zakon-kr-o-r...> (<http://www.minfin.kg/ru/novosti/byudzhet/zakony/zakon-kr-o-respublikanskom-byudzhet-kyrgyzskoy-re3710.html>)

Comments: Researcher: The publication date on the MinFin site states as December 30 of 2016. There is no other verification from other web-sites, but I have been checking the site regularly, and worked on my Indaba entries at the week-end of the 25 December and it was still not available. It appeared only on the 31st December, perhaps they posted in later on the 30th December.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-4: If the EB is published, what is the URL or weblink of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is

not published at all, researchers should mark this question “n/a.”

Answer: <http://www.minfin.kg/ru/novosti/byudzhet/zakony/zakon-kr-o-r...> (<http://www.minfin.kg/ru/novosti/byudzhet/zakony/zakon-kr-o-respublikanskom-byudzhetekyrgyzskoy-re3710.html>)

Sources: <http://www.minfin.kg/ru/novosti/byudzhet/zakony/zakon-kr-o-r...> (<http://www.minfin.kg/ru/novosti/byudzhet/zakony/zakon-kr-o-respublikanskom-byudzhetekyrgyzskoy-re3710.html>)

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-5: If the EB is published, are the numerical data contained in the EB available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: a.

Sources: <http://www.minfin.kg/ru/novosti/byudzhet/zakony/zakon-kr-o-r...> (<http://www.minfin.kg/ru/novosti/byudzhet/zakony/zakon-kr-o-respublikanskom-byudzhetekyrgyzskoy-re2715.html>) Under the web-page there is a link to all of the Annexes.

Comments: Researcher: The web-site contains the law itself and at the end of the page, there is a link to download annexes. All the attachments are machine readable in Excel format. These include 10 Annexes: 1. Consolidated Budget 2. Economic Classification Expenditure 3. Revenue by type of taxes 3.1. Revenues collected from paid services 4. Expenses by Functional classification 5. Expenses by Administrative Classification 5.1. Expenses of Agencies by economic classification including non-financial assets 6. program budget 7. Public Investment Program 8. Entities funded from republican Budget but fulfill regional functions 9. Loans to local Governments 10. Equalization grants to local governments In addition, the part of the EB is the Explanatory Note that gives most of the narrative for revenues, expenditures, and macro fundamentals.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-6a: If the EB is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-6b: If you selected option “c” or “d” in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EB-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-7: If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question "n/a."

Answer: Law of the Kyrgyz Republic "On Republican Budget of the Kyrgyz Republic for 2017 and projections for 2018-2019" Закон КР «О республиканском бюджете Кыргызской Республики на 2017 год и прогнозе на 2018-2019 годы»

Sources: <http://www.minfin.kg/ru/novosti/byudzhet/zakony/zakon-kr-o-r...> (<http://www.minfin.kg/ru/novosti/byudzhet/zakony/zakon-kr-o-respublikanskom-byudzhete-kyrgyzskoy-re3710.html>)

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-8: Is there a "citizens version" of the EB?

a. Yes

b. No

Answer: a.

Sources: <http://www.minfin.kg/ru/novosti/novosti/grazhdanskiy-byudzhe...> (<http://www.minfin.kg/ru/novosti/novosti/grazhdanskiy-byudzhet-kyrgyzskoy-respubliki-na-201.html>)

Comments: Researcher: The Citizens Budget for the EB was published the same date as EB 2017, on December 30, 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-1: What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY." If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer: FY 2017

Sources: CB for 2017 EB <http://www.minfin.kg/ru/novosti/novosti/grazhdanskiy-byudzhe...> (<http://www.minfin.kg/ru/novosti/novosti/grazhdanskiy-byudzhet-kyrgyzskoy-respubliki-na-201.html>) CB for 2017 EBP: http://www.minfin.kg/userfiles/ufiles/2016NPA/grazhdanskiy_b... (http://www.minfin.kg/userfiles/ufiles/2016NPA/grazhdanskiy_byudzhet_na_2017_god_na_sayt.pdf) CB for 2016 EB: <http://www.minfin.kg/ru/novosti/grazhdanskiy-byudzhet799/201...> (<http://www.minfin.kg/ru/novosti/grazhdanskiy-byudzhet799/2016-god/grazhdanskiy-byudzhet-na-2016-god-po-utverzhdennom.html>)

Comments: Researcher: The MinFin published a Citizens Budget for the EB 2017 on December 30, 2016 The MinFin developed a Citizens Budget for EBP 2017, and published it on August 26, 2016 The Minfin only prepares CBs for EBP and EB.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-2a: For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Comments: Researcher: The MinFin published a Citizens Budget for the EB 2017 on December 29, 2016. The Citizens Budgets that the government produces are made available in time, the CB for EBP 2017 was published on August 28, 2016 -- 3 days before tabling it to the Parliament. The Citizens Budget on EBP for 2016 was published on 21.09.2015 and the Citizens Budget for EB 2016 was published 27.01.2016 (within 1 months after is was signed by President)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-2b: If you selected option “c” or “d” in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question CB-2a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-3a: If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

Answer: December 29, 2016

Sources: December 29 CB for the Enacted Budget: <http://www.minfin.kg/ru/novosti/novosti/grazhdanskiy-byudzhe...> (<http://www.minfin.kg/ru/novosti/novosti/grazhdanskiy-byudzhet-kyrgyzskoy-respubliki-na-201.html>) August 26 CB for the Executive's Budget Proposal: <http://www.minfin.kg/ru/novosti/grazhdanskiy-byudzhet799/201...> (<http://www.minfin.kg/ru/novosti/grazhdanskiy-byudzhet799/2016-god/grazhdanskiy-byudzhet-na-2016-god-po-utverzhdennom.html>)

Comments: Researcher: The MinFin published a Citizens Budget for the EB 2017 on December 29, 2016. Other dates of publication: 27 January 2016 for the Citizens Budget of EB 2016 26 August 2016 for the and Citizens Budget for EBP 2017 The latest CB can be found at <http://www.minfin.kg/ru/novosti/novosti/grazhdanskiy-byudzhe...> (<http://www.minfin.kg/ru/novosti/novosti/grazhdanskiy-byudzhet-kyrgyzskoy-respubliki-na-201.html>)

Peer Reviewer

Opinion: Agree

Government Reviewer**Opinion:** Agree with Comments

Comments: Since 2015, Ministry of Finance of the Kyrgyz Republic has published Citizens Budget twice an year: for the EBP and EB. The date of publication of the Citizens Budget of the EB 2017 is 29 December, 2016, which is available on the following link: <http://www.minfin.kg/ru/novosti/novosti/grazhdanskiy-byudzhe...> (<http://www.minfin.kg/ru/novosti/novosti/grazhdanskiy-byudzhet-kyrgyzskoy-respubliki-na-201.html>) The date of publication of the Citizens Budget of the EBP 2017 is 26 August, 2016, which is available on the following link: <http://www.minfin.kg/ru/novosti/novosti/minfin-kr-razrabotal...> (<http://www.minfin.kg/ru/novosti/novosti/minfin-kr-razrabotal-grazhdanskiy-byudzhet-k-proek.html>) The date of publication of the Citizens Budget of the EB 2016 is 27 January, 2016, which is available on the following link: <http://www.minfin.kg/ru/novosti/grazhdanskiy-byudzhet799/201...> (<http://www.minfin.kg/ru/novosti/grazhdanskiy-byudzhet799/2016-god/grazhdanskiy-byudzhet-na-2016-god-po-utverzhdennom.html>) The date of publication of the Citizens Budget of the EBP 2016 is 21 September, 2015, which is available on the following link: <http://www.minfin.kg/ru/novosti/grazhdanskiy-byudzhet799/201...> (<http://www.minfin.kg/ru/novosti/grazhdanskiy-byudzhet799/2016-god/grazhdanskiy-byudzhet-na-2016-god-po-proektu-byudz.html>)

CB-3b: In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question “n/a.”

Answer: MinFin website states the date of publication

Sources: <http://www.minfin.kg/ru/novosti/novosti/grazhdanskiy-byudzhe...> (<http://www.minfin.kg/ru/novosti/novosti/grazhdanskiy-byudzhet-kyrgyzskoy-respubliki-na-201.html>) <http://www.minfin.kg/ru/novosti/grazhdanskiy-byudzhet799/201...> (<http://www.minfin.kg/ru/novosti/grazhdanskiy-byudzhet799/2016-god/grazhdanskiy-byudzhet-na-2016-god-po-utverzhdennom.html>)

Comments: Researcher: no

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree

CB-4: If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

Answer: <http://www.minfin.kg/ru/novosti/novosti/grazhdanskiy-byudzhe...> (<http://www.minfin.kg/ru/novosti/novosti/grazhdanskiy-byudzhet-kyrgyzskoy-respubliki-na-201.html>)

Sources: For 2017: 2017 CB published in December: see above. 2017 CB published in August: <http://www.minfin.kg/ru/novosti/novosti/minfin-kr-razrabotal...> (<http://www.minfin.kg/ru/novosti/novosti/minfin-kr-razrabotal-grazhdanskiy-byudzhet-k-proek.html>) Direct link to the PDF: http://www.minfin.kg/userfiles/ufiles/2016NPA/grazhdanskiy_b... (http://www.minfin.kg/userfiles/ufiles/2016NPA/grazhdanskiy_byudzhet_na_2017_god_na_sayt.pdf) For 2016: 2016 CB published in January: <http://www.minfin.kg/ru/novosti/grazhdanskiy-byudzhet799/201...> (<http://www.minfin.kg/ru/novosti/grazhdanskiy-byudzhet799/2016-god/grazhdanskiy-byudzhet-na-2016-god-po-utverzhdennom.html>)

Comments: Researcher: no

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments

Comments: Links to all Citizens Budgets within the explored period are given below: The latest Citizens Budget of the EB 2017 is available on the following link: <http://www.minfin.kg/ru/novosti/novosti/grazhdanskiy-byudzhe...> (<http://www.minfin.kg/ru/novosti/novosti/grazhdanskiy-byudzhet-kyrgyzskoy-respubliki-na-201.html>) The Citizens Budget of the EBP 2017 is available on the following link: <http://www.minfin.kg/ru/novosti/novosti/minfin-kr-razrabotal...> (<http://www.minfin.kg/ru/novosti/novosti/minfin-kr-razrabotal-grazhdanskiy-byudzhet-k-proek.html>) The Citizens Budget of the EB 2016 is available on the following link: <http://www.minfin.kg/ru/novosti/grazhdanskiy-byudzhet799/201...> (<http://www.minfin.kg/ru/novosti/grazhdanskiy-byudzhet799/2016-god/grazhdanskiy-byudzhet-na-2016-god-po-utverzhdennom.html>) The Citizens Budget of the EBP 2016 is available on the following link: <http://www.minfin.kg/ru/novosti/grazhdanskiy-byudzhet799/201...> (<http://www.minfin.kg/ru/novosti/grazhdanskiy-byudzhet799/2016-god/grazhdanskiy-byudzhet-na-2016-god-po-proektu-byudz.html>)

CB-5: If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question “n/a.” If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

Answer: Citizen Budget for 2017 EBP (Гражданский бюджет к проекту республиканского бюджета на 2017 год) Citizen Budget for 2017 EB (Гражданский бюджет Кыргызской Республики по республиканскому бюджету на 2017 год) Citizen Budget for 2016 (Гражданский бюджет на 2016 год)

Sources: http://www.minfin.kg/userfiles/ufiles/2016NPA/grazhdanskiy_b...
(http://www.minfin.kg/userfiles/ufiles/2016NPA/grazhdanskiy_byudzhet_na_2017_god_na_sayt.pdf)
<http://www.minfin.kg/ru/novosti/grazhdanskiy-byudzhet799/201...> (<http://www.minfin.kg/ru/novosti/grazhdanskiy-byudzhet799/2016-god/grazhdanskiy-byudzhet-na-2016-god-po-utverzhdennom.html>)

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Citizens Budget of the Kyrgyz Republic on Republican Budget for 2017 (Гражданский бюджет Кыргызской Республики по республиканскому бюджету на 2017 год), http://www.minfin.kg/userfiles/ufiles/pdf_2016/grazhdanskiy_... (http://www.minfin.kg/userfiles/ufiles/pdf_2016/grazhdanskiy_byudzhet.pdf) Citizens Budget of the Kyrgyz Republic on the Republican Budget Proposal for 2017 (Гражданский бюджет Кыргызской Республики к проекту республиканского бюджета на 2017 год), http://www.minfin.kg/userfiles/ufiles/2016NPA/grazhdanskiy_b... (http://www.minfin.kg/userfiles/ufiles/2016NPA/grazhdanskiy_byudzhet_na_2017_god_na_sayt.pdf) Citizens Budget: Summary of the Budget for 2016 (Гражданский бюджет: Краткое изложение бюджета на 2016 год), http://www.minfin.kg/userfiles/ufiles/grazhdanskiy_byudzhet_... (http://www.minfin.kg/userfiles/ufiles/grazhdanskiy_byudzhet_na_2016_god_po_utverzhdennomu_byudzhetu.pdf) Citizens Budget: Summary of the Budget Proposal for 2016 (Гражданский бюджет: Краткое изложение проекта бюджета на 2016 год), http://www.minfin.kg/userfiles/ufiles/2015-2/grazhdanskiy_by... (http://www.minfin.kg/userfiles/ufiles/2015-2/grazhdanskiy_byudzhet_na_2016.pdf)

CB-6: If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

Answer: Enacted Budget 2017 Executive's Budget Proposal 2017 Enacted Budget 2016

Sources: CB for EB 2017 <http://www.minfin.kg/ru/novosti/novosti/grazhdanskiy-byudzhe...> (<http://www.minfin.kg/ru/novosti/novosti/grazhdanskiy-byudzhet-kyrgyzskoy-respubliki-na-201.html>) CB for EBP 2017: http://www.minfin.kg/userfiles/ufiles/2016NPA/grazhdanskiy_b... (http://www.minfin.kg/userfiles/ufiles/2016NPA/grazhdanskiy_byudzhet_na_2017_god_na_sayt.pdf) CB for EB 2016: <http://www.minfin.kg/ru/novosti/grazhdanskiy-byudzhet799/201...> (<http://www.minfin.kg/ru/novosti/grazhdanskiy-byudzhet799/2016-god/grazhdanskiy-byudzhet-na-2016-god-po-utverzhdennom.html>)

Comments: Researcher: Citizens version of EB 2017 was published on December 29, 2016 <http://www.minfin.kg/ru/novosti/novosti/grazhdanskiy-byudzhe...> (<http://www.minfin.kg/ru/novosti/novosti/grazhdanskiy-byudzhet-kyrgyzskoy-respubliki-na-201.html>) The Citizens version of EBP for 2017 was produced and published on 26 August 2016. http://www.minfin.kg/userfiles/ufiles/2016NPA/grazhdanskiy_b... (http://www.minfin.kg/userfiles/ufiles/2016NPA/grazhdanskiy_byudzhet_na_2017_god_na_sayt.pdf) The citizens version of the Budget is also available for EBP 2016 - called Citizens Budget for 2016 based on Draft EBP 2016 (source: <http://www.minfin.kg/ru/novosti/grazhdanskiy-byudzhet799/201...> (<http://www.minfin.kg/ru/novosti/grazhdanskiy-byudzhet799/2016-god/grazhdanskiy-byudzhet-na-2016-god-po-proektu-byudz.html>))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-1: What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2016

Sources: <http://www.kazna.gov.kg/index.php/ispolnenie-byudzhetata/otche...> (<http://www.kazna.gov.kg/index.php/ispolnenie-byudzhetata/otchety-ob-ispolnenii-byudzhetata/category/44-otchet-ob-ispolnenii-gos-byudzhetata-kr-za-2016-god>)

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-2: When are the IYRs made available to the public?

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

Answer: a. (100)

Sources: <http://www.minfin.kg/ru/novosti/ezhemesyachnyy-otchet-po-isp...> (<http://www.minfin.kg/ru/novosti/ezhemesyachnyy-otchet-po-ispolneniyu-byudzheta/ezhemesyachnyy-otchet-po-ispolneniyu-byudzheta.html>) and <http://www.kazna.gov.kg/index.php/ispolnenie-byudzheta/otche...> (<http://www.kazna.gov.kg/index.php/ispolnenie-byudzheta/otchet-ob-ispolnenii-byudzheta/category/44-otchet-ob-ispolnenii-gos-byudzheta-kr-za-2016-god>)

Comments: Researcher: It seems that IYR for January was presented more than 1 month after end of the reporting month. The rest of the reports comes out around the 25th-28th of the following month.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-3a: If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: IYR for January 2016 published on 17 March 2016 IYR for February 2016 published on 30 March 2016 IYR for March 2016 published on 30 April 2016 IYR for April 2016 published on 25 May 2016 IYR for May 2016 published on 27 June 2016 IYR for June 2016 published on 25 July 2016 IYR for July 2016 published on 25 August 2016 IYR for August 2016 published on 26 September 2016 IYR for September 2016 published on 25 October 2016 IYR for October 2016 published on 30 November 2016 IYR for November 2016 published on 27 December 2016 IYR for December 2016 published on 26 January 2017

Sources: <http://www.minfin.kg/ru/novosti/ezhemesyachnyy-otchet-po-isp...> (<http://www.minfin.kg/ru/novosti/ezhemesyachnyy-otchet-po-ispolneniyu-byudzheta/ezhemesyachnyy-otchet-po-ispolneniyu-byudzheta.html>) <http://www.kazna.gov.kg/index.php/ispolnenie-byudzheta/otche...> (<http://www.kazna.gov.kg/index.php/ispolnenie-byudzheta/otchet-ob-ispolnenii-byudzheta>)

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-3b: In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question "n/a."

Answer: Sited on the web-site of Minfin

Sources: <http://www.minfin.kg/ru/novosti/ezhemesyachnyy-otchet-po-isp...> (<http://www.minfin.kg/ru/novosti/ezhemesyachnyy-otchet-po-ispolneniyu-byudzheta/ezhemesyachnyy-otchet-po-ispolneniyu-byudzheta.html>)

Comments: Researcher: I cannot say 100% with regard to all IYRs, but with other documents I can confirm that the date of publication that appears on the website true date when the document is published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-4: If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

Answer: <http://www.minfin.kg/ru/novosti/ezhemesyachnyy-otchet-po-isp...> (<http://www.minfin.kg/ru/novosti/ezhemesyachnyy-otchet-po-ispolneniyu-byudzheta/ezhemesyachnyy-otchet-po-ispolneniyu-byudzheta.html>)

Sources: <http://www.minfin.kg/ru/novosti/ezhemesyachnyy-otchet-po-isp...> (<http://www.minfin.kg/ru/novosti/ezhemesyachnyy-otchet-po-ispolneniyu-byudzheta/ezhemesyachnyy-otchet-po-ispolneniyu-byudzheta.html>)

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-5: If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: a.

Sources: <http://www.minfin.kg/ru/novosti/ezhemesyachnyy-otchet-po-isp...> (<http://www.minfin.kg/ru/novosti/ezhemesyachnyy-otchet-po-ispolneniyu-byudzheta/ezhemesyachnyy-otchet-po-ispolneniyu-byudzheta.html>)

Comments: Researcher: All the data is presented in excel on a cumulative basis

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-6a: If the IYRs are not publicly available, are they still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-6b: If you selected option “c” or “d” in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question IYRs-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-7: If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question “n/a.” Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer: Report on State Budget Execution for January- August 2016 (Отчет об исполнении Государственного бюджета Кыргызской Республики за январь-август 2016 года)

Sources: <http://www.minfin.kg/ru/novosti/novosti/za-8-mesyatsev-2016-...> (<http://www.minfin.kg/ru/novosti/novosti/za-8-mesyatsev-2016-goda-dokhodnaya-chast-gosudars.html>) <http://www.minfin.kg/ru/novosti/ezhemesyachnyy-otchet-po-isp...> (<http://www.minfin.kg/ru/novosti/ezhemesyachnyy-otchet-po-ispolneniyu-byudzheta/ezhemesyachnyy-otchet-po-ispolneniyu-byudzheta/page2.html>)

Comments: Researcher: The issue with this reports that they are cumulative. The IYR for a certain month includes all the budget execution from January till reporting period. For monthly analysis, the portal data can be used that can be tuned to give cumulative of monthly information, e.g., http://budget.okmot.kg/ru/exp_vedom/podved.html?code=12 (http://budget.okmot.kg/ru/exp_vedom/podved.html?code=12)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-8: Is there a “citizens version” of the IYRs?

a. Yes

b. No

Answer: b.

Sources: no

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-1: What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2016

Sources: <http://www.minfin.kg/ru/novosti/otchet-y-po-ispolneniyu-byudz...> (<http://www.minfin.kg/ru/novosti/otchet-y-po-ispolneniyu-byudzheta/polugodovoy-obzor--ispolneniya-byudzheta/itogi-ispolneniya-respublikanskogo-byudzheta-za-i-.html>)

Comments: Researcher: The document is split into 2: 1. cumulative report for 6 months of 2016 and 2. power point presentation. The power point presentation makes comparison of budget execution to previous year and not always to planned/approved levels. In general the MYR is a weak document, it does not give any info on new risks for budget, it does not provide required changes to the approved budget. No info if some policies are in progress or not.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-2: When is the MYR made available to the public?

- a. (100) Six weeks or less after the midpoint
- b. (67) Nine weeks or less, but more than six weeks, after the midpoint
- c. (33) More than nine weeks, but less than three months, after the midpoint
- d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

Answer: d.

Sources: <http://www.minfin.kg/ru/novosti/otchety-po-ispolneniyu-byudz...> (<http://www.minfin.kg/ru/novosti/otchety-po-ispolneniyu-byudzheta/polugodovoy-obzor--ispolneniya-byudzheta/itogi-ispolneniya-respublikanskogo-byudzheta-za-i-.html>)

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-3a: If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: n/a

Sources: n/a

Comments: Researcher: The MYR that was assumably produced does not meet the requirements of the MYR in terms of its context, therefore cannot be considered as MYR

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-3b: In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question "n/a."

Answer: na

Sources: This document is not considered a MYR, but it is available here: <http://www.minfin.kg/ru/novosti/otchety-po-ispolneniyu-byudz...> (<http://www.minfin.kg/ru/novosti/otchety-po-ispolneniyu-byudzheta/polugodovoy-obzor--ispolneniya-byudzheta/itogi-ispolneniya-respublikanskogo-byudzheta-za-i-.html>). The date of publication is cited on the MinFin website.

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-4: If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: na

Sources: This document cannot be considered a MYR, but it's available here: <http://www.minfin.kg/ru/novosti/otchety-po-ispolneniyu-byudz...>
(<http://www.minfin.kg/ru/novosti/otchety-po-ispolneniyu-byudzheta/polugodovoy-obzor--ispolneniya-byudzheta/itogi-ispolneniya-respublikanskogo-byudzheta-za-i-.html>)

Comments: Researcher: The middle management person who would push the MinFin to do things as required by OECD's good practice has not been in the office. The people have changed in the department and the institutional memory has gone. So, the MinFin did not do as good of a job as they did in the last years (as captured by the previous Survey round).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-5: If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: This document cannot be considered as a MYR. <http://www.minfin.kg/ru/novosti/otchety-po-ispolneniyu-byudz...>
(<http://www.minfin.kg/ru/novosti/otchety-po-ispolneniyu-byudzheta/polugodovoy-obzor--ispolneniya-byudzheta/itogi-ispolneniya-respublikanskogo-byudzheta-za-i-.html>)

Comments: Researcher: Most of the budget execution data is Excel, some data are missing -- on debt, for example. Also, the data are part of the IYR for 6 months. Therefore, you can change the score, since the MinFin uses 6 months cumulative IYR also as part of what they consider a Mid-Year Review

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-6a: If the MYR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: d.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-6b: If you selected option "c" or "d" in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Comments: Researcher: THE MYR report arguably produced by the MinFin Kyrgyz Republic does not meet the international standards on MYR contexts and objectives, and therefore, was not considered as MYR

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-7: If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question "n/a."

Answer: n/a

Sources: The title document, which cannot be considered a MYR, is: The results of republican budget execution for 1st half of 2016 (Итоги исполнения республиканского бюджета за I полугодие 2016 года) <http://www.minfin.kg/ru/novosti/otchety-po-ispolneniyu-byudz...> ([http://www.minfin.kg/ru/novosti/otchety-po-ispolneniya-byudzheta/polugodovoy-obzor--ispolneniya-byudzheta/itogi-ispolneniya-respublikanskogo-byudzheta-za-i-.html](http://www.minfin.kg/ru/novosti/otchety-po-ispolneniyu-byudzheta/polugodovoy-obzor--ispolneniya-byudzheta/itogi-ispolneniya-respublikanskogo-byudzheta-za-i-.html)) and <http://www.minfin.kg/ru/novosti/novosti/2016-zhyldyn--6-ayyn...> (<http://www.minfin.kg/ru/novosti/novosti/2016-zhyldyn--6-ayyn-da-mamlekettik-byudzhettin-kir.html>)

Comments: Researcher: Information is scattered in two places on the website.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-8: Is there a "citizens version" of the MYR?

a. Yes

b. No

Answer: b.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-1: What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2015

Sources: <http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii...> (<http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosudarstvennogo-byudzheta-ky2875.html>)

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-2: When is the YER made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) Nine months or less, but more than six months, after the end of the budget year
- c. (33) More than nine months, but within 12 months, after the end of the budget year
- d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

Answer: a. (100)

Sources: <http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii...> (<http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosudarstvennogo-byudzheta-ky2875.html>)

Comments: Researcher: The 2015 YER was made public on 16 February 2016 .

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-3a: If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 16 February 2016

Sources: <http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii...> (<http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosudarstvennogo-byudzheta-ky2875.html>)

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-3b: In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question "n/a."

Answer: Sited on the MinFin web-site

Sources: <http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii...> (<http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosudarstvennogo-byudzheta-ky2875.html>) <http://kant.kg/2016-02-16/otchet-ob-ispolnenii-gosudarstvenn...> (<http://kant.kg/2016-02-16/otchet-ob-ispolnenii-gosudarstvennogo-byudzheta-kyrgyzskoy-respubliki-za-2015-god/>)

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-4: If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: <http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii...> (<http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosudarstvennogo-byudzheta-ky2875.html>)

Sources: <http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii...> (<http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosudarstvennogo-byudzheta-ky2875.html>)

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-5: If the YER is published, are the numerical data contained in the YER available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: a.

Sources: State Budget Execution for 2015: <http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii...>
(<http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosudarstvennogo-byudzheta-ky2875.html>)
Republican Budget Execution for 2015: <http://www.minfin.kg/ru/novosti/novosti/otchet-ob-ispolnenii...>
(<http://www.minfin.kg/ru/novosti/novosti/otchet-ob-ispolnenii-respublikanskogo-byudzheta-ky.html>) +
<http://www.kazna.gov.kg/index.php/ispolnenie-byudzheta/otche...> (<http://www.kazna.gov.kg/index.php/ispolnenie-byudzheta/otchet-ob-ispolnenii-byudzheta/file/278-otchet-ob-ispolnenii-respublikanskogo-byudzheta-za-2015-god>)

Comments: Researcher: In the YER the Government reported economic, functional, administrative classification expenditures, revenues by sources. Public debt servicing, status of non-financial assets. The MinFin has 2 sets of YER State Budget Execution report and Republican Budget Execution Report. State Budget execution includes all local government budget spending and has all data machine readable and most comprehensive. The Republican Budget Execution Report has data in Economic and Functional classification for all expenses made from central ministries and central Government.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-6a: If the YER is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-6b: If you selected option "c" or "d" in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-7: If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Report on State budget execution of the Kyrgyz republic for 2015 (Отчет об исполнении Государственного бюджета Кыргызской Республики за 2015 год)

Sources: <http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii...> (<http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzhet/otchet-ob-ispolnenii-gosudarstvennogo-byudzhet-ky2875.html>)

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-8: Is there a “citizens version” of the YER?

a. Yes

b. No

Answer: b.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-1: What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2014

Sources: <http://www.minfin.kg/ru/novosti/otchet-po-ispolneniyu-byudz...> (<http://www.minfin.kg/ru/novosti/otchet-po-ispolneniyu-byudzhet/esept-palatasynyn-auditinin-zhyynytyktary/otchet-o-rezultatakh-pilotnogo-audita-informatsion.html>)

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-2: When is the AR made available to the public?

a. (100) Six months or less after the end of the budget year

b. (67) 12 months or less, but more than six months, after the end of the budget year

c. (33) More than 12 months, but within 18 months, after the end of the budget year

d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

Answer: c. (33)

Sources: <http://www.minfin.kg/ru/novosti/rukovodstvo/otchet-ob-audite...> (<http://www.minfin.kg/ru/novosti/rukovodstvo/otchet-ob-audite-sostavleniya-i-ispolneniya-respub.html>) and <http://webcache.googleusercontent.com/search?q=cache:TJE9zpV...> (<http://webcache.googleusercontent.com/search?q=cache:TJE9zpVSNL4J:esep.kg/audit-gosfinansov/otchet-y-o-rezultatax-audita/+&cd=2&hl=en&ct=clnk&gl=us>)

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-3a: If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 24 February 2016

Sources: on the SAI website: esep.kg/audit-gosfinansov/otchet-y-o-rezultatax-audita/+&cd=2... (<http://esep.kg/audit-gosfinansov/otchet-y-o-rezultatax-audita/+&cd=2&hl=en&ct=clnk&gl=us>) on the MinFin website: <http://www.minfin.kg/ru/novosti/rukovodstvo/otchet-ob-audite...> (<http://www.minfin.kg/ru/novosti/rukovodstvo/otchet-ob-audite-sostavleniya-i-ispolneniya-respub.html>)

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-3b: In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question "n/a."

Answer: Cited on the web-page of Minfin as 24 February 2016 [Unfortunately, the SAI web-page is not working], but information shows that "the SAI completed its audit report on November 14, 2015."

Sources: <http://www.minfin.kg/ru/novosti/rukovodstvo/otchet-ob-audite...> (<http://www.minfin.kg/ru/novosti/rukovodstvo/otchet-ob-audite-sostavleniya-i-ispolneniya-respub.html>) <http://www.minfin.kg/ru/novosti/otchet-y-po-ispolneniyu-byudz...> (<http://www.minfin.kg/ru/novosti/otchet-y-po-ispolneniyu-byudzheta/esept-palatasynyn-auditinin-zhyynyntyktary/otchet-o-rezultatakh-pilotnogo-audita-informatsion.html>) <http://webcache.googleusercontent.com/search?q=cache:TjE9zpV...> (<http://webcache.googleusercontent.com/search?q=cache:TjE9zpVSNL4J:esep.kg/audit-gosfinansov/otchet-y-o-rezultatax-audita/+&cd=1&hl=en&ct=clnk&gl=us>) <http://webcache.googleusercontent.com/search?q=cache:RG8tNPY...> (<http://webcache.googleusercontent.com/search?q=cache:RG8tNPYPLMJ:esep.kg/2015/11/schetnaya-palata-zavershila-audit-respublikanskogo-byudzheta-za-2014-god/+&cd=3&hl=en&ct=clnk&gl=us>)

Comments: Researcher: The Chamber of Accounts webpage (www.esep.kg (<http://www.esep.kg>)) does not open on all computers for some technical reason from systems with special security. I checked it on the SAI web-page from another computer and it is indeed published. The SAI web-page provide dates of publication as Nov 14 2015 for AR 2014. I provided the cached links, since non-cached does not open from my desktop. However, it does open from my home desktop since it has limited cyber-security. The date of publication that could be checked online was later: February 24, 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-4: If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: <http://www.minfin.kg/ru/novosti/rukovodstvo/otchet-ob-audite...> (<http://www.minfin.kg/ru/novosti/rukovodstvo/otchet-ob-audite-sostavleniya-i-ispolneniya-respub.html>)

Sources: See also the link from the SAI website: <http://esep.kg/wp-content/uploads/Отчет-в-ЖК-ред.pdf> (<http://esep.kg/wp-content/uploads/Отчет-в-ЖК-ред.pdf>)

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-5: If the AR is published, are the numerical data contained in the AR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: The file is all in Ms Word.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-6a: If the AR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-6b: If you selected option "c" or "d" in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-7: If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question "n/a."

Answer: Report on Audit of formation and execution of the republican budget of the KR for 2014 (Отчет об аудите составления и исполнения республиканского бюджета КР за 2014 год)

Sources: esep.kg/audit-gosfinansov/otchety-o-rezultatax-audita/+&cd=1... (<http://esep.kg/audit-gosfinansov/otchety-o-rezultatax-audita/+&hl=en&ct=clnk&gl=us>) <http://www.minfin.kg/ru/novosti/rukovodstvo/otchet-ob-audite...> (<http://www.minfin.kg/ru/novosti/rukovodstvo/otchet-ob-audite-sostavleniya-i-ispolneniya-respub.html>) goo.gl/CeYwVZ (<http://goo.gl/CeYwVZ>)

Comments: Researcher: no

Peer Reviewer

Opinion: Agree with Comments

Comments: I agree with the score but the 1st link is not correct. The correct link is here: <http://esep.kg/wp-content/uploads/Отчет-в-ЖК-ред.pdf> (<http://esep.kg/wp-content/uploads/Отчет-в-ЖК-ред.pdf>)

Government Reviewer

Opinion: Agree

IBP comment: Web links for the Kyrgyz Audit Report have been quite unstable, and not all of them work all the time. This one seems to be the most stable one: <http://www.minfin.kg/ru/novosti/rukovodstvo/otchet-ob-audite...> (<http://www.minfin.kg/ru/novosti/rukovodstvo/otchet-ob-audite-sostavleniya-i-ispolneniya-respub.html>)

AR-8: Is there a “citizens version” of the AR?

- a. Yes
- b. No

Answer: b.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1a: Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

- a. Yes
- b. No

Answer: a.

Sources: Parliament's website <http://www.kenesh.kg/ru/draftlaw/241754/show> (<http://www.kenesh.kg/ru/draftlaw/241754/show>) Treasury website <http://www.kazna.gov.kg/> (<http://www.kazna.gov.kg/>) Chamber of Accounts website www.esep.kg (<http://www.esep.kg>) Open Budget Portal <http://budget.okmot.kg/en/> (<http://budget.okmot.kg/en/>) NGO-run website <https://www.akchabar.kg/budget/> (<https://www.akchabar.kg/budget/>)

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: <http://www.minfin.kg/ru/> (<http://www.minfin.kg/ru/>)

GQ-1b: On these websites/portals, can revenue and expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

- a. Yes
- b. No

Answer: a.

Sources: www.kazna.gov.kg (<http://www.kazna.gov.kg>) gives consolidated data for fiscal years <https://www.akchabar.kg/budget/expenses/> (<https://www.akchabar.kg/budget/expenses/>) gives infographics on expenditures <http://budget.okmot.kg/en> (<http://budget.okmot.kg/en>) provides visualization of the public debt

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1c: On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

a. Yes

b. No

Answer: a.

Sources: www.kazan.gov.kg (<http://www.kazan.gov.kg>) On the Treasury website the data can be downloaded in Excel

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1d: On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

a. Yes

b. No

Answer: a.

Sources: <http://budget.okmot.kg/en/> (<http://budget.okmot.kg/en/>) national debt chart (attached) <https://www.akchabar.kg/budget/expenses/> (<https://www.akchabar.kg/budget/expenses/>)

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-2: Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

a. Yes

b. No

Answer: a.

Sources: There is a Law on the Basic Principles of Budgetary Law. From January 2017, the Budget Code will supersede this law.

Comments: Researcher: Article 12 of Law on the Basic Principles of Budgetary Law stipulate openness of the budget process and need to publish budget docs. (p.7) Chapter 24. articles 125-127 (page 59) state the need for publishing of key budget documents, need to carry out public hearings and need for citizens budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-3: Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

- a. Yes
- b. No

Answer: a.

Sources: There is a Law on Access to Information that is held by government bodies that require free access to information in Government agencies (as long as it is not a government secret). There are also references to openness of the budget process in the current Law on Basic Principles of Budgetary Law, Article 12 p.7 Superceding that law, the Budget Code will be in force as of January 2017. Such Code includes articles 125-127 devoted to the publication of budget documents, budget hearings and citizens budget.

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

1: 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. (100) Yes, administrative units accounting for all expenditures are presented.
- b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by administrative unit.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: EBP Annex 5 and 6 provides all administrative units and their expenditures except for Defence and Public Order. These are three ministries and committees such as Ministry of Internal Affairs, State Committee on National Security, State Committee on Defense the budgets of which are not presented The links are here: <http://kenesh.kg/ru/draftlaw/311270/show> (<http://kenesh.kg/ru/draftlaw/311270/show>) <http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respu...> (<http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respublikanskom-byudzhete-kyrgy.html>)

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, expenditures are presented by functional classification.
- b. (0) No, expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Annex 4 of the EBP. The links are here: <http://kenesh.kg/ru/draftlaw/311270/show> (<http://kenesh.kg/ru/draftlaw/311270/show>) <http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respu...> (<http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respublikanskom-byudzhete-kyrgy.html>) Or see document attached.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

3: 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. (100) Yes, the functional classification is compatible with international standards.
- b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Annex 4 presents the expenditures by functional classification following the COFOG, however, the Defense and Public Order and Safety sections are omitted. That is because in 2012 the Security Committee had sued the Ministry of Finance for publishing secret information and afterwards the Ministry of Finance does not publish budgets of these 3 ministries and committees (Ministry of Defense, Ministry of Internal Affairs, State Committee on National Security) The links are below: <http://kenesh.kg/ru/draftlaw/311270/show> (<http://kenesh.kg/ru/draftlaw/311270/show>) <http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respu...> (<http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respublikanskom-byudzhete-kyrgyz.html>) Or see attachment to Q002.

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

4: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

- a. (100) Yes, expenditures are presented by economic classification.
- b. (0) No, expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: EBP, Annex 1 contains expenditures for the budget year by economic classification and Annex 6 contains expenditures by administrative classification including expenditures by economic classification for all ministries and agencies. However, expenditures by economic classification for the Defense and Public Order and Safety sections are omitted (See the answer for Q003). The links are below: <http://kenesh.kg/ru/draftlaw/311270/show> (<http://kenesh.kg/ru/draftlaw/311270/show>) <http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respu...> (<http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respublikanskom-byudzhete-kyrgyz.html>)

Comments: Researcher: More specifically, from Annex 6, see line 7 that shows all expenditures of parliament (administrative unit), from line 9 to 87 expenditures are shown by economic classification. So, both classification presented in Annex 6. In Annex 1 presented aggregated amount of expenditures by economic classification for each item of expenditure.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

5: 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. (100) Yes, the economic classification is compatible with international standards.
- b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: 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. <http://kenesh.kg/ru/draftlaw/311270/show> (<http://kenesh.kg/ru/draftlaw/311270/show>)

Comments: Researcher: Examples of matching between the GFS classification and the Kyrgyz classification: 1. Code 2111 in Annex 1 - Wages and salaries. 2. Code 2112 in Annex 1 - Social contributions. 3. Code 22 - Use of goods and services (GFS) didn't divided by subheadings in GFS classification. But, in Annex 1 this code was divided into 16 subheadings (official travel, communication services, rent etc.).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, programs accounting for all expenditures are presented.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by program.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Annex 11 of the EBP presents programs by ministries. However, not all the expenditures are presented in programs. See links: <http://kenesh.kg/ru/draftlaw/311270/show> (<http://kenesh.kg/ru/draftlaw/311270/show>) <http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respu...> (<http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respublikanskom-byudzhete-kyrgy.html>)

Comments: Researcher: The answer should be (c) since only 41.4% 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 67.8 bln, divided by 163.8 mln. of total expenditures makes up only 41.4%.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Annex11, Annex 11-1 of the EBP The answer should be (B) since 74.8 % of expenses are presented by programs. There are two annexes of EBP (Annex11 and Annex 11-1) in which expenses presented by programs. The researcher didn't take into account Annex 11-1. The expenses presented by programs are comprised 112.3 bln. soms. The total amount of budget expenditures is 150.2 bln. soms. The amount of total expenses is given in accordance with the draft of Law on Republican Budget. <http://www.minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-r...> (<http://www.minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respublikanskom-byudzhete-kyrgy.html>)

Researcher response: I've made a mistake in the calculation of the total expenditure by individual programs. There is another one attachment showing expenditures by individual programs of 4 ministries. Expenditure by program is more than 70% of total expenditure. Thus, the estimate for question 6 should be "b" instead of "c".

7: 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. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Annex 5 of the EBP <http://kenesh.kg/ru/draftlaw/311270/show> (<http://kenesh.kg/ru/draftlaw/311270/show>) <http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respu...> (<http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respublikanskom-byudzhete-kyrgy.html>) or attached

Comments: Researcher: Multi-year expenditures are only presented by administrative units. Annex 5 includes budget figures for 2 previous years, the budget year (2017), and projections for the two subsequent years (2018 and 2019). But it also should be mentioned, that projected expenditures for two subsequent years are taken from the Pre-Budget Statement (Medium-term budget forecast - Среднесрочный прогноз бюджета).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

8: 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. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.
- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Annex 11 of the EBP <http://kenesh.kg/ru/draftlaw/311270/show> (<http://kenesh.kg/ru/draftlaw/311270/show>)
<http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respu...> (<http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respublikanskom-byudzhete-kyrgy.html>)

Comments: Researcher: Program budget is presented for budget year 2017, as well as 2 years after that. Please see Annex 11 in the link. or attached in the Q 006. However, program classification provides only 41.4% of the total expenditures covered as shown in Annex 11.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Annex 11, Annex 11-1 of the EBP The answer should be (B) since more than 70 % of total expenses are presented by programs. Program budget is presented for budget year 2017, as well as 2 years beyond the budget year. There are two annexes of EBP (Annex 11 and Annex 11-1) in which expenses presented by programs. The researcher didn't take into account Annex 11-1. <http://www.minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-r...> (<http://www.minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respublikanskom-byudzhete-kyrgy.html>)

Researcher response: I've made a mistake in the calculation of total expenditure by individual programs. There is another one attachment showing expenditures by individual programs of 4 ministries. Expenditure by program is more than 70% of total expenditure. Thus, the response for this question should be "b" instead of "c".

9: 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. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Annex 3 of the EBP <http://kenesh.kg/ru/draftlaw/311270/show> (<http://kenesh.kg/ru/draftlaw/311270/show>)
<http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respu...> (<http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respublikanskom-byudzhete-kyrgy.html>) or see attached file.

Comments: Researcher: Annex 3 to the draft budget presents all individual tax revenue sources. Note that line item of "other taxes and fees" was used for BY-2 (fact). It makes 0.0034% of total revenue. Thus, this line item is minor.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

10: 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. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Annex 3 of the EBP <http://kenesh.kg/ru/draftlaw/311270/show> (<http://kenesh.kg/ru/draftlaw/311270/show>) <http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respu...> (<http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respublikanskomb-yudzhete-kyrgy.html>) or see file attached to Q 009.

Comments: Researcher: Annex 3 of the EBP (attached to Q 009) provides information on all sources of non-tax revenue. All revenues are divided into three main categories: 1. Tax revenues; 2. Received official transfers; 3. Non tax revenues. Note that line item "other non tax revenue" is presented and totals up to amounts varying from 1.4% to 2.9% of total revenue. Thus, this line item is minor.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

11: 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. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Annex 3 of the EBP <http://kenesh.kg/ru/draftlaw/311270/show> (<http://kenesh.kg/ru/draftlaw/311270/show>) <http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respu...> (<http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respublikanskomb-yudzhete-kyrgy.html>) Or see attachment to Q009.

Comments: Researcher: 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 EBP attached to Q 009.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

12: 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. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Annex 3 of the EBP <http://kenesh.kg/ru/draftlaw/311270/show> (<http://kenesh.kg/ru/draftlaw/311270/show>) <http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respu...> (<http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respublikanskomb-yudzhete-kyrgy.html>)

Comments: Researcher: 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.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

13: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.

e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Information on the amount of net new borrowing required during the budget year is presented in Annex 1 "Cash flows due to financing activities" and "Sources of Budget Deficit Coverage". Information on the total debt outstanding at the end of the budget year is presented in the Explanatory Note, pp. 20. It should be mentioned, that information dated as of June 30 2016 (while the budget year in question is 2017). Information on the interest payments on the external debt for the budget year is presented in the Explanatory Note, pp. 21-23 and information on the internal debt on pp. 21, 24-25. <http://kenesh.kg/ru/draftlaw/311270/show> (<http://kenesh.kg/ru/draftlaw/311270/show>) <http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respu...> (<http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respublikanskom-byudzhete-kyrgy.html>) Also see attachments.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: I do not agree with the score because all three estimates are presented. Please, see the same attached document "Explanatory Note to the EBP". On page 22, please, see 2 last paragraphs with the table on page 22 and 1st graph on page 23.

Government Reviewer

Opinion: Agree

Researcher response: The answer should remain "b". On p. 20 of Explanatory note, it is shown total debt outstanding as of June 30, 2016 only.

14: 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. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Annex 1 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://kenesh.kg/ru/draftlaw/311270/show> (<http://kenesh.kg/ru/draftlaw/311270/show>) <http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respu...> (<http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respublikanskom-byudzhete-kyrgy.html>)

Comments: Researcher: See Annex 1 and Explanatory Note, available from the link above, or as documents attached to Q 013.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: I do not agree with the score because all three estimates are presented in the document "Explanatory Note to EBP" on pages 20-25.

Government Reviewer

Opinion: Agree

Researcher response: Annex 1 and Explanatory Note provides information on debt and debt servicing expenditures; it provides some information on the type of debt servicing and on the composition by currency. But there is no information on interest rates and maturity profile. <http://kenesh.kg/ru/draftlaw/311270/show> <http://minfin.kg/ru/...> (<http://kenesh.kg/ru/draftlaw/311270/show> <http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respublikanskom-byudzhete-kyrgy.html>) The response remains unchanged.

15: 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. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

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://kenesh.kg/ru/draftlaw/311270/show> (<http://kenesh.kg/ru/draftlaw/311270/show>) <http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respu...> (<http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respublikanskombyudzhete-kyrgy.html>)

Comments: Researcher: See Explanatory Note from the link above, or attached to Q 013. A representative of Ministry of Economy stated that National Bank cannot make forecast for interest rates because it can adversely affect the market relations in the banking sector.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

16: 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. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Explanatory note pp. 59-64 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://kenesh.kg/ru/draftlaw/311270/show> (<http://kenesh.kg/ru/draftlaw/311270/show>) <http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respu...> (<http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respublikanskombyudzhete-kyrgy.html>)

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

17: 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. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Explanatory Note, p.14, discusses the effect of the reducing inefficient and non-priority spending, increasing the investment component of government spending and transition to the formation of the budget in the program format. Explanatory Note, pp.64-65, also includes a narrative discussion on transition to the formation of the budget in the program format. However, the Explanatory Note didn't include information on reduction of inefficient and non-priority spending. Also it should be noted that instead of increasing the investment component the targets for 2017 indicate a reduction in investment spending (see Explanatory Note, p. 58). Thus there is a discrepancy between the declared policy and planned targets. See links: <http://kenesh.kg/ru/draftlaw/311270/show> (<http://kenesh.kg/ru/draftlaw/311270/show>) <http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respu...> (<http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respublikanskombyudzhete-kyrgy.html>)

Comments: Researcher: See Explanatory Note following the link above, or the document attached to Q 013. On p. 32 of Explanatory Note there is an explanation to increase spending on the judicial system due to execution of the target program "Development of the judicial system". On p. 33 there is an explanation to increase spending on the General Prosecutor's Office in due to increase of wages in accordance with the Government decision.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

18: 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. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Pages 9, 12 and 13 of the Explanatory Note provide some information on some of the policies affecting revenue. But, for example on p. 12 of Explanatory Note shown information about the tax benefits and dates when their action will be completed. However, there is no information how the changes in tax benefits policy will affect revenues. See links: <http://kenesh.kg/ru/draftlaw/311270/show> (<http://kenesh.kg/ru/draftlaw/311270/show>) <http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respu...> (<http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respublikanskom-byudzhete-kyrgy.html>) or see the document attached to Q 013.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

19: 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. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Annex 5 presents budget expenditure by administrative classification for the 2 preceding the budget year BY, as well as the 2 years following the budget year. Annex 4 presents budget expenditure by functional classification for the 2 preceding the budget year BY. See links: <http://kenesh.kg/ru/draftlaw/311270/show> (<http://kenesh.kg/ru/draftlaw/311270/show>) <http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respu...> (<http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respublikanskom-byudzhete-kyrgy.html>)

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

20: 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. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

Answer: d.

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. See links: <http://kenesh.kg/ru/draftlaw/311270/show> (<http://kenesh.kg/ru/draftlaw/311270/show>) <http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respu...> (<http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respublikanskom-byudzhete-kyrgy.html>) or see the document attached to Q 06.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

21: 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. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The BY-1 figures provided in the EBP are those that were approved in 2015 for 2016. They have not been up-dated or changed in the EBP for 2017. See links on EBP 2017: <http://kenesh.kg/ru/draftlaw/311270/show> (<http://kenesh.kg/ru/draftlaw/311270/show>) <http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respu...> (<http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respublikanskom-byudzhete-kyrgy.html>) See links on EBP 2016: <http://minfin.kg/ru/novosti/byudzheth/zakony/zakon-kr-o-respu...> (<http://minfin.kg/ru/novosti/byudzheth/zakony/zakon-kr-o-respublikanskom-byudzhete-kyrgyzskoy-re2715.html>) or see attachments

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Ministry of Finance formulates the EBP in August. Usually, the Supplementary Budget is enacted at the end of year. For example, in FY 2016, the supplementary budget for 2016 was enacted at November 30, 2016, at the same day as EB for 2017. So, in the Executive's Budget Proposal for 2017, expenditures for 2016 weren't been updated from the original enacted levels since the supplementary budget for 2016 was enacted by the legislature at the same time as the EB for 2017. Thus, the presented expenditures within the EBP 2017 was the actual enacted expenditures.

<http://old.kabar.kg/rus/economics/full/115633> (<http://old.kabar.kg/rus/economics/full/115633>)

<http://www.minfin.kg/ru/novosti/byudzheth/zakony/zakon-kr-o-r...> (<http://www.minfin.kg/ru/novosti/byudzheth/zakony/zakon-kr-o-respublikanskom-byudzhete-kyrgyzskoy-re3710.html>)

Researcher response: Answer should remain "b" because during the year, a lot of changes are made to the republican budget through references (see Appendix "Нулевые передвижки_2016", "Плюсовые передвижки_2016". "Минусовые передвижки_2016"). This data was provided by the Central Treasury of the Kyrgyz Republic, but it is not reflected in the Executive's Budget Proposal, which is what the question asks.

22: 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. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Annex 1 shows economic classification for expenditures for 2015 (B-2) Annex 4 shows functional classification for expenditures for 2015 (B-2). Expenditure estimates are presented by administrative classification in Annex 5. Link: <http://kenesh.kg/ru/draftlaw/311270/show> (<http://kenesh.kg/ru/draftlaw/311270/show>) <http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respu...> (<http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respublikanskom-byudzhete-kyrgy.html>) or see the document attached to Q 007.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

23: 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. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.

- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
d. (0) No, not expenditures are presented by program for BY-2 and prior years.
e. Not applicable/other (please comment).

Answer: d.

Sources: The Annex 11 presents Budget by program for the BY, BY1 and BY2. But it does not present information for the prior years.
<http://kenesh.kg/ru/draftlaw/311270/show> (<http://kenesh.kg/ru/draftlaw/311270/show>) <http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respu...> (<http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respublikanskom-byudzhete-kyrgy.html>) or see attachment to Q006
Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

24: 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. (100) Two years prior to the budget year (BY-2).
b. (67) Three years prior to the budget year (BY-3).
c. (33) Before BY-3.
d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
e. Not applicable/other (please comment).

Answer: d.

Sources: Budget figures for BY-2 in the EBP were verified with actual budget figures for BY-2. But when EBP checked with the Budget Execution report fo BY 2015, the figures did not correspond in some administrative units. Links: <http://kenesh.kg/ru/draftlaw/311270/show> (<http://kenesh.kg/ru/draftlaw/311270/show>) <http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respu...> (<http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respublikanskom-byudzhete-kyrgy.html>) <http://minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byu...> (<http://minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosudarstvennogo-byudzheta-ky2875.html>) or see attachments
Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

25: 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. (100) Yes, revenue estimates for BY-1 are presented by category.
b. (0) No, revenue estimates for BY-1 are not presented by category.
c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Revenues by category are presented in Annex 3. See links: <http://kenesh.kg/ru/draftlaw/311270/show> (<http://kenesh.kg/ru/draftlaw/311270/show>) <http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respu...> (<http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respublikanskom-byudzhete-kyrgy.html>) or find the annex in the document attached to Q 009.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

26: 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. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: See Annex 3 to the EBP: <http://kenesh.kg/ru/draftlaw/311270/show> (<http://kenesh.kg/ru/draftlaw/311270/show>) <http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respu...> (<http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respublikanskom-byudzhete-kyrgy.html>) or in the document attached to Q 009.

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

27: 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. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The verification between EBP for BY 2017, Enacted Budget for BY 2016 and changes in the actual budget for BY-1 indicated that the data for BY-1 was taken as it was approved in 2016. Changes in the actual budget for BY-1 made during 2016 weren't taken into account in the EBP for BY 2017. Changes in the actual budget for BY-1 are provided here: <http://minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakon...> (<http://minfin.kg/ru/novosti/proekt-byudzheta807/proekt-zakona-kr-o-respublikanskom-byudzhete-kyrgy3438.html>) Links for EBP 2017 provided here: <http://kenesh.kg/ru/draftlaw/311270/show> (<http://kenesh.kg/ru/draftlaw/311270/show>) <http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respu...> (<http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respublikanskom-byudzhete-kyrgy.html>) or see attachments

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Ministry of Finance formulates the EBP in August. Usually, the Supplementary Budget is enacted at the end of year. For example, in FY 2016, the supplementary budget for 2016 was enacted on November 30, 2016, the same day as EB for 2017. So, in the Executive's Budget Proposal for 2017 revenues for 2016 weren't been updated from the original enacted levels since the supplementary budget for 2016 was enacted by the legislature at the same day as EB for 2017. Thus, the presented revenues within the EBP 2017 was the actual enacted revenues .

Researcher response: Monthly reports on budget revenues for 2016 shows difference between actual and forecast revenues. The adjusted data on revenues were not reflected in the EBP for 2017 (See Attachment "Ресурсы за 2016год"), which is what this question asks.

28: 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. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Annex 3 of the EBP provides data for previous years (BY-2) and BY+ years (BY+2) <http://kenesh.kg/ru/draftlaw/311270/show> (<http://kenesh.kg/ru/draftlaw/311270/show>) <http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respu...> (<http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respublikanskom-byudzhete-kyrgy.html>) or see attachment for Q009

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

29: 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. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) 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. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: see Annex 3 that provide individual sources of revenue by types of taxes and revenue items <http://kenesh.kg/ru/draftlaw/311270/show> (<http://kenesh.kg/ru/draftlaw/311270/show>) <http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respu...> (<http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respublikanskom-byudzhete-kyrgy.html>) or attached to Q009

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

30: 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. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The revenue data for BY-2 presented in the EBP-2016 at Annex 3 <http://kenesh.kg/ru/draftlaw/311270/show> (<http://kenesh.kg/ru/draftlaw/311270/show>) <http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respu...> (<http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respublikanskom-byudzhete-kyrgy.html>) or see attachment for Q009 was verified with actual execution at <http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii...> (<http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosudarstvennogo-byudzheta-ky2875.html>) or see attachment "Budget Execution Report_Revenues_2015"

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

31: 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. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: In the Explanatory note, p. 20 is presented total debt outstanding dated as of June 30, 2016. There is no information on total debt outstanding at the end of BY-1. The amount of net new borrowing required during BY-1 is presented in Annex 1 "Cash flows due to financing

activities" and "Sources of Budget Deficit Coverage". Interest payments on the debt are presented in the Explanatory note, p. 21 (BY-2 - BY+2). Interest rates on the debt instruments and maturity profile of the debt are missing. Information on external debt is presented in the Explanatory note, p. 22-24, on external debt is presented on p. 24-25. See the Note following the link: <http://kenesh.kg/ru/draftlaw/311270/show> (<http://kenesh.kg/ru/draftlaw/311270/show>) <http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respu...> (<http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respublikanskom-byudzhete-kyrgy.html>) or find it attached to Q 013.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

32: 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. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The debt figures related to the debt servicing and interest payments that are reflected in the EBP's Explanatory Note pp. 21-25 present actual figures for 2015-2016. See the links: <http://kenesh.kg/ru/draftlaw/311270/show> (<http://kenesh.kg/ru/draftlaw/311270/show>) <http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respu...> (<http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respublikanskom-byudzhete-kyrgy.html>) But not all the core information is available. The EBP figures were verified with the executed budget at 2015: <http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii...> (<http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosudarstvennogo-byudzheta-ky2875.html>) The Explanatory note also attached to Q 013.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

33: 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. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

Answer: c. (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. Also, in the Explanatory Note, p. 53 contains information on transfers from the budget to the Social Fund. However, the EBP does not provide a statement of the purpose of the Social Fund. Also, the EBP does not provide details on total expenditure of Social Fund. For example, in the Social Fund budget on program basis (Annex 11) shown expenditures equal 17.5 bln. som, it makes only 44% of total Social Funds budget (20.5 bln.som (Social Fund revenues) + 17.5 bln. som (transfers from the budget) = 40 bln.som) Please refer to Annex 2 of the EBP: <http://kenesh.kg/ru/draftlaw/311270/show> (<http://kenesh.kg/ru/draftlaw/311270/show>) <http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respu...> (<http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respublikanskom-byudzhete-kyrgy.html>) or the attached document to Q006 and Q013.

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

34: 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. (100) Yes, central government finances are presented on a consolidated basis.
b. (0) No, central government finances are not presented on a consolidated basis.
c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The consolidated budget is presented in Annex 2 of the EBP: <http://kenesh.kg/ru/draftlaw/311270/show> (<http://kenesh.kg/ru/draftlaw/311270/show>) <http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respu...> (<http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respublikanskom-byudzhete-kyrgy.html>) or see the document attached to Q 033.
Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
d. (0) No, estimates of intergovernmental transfers are not presented.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Explanatory Note, p.26, 27 and p.55, 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://kenesh.kg/ru/draftlaw/311270/show> (<http://kenesh.kg/ru/draftlaw/311270/show>) <http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respu...> (<http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respublikanskom-byudzhete-kyrgy.html>) The Explanatory Note is also attached at Q 013. Annex 10 is attached to this question.
Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

36: 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. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
d. (0) 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).

Answer: d.

Sources: n/a

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

37: 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. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The so-called subsidies to public corporations are presented in the Annex 1. The narrative discussion for most of the subsidies is presented in the Explanatory Note pp. 39, 44 and 54. But it should also be mentioned that the amount of subsidies in Annex 1 and in the Explanatory Note do not fully match (the gap is less than 5%). <http://kenesh.kg/ru/draftlaw/311270/show> (<http://kenesh.kg/ru/draftlaw/311270/show>) <http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respu...> (<http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respublikanskom-byudzhete-kyrgyz.html>) The Explanatory Note is also attached at Q 013.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

38: 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. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Some quasi-fiscal activities are presented, but not all. For example p. 27 of the Explanatory Note cites: "- 50% compensation of the expenses of the population for the electricity payments that provides from the budget and compensation for the thermal energy in Osh city. - According to Government decree dated 20.11.2014 №660 the compensation of the expenses related to the heating services provided at rates controlled by government. p.54 also says "for subsidizing the interest rates for agricultural producers 700 million soms are foreseen." Should be mentioned, that amount of compensations for the electricity payments and heating services are not presented in the Explanatory Note. The Explanatory Note can be found at the link: <http://kenesh.kg/ru/draftlaw/311270/show> (<http://kenesh.kg/ru/draftlaw/311270/show>) <http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respu...> (<http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respublikanskom-byudzhete-kyrgyz.html>) or attached to Q 013.

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

39: 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. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Annex 1 provide information on total financial assets. However, Annex 1 shows Information about the sale and purchase equities, i.e. didn't shown the total value of equities held by the Government. For example, government has a share in no less than 39 joint-stock companies (<http://www.fgi.gov.kg/ru/get/subcategory/26> (<http://www.fgi.gov.kg/ru/get/subcategory/26>)). Links for Annex 1: <http://kenesh.kg/ru/draftlaw/311270/show> (<http://kenesh.kg/ru/draftlaw/311270/show>) <http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respu...> (<http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respublikanskom-byudzhete-kyrgyz.html>) or find them attached to previous questions: Annex 1 in Q 005

Comments: Researcher: no

Peer Reviewer**Opinion:** Agree with Comments**Comments:** I agree with the score but the link presented in the Sources is not correct or expired. <http://www.fgi.gov.kg/ru/get/subcategory/26> (<http://www.fgi.gov.kg/ru/get/subcategory/26>)**Government Reviewer****Opinion:** Agree**Researcher response:** Unfortunately, the link provided by the Peer Reviewer is no working either. The Fund of Management of the State Property of the Kyrgyz Republic has reworked the official website. By following this link (http://www.fgi.gov.kg/index.php?act=view_cat&cat=46 (http://www.fgi.gov.kg/index.php?act=view_cat&cat=46)), one can view some of the joint-stock companies where the state is the owner.**40: 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. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)**Sources:** Annex 1 provides information on total changes in non-financial assets, and Annex 6 on changes held by each administrative unit. However, the actual list of non financial assets is not available. <http://kenesh.kg/ru/draftlaw/311270/show> (<http://kenesh.kg/ru/draftlaw/311270/show>) <http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respu...> (<http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respublikanskombyudzhete-kyrgyz.html>) See also attachment to Q005 and this question.**Comments:** Researcher: no**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**41: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?**

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

Answer: d.**Sources:** No estimates of arrears are provided**Comments:** Researcher: no**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**42: 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. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.

- d. (0) No, information related to contingent liabilities is not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: Information on contingent liabilities is not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

43: 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. (100) 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. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
c. (33) Yes, information is presented, but it excludes some core elements.
d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: Information on future liabilities is not available.

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

44: 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. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
d. (0) No, estimates of the sources of donor assistance are not presented.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Annex 7 presents donor assistance provided by type of assistance (loan, grant) within the Development Budget; budget support is described separately, on pp. 11-12 and 55-59 of the Explanatory Note as official transfers to the budget. Annex 3 provide information on received official transfers. Annex 1, 7 and the Explanatory Note can be found at: <http://kenesh.kg/ru/draftlaw/311270/show> (<http://kenesh.kg/ru/draftlaw/311270/show>) <http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respu...> (<http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respublikanskomb-yudzhete-kyrgy.html>) Alternatively, Annex 7 is also attached here, the Explanatory Note is attached to Q 013, Annex 3 is attached to Q 009.

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

45: 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. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The Explanatory Note, pp. 12-13, provide information on tax expenditures. But, the amount of tax expenditures is missing. <http://kenesh.kg/ru/draftlaw/311270/show> (<http://kenesh.kg/ru/draftlaw/311270/show>) <http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respu...> (<http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respublikanskom-byudzhetekyrgyz.html>) The Explanatory Note is attached to Q 013.

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

46: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Pages.6-12 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. In the intergovernmental arrangements there is tax split of 50/50, that is clearly stated in the Budget Law. In addition, it is stated that the 50(%) that goes to the Local Self Governments (LSGs) can be used to finance local functions (see article 10 of the Budget Law). There is also a specific grant that the LSGs can get, the so-called "stimulative (shared)" grant that the LSGs can get from the central budget for specific developmental objectives (i.e., reconstruction of buildings, grounds, infrastructure ,etc). See the amounts on p.55 of the Explanatory Note). See the Explanatory Note and Budget Law at: <http://kenesh.kg/ru/draftlaw/311270/show> (<http://kenesh.kg/ru/draftlaw/311270/show>) <http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respu...> (<http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respublikanskom-byudzhetekyrgyz.html>) or attached to Q 013 and attachment for this question.

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

47: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: c. (33)

Sources: In both the macroeconomics part (pp.3-5) and expenditure part of the Explanatory Note, there are some 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://kenesh.kg/ru/draftlaw/311270/show> (<http://kenesh.kg/ru/draftlaw/311270/show>) <http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respu...> (<http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respublikanskom-byudzhetekyrgyz.html>) or attached to Q 013.

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

48: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: c. (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 tax expenditures (the Explanatory Note, pp. 12-13), intergovernmental relations (the Explanatory Note, pp. 25-26), social benefits (the Explanatory Note, p. 52). <http://kenesh.kg/ru/draftlaw/311270/show> (<http://kenesh.kg/ru/draftlaw/311270/show>) <http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respu...> (<http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respublikanskom-byudzhete-kyrgy.html>) or attached to Q 013.

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

49: 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. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Information on nonfinancial data on inputs is not presented.

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

50: 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. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Annex 11 presents some information on non-financial outputs from some programs and some administrative units. However, Annex 11 does not present programs for the Ministry of Internal Affairs, State Committee on National Security, State Committee on Defense. See this Annex at: <http://kenesh.kg/ru/draftlaw/311270/show> (<http://kenesh.kg/ru/draftlaw/311270/show>) <http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respu...> (<http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respublikanskom-byudzhete-kyrgy.html>) or attached to Q 006.

Comments: Researcher: Program budget is presented only for less than 50% of the total budget, but whatever is presented contains output result for the budget funds.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

51: Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) 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).

Answer: b. (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://kenesh.kg/ru/draftlaw/311270/show> (<http://kenesh.kg/ru/draftlaw/311270/show>) <http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respu...> (<http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respublikanskom-byudzhete-kyrgy.html>) or the document attached to Q 006.

Comments: Researcher: Performance targets are assigned for all the non-financial data presented. However, the non-financial data are presented for less than 50% of the total amount of the budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Annex 11-1 should be added.

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

- a. (100) 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. (67) 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. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) 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).

Answer: a. (100)

Sources: Annexes 1 and 6 provides information on the amount of benefits to the population (Пособия по социальной помощи населению). Page 52 of the Explanatory Note provide the estimates of the policies for vulnerable groups (expenditures on state benefits, compensation and benefits, social insurance, unemployment benefits, paid public works, among others). Annex 11-1 provides financial and non-financial amounts for specific social policies for vulnerable groups. See: <http://kenesh.kg/ru/draftlaw/311270/show> (<http://kenesh.kg/ru/draftlaw/311270/show>) <http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respu...> (<http://minfin.kg/ru/novosti/novosti/proekt-zakona-kr-o-respublikanskom-byudzhete-kyrgy.html>) Annex 1 and 6 is also attached to Q 001, and Explanatory Note to Q 013. Annex 11-1 attached to this question.

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

53: 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. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.
- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Ministry of Finance posted on its website the budget calendar that sets the deadlines for submission of all the Budget documents, see link: <http://minfin.kg/ru/novosti/byudzhets/byudzhetsnyy-kalendar/ka...> (<http://minfin.kg/ru/novosti/byudzhets/byudzhetsnyy-kalendar/kalendar-formirovaniya-proekta-respublikanskogo-by.html>) The Law on Basic Principles of Budget Law sets the deadlines for submission of all the Budget documents (in particular, see articles 40-45). See link: <http://cbd.minjust.gov.kg/act/view/ru-ru/86> (<http://cbd.minjust.gov.kg/act/view/ru-ru/86>) Also the Ministry of Finance posted on its website the Budget Circular for 2017-2019 years (page 2) See link: <http://minfin.kg/ru/novosti/byudzhets/programmalyk-byudzhets/m...> (<http://minfin.kg/ru/novosti/byudzhets/programmalyk-byudzhets/minfin-kr-razrabotal-byudzhetsnyy-tsirkulyar-po-sos.html>)

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

54: 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. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: c. (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.

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

55: 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. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Mid-Term Financial Framework (Среднесрочный прогноз бюджета) provides information on expenditure projections by each type of total expenditure (pp. 23-33), by administrative and program classification (from pp. 56 to 369). Tables 7 and 9 give the functional and administrative classifications respectively.

Comments: Researcher: The Mid-Term Budget provides expenses by administrative, functional and program classifications. Before the break down there is a generic description of policy priorities.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

56: 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. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Information on revenue projections, policies and priorities is presented in MTFF (Среднесрочный прогноз бюджета) pp 19-22. It reflects the changes in the revenues due to accession of the country to Eurasian economic Union. The Table 2 provides data on tax revenues, non-tax revenues, official transfers, etc.

Comments: Researcher: The document includes pretty much the same level of content on revenue as in the previous round of the Open Budget Survey.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

57: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: See MTFF attached to Q 54, or the following link: <http://www.minfin.kg/ru/novosti/byudzheta/respublikanskiy-byudzheta-srednesrochnyy-prognoz-byudzheta-kyrgyzskoy-respub.html>

Comments: Researcher: MTFF (СПБ): pp. 39 provides information on total debt, pp 34-38 provide info on interest payments, internal and external debt actual and projections. Attached to the MTFF, Excel table 4 (cells l44 and l57) provide information on net (internal and external) borrowing to finance the budget deficit. See also Excel table 6 (called таб 6) f47 and f56.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.minfin.kg/ru/novosti/byudzhet/respublikanskiy-byu...> (<http://www.minfin.kg/ru/novosti/byudzhet/respublikanskiy-byudzhet/srednesrochnyy-prognoz-byudzhet/srednesrochnyy-prognoz-byudzhet-kyrgyzskoy-respub.html>)

Comments: Researcher: The MTFP provides first the discussion of BY-3 data and then presents BY+3 data. So, overall, it covers a minimum of 6 years of data; in some cases the data are presented for 7 years, and for administrative classification the data are presented for 4 years (BY-1 to BY+3).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

59: Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.minfin.kg/ru/novosti/byudzhet/zakony/zakon-kr-o-r...> (<http://www.minfin.kg/ru/novosti/byudzhet/zakony/zakon-kr-o-respublikanskom-byudzhete-kyrgyzskoy-re3710.html>)

Comments: Researcher: Detailed information by type of classification is provided in the Annexes to Enacted Budget (Закон Кыргызской Республики "О республиканском бюджете Кыргызской Республики на 2014 год и прогнозе на 2015-2016 годы"). Annex 1. Economic Classification; Annex 4 provides Functional classification; and Annexes 5-6 Administrative and Economic classification by administrative units. See the attached document, or follow the link above.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

60: Does the Enacted Budget present expenditure estimates for individual programs?

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://www.minfin.kg/ru/novosti/byudzhet/zakony/zakon-kr-o-r...> (<http://www.minfin.kg/ru/novosti/byudzhet/zakony/zakon-kr-o-respublikanskom-byudzhete-kyrgyzskoy-re3710.html>)

Comments: Researcher: The Enacted Budget provides Annex 11 Program Budget. It presents about 69% of all budget expenditures in programmatic way.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Annex 3 provides budget revenue by sources <http://www.minfin.kg/ru/novosti/byudzhet/zakony/zakon-kr-o-r...> (<http://www.minfin.kg/ru/novosti/byudzhet/zakony/zakon-kr-o-respublikanskom-byudzhete-kyrgyzskoy-re3710.html>) (At the end of the Law there is a hyperlink to Annexes - Приложение) If you click on it the Annexes will start downloading as a ZIP file.

Comments: Researcher: Annex 3 provides budget revenues by sources; type of tax revenues, official transfers, dividends from SOEs or the National Bank paid. Annex 2 provides total revenue info and Annex 3.1 provides info of the revenues that agencies collect for services (eg. issuing licenses, giving statements, etc)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

62: Does the Enacted Budget present individual sources of revenue?

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Annex 3 of the EB 2017 <http://www.minfin.kg/ru/novosti/byudzhet/zakony/zakon-kr-o-r...> (<http://www.minfin.kg/ru/novosti/byudzhet/zakony/zakon-kr-o-respublikanskom-byudzhete-kyrgyzskoy-re3710.html>)

Comments: Researcher: Annex 3 provides all sources of budget revenues including tax, non-tax revenues, penalties and fines, official transfers, royalties, dividends from SOE and National Bank.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

63: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.minfin.kg/ru/novosti/byudzhet/zakony/zakon-kr-o-r...> (<http://www.minfin.kg/ru/novosti/byudzhet/zakony/zakon-kr-o-respublikanskom-byudzhete-kyrgyzskoy-re3710.html>) [Annexes can be seen at the very bottom of the page.] Annex 1 and Explanatory Note pages 20-25

Comments: Researcher: Annex 1 of the EB provides info on interest payments: Raw 36 on interest payments for external borrowing and Raw 38 on Government bills, further rows 82-100 outline the sources of deficit coverage that represents the amount of new borrowing. The information on total debt presented in the Explanatory Note page 20.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.minfin.kg/ru/novosti/novosti/grazhdanskiy-byudzhe...> (<http://www.minfin.kg/ru/novosti/novosti/grazhdanskiy-byudzhet-kyrgyzskoy-respubliki-na-201.html>)

Comments: Researcher: The Citizens Budget of EB 2017 includes contact information (at the very beginning of the document), macroeconomic projections, composition of the GDP, breakdown of budget revenues by source, breakdown of expenses by functional and administrative classifications. In the explanations on expenses, it also provides information on the priorities for the budget 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

65: How is the Citizens Budget disseminated to the public?

- a. (100) 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. (67) 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. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://www.minfin.kg/ru/novosti/novosti/minfin-kr-razrabotal...> (<http://www.minfin.kg/ru/novosti/novosti/minfin-kr-razrabotal-grazhdanskiy-byudzhet-k-proek.html>)

Comments: Researcher: (i) A presentation in PDF was made available on the web-site of the Ministry; (ii) A billboard version was made available at the public reception of the Ministry

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: b. (67)

Sources: On-line citizens questions: <http://www.minfin.kg/ru/onlayn-kayryluu129.html> (<http://www.minfin.kg/ru/onlayn-kayryluu129.html>) Sectoral Budget discussion of selected sectors: <http://www.minfin.kg/ru/novosti/novosti/v-bishkeke-budut-org...> (<http://www.minfin.kg/ru/novosti/novosti/v-bishkeke-budut-organizovany-prezentatsii-proekto.html>) Budget hearings in 3 cities: <http://www.minfin.kg/ru/novosti/novosti/2017-zhylga-byudzhet...> (<http://www.minfin.kg/ru/novosti/novosti/2017-zhylga-byudzhetin-dolbooru-boyuncha-5-12-avg.html>)

Comments: Researcher: 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 - OHC). 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. The MinFin held budget hearings for 2017 EBP in the capital city and two regional towns in 2016 before submitting it to the Parliament.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

67: Are “citizens” versions of budget documents published throughout the budget process?

- a. (100) 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. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: 2016 EB and EBP: <http://www.minfin.kg/ru/novosti/grazhdanskiy-byudzheta-vedomstvovluch-klassifikatsiya-boyuncha-aylyk-chygaz/v-avguste-2016-g-kassovoe-ispolnenie-byudzheta-po-.html> 2017 EBP: <http://www.minfin.kg/ru/novosti/grazhdanskiy-byudzheta-vedomstvovluch-klassifikatsiya-boyuncha-aylyk-chygaz/v-avguste-2017-g-kassovoe-ispolnenie-byudzheta-po-.html>

Comments: Researcher: The MinFin prepares citizens version of EBP and EB.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Administrative Classification sample for August 2016: <http://www.minfin.kg/ru/novosti/otchet-ob-ispolnenii-byudzheta-vedomstvovluch-klassifikatsiya-boyuncha-aylyk-chygaz/v-avguste-2016-g-kassovoe-ispolnenie-byudzheta-po-.html> Sample of Treasury Report (revenues and expenditures for Jan-Aug 2016) <http://www.kazna.gov.kg/index.php/ispolnenie-byudzheta/otche...> (<http://www.kazna.gov.kg/index.php/ispolnenie-byudzheta/otchet-ob-ispolnenii-byudzheta/file/280-otchet-ob-ispolnenii-gosudarstvennogo-byudzheta-za-yanvar-avgust-2016-goda>)

Comments: Researcher: In-Year Reports are provided in two ways: (i) IYR reports compiled by the Treasury, which provide budget execution information by functional and economic classification of expenditure; and (ii) reports of the Ministry of Finance that provide information by administrative and economic classification of expenditure.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

69: Do the In-Year Reports present actual expenditures for individual programs?

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: As per MinFin staff, Mr. Asangulov, the program classification has been developed, but not adopted. So the program budget reporting is still in process.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: b.

Sources: <http://www.minfin.kg/ru/novosti/ezhemesyachnyy-otchet-po-isp...> ([http://www.minfin.kg/ru/novosti/ezhemesyachnyy-otchet-po-ispolneniyu-byudzheta.html](http://www.minfin.kg/ru/novosti/ezhemesyachnyy-otchet-po-ispolneniyu-byudzheta/ezhemesyachnyy-otchet-po-ispolneniyu-byudzheta.html))

Comments: Researcher: The IYRs do not compare the enacted budget figures or previous years budget figures with current budget execution.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

71: Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.kazna.gov.kg/index.php/ispolnenie-byudzheta/otche...> (<http://www.kazna.gov.kg/index.php/ispolnenie-byudzheta/otchet-ob-ispolnenii-byudzheta>) or <http://www.minfin.kg/ru/novosti/ezhemesyachnyy-otchet-po-isp...> ([http://www.minfin.kg/ru/novosti/ezhemesyachnyy-otchet-po-ispolneniyu-byudzheta.html](http://www.minfin.kg/ru/novosti/ezhemesyachnyy-otchet-po-ispolneniyu-byudzheta/ezhemesyachnyy-otchet-po-ispolneniyu-byudzheta.html)) or http://budget.okmot.kg/ru/inc_terr/index.html

Comments: Researcher: In their IYRs, both the MinFin and Treasury sites show actual revenue collections. The data for previous periods can be computed from the Budget InfoPortal budget.okmot.kg (<http://budget.okmot.kg>), which gives cumulative data from 2013 to present. However, it requires calculations.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.kazna.gov.kg/index.php/ispolnenie-byudzheta/otche...> (<http://www.kazna.gov.kg/index.php/ispolnenie-byudzheta/otchety-ob-ispolnenii-byudzheta>) or <http://www.minfin.kg/ru/novosti/ezhemesyachnyy-otchet-po-isp...> ([http://www.minfin.kg/ru/novosti/ezhemesyachnyy-otchet-po-ispolneniyu-byudzheta.html](http://www.minfin.kg/ru/novosti/ezhemesyachnyy-otchet-po-ispolneniyu-byudzheta/ezhemesyachnyy-otchet-po-ispolneniyu-byudzheta.html)) or http://budget.okmot.kg/ru/inc_terr/index.html (http://budget.okmot.kg/ru/inc_terr/index.html)

Comments: Researcher: All the Revenue collections by type of taxes are presented in the IYR.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

73: 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. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.

b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.

c. Not applicable/other (please comment).

Answer: b.

Sources: <http://www.kazna.gov.kg/index.php/ispolnenie-byudzheta/otche...> (<http://www.kazna.gov.kg/index.php/ispolnenie-byudzheta/otchety-ob-ispolnenii-byudzheta>)

Comments: Researcher: No comparison is made with either the original estimate for that period (based on the enacted budget), or the same period in the previous year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

74: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.

b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.

c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.

d. (0) No, none of the three estimates related to government borrowing and debt are not presented.

e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://www.kazna.gov.kg/index.php/ispolnenie-byudzheta/otche...> (<http://www.kazna.gov.kg/index.php/ispolnenie-byudzheta/otchety-ob-ispolnenii-byudzheta>) or <http://www.minfin.kg/ru/novosti/ezhemesyachnyy-otchet-po-isp...> ([http://www.minfin.kg/ru/novosti/ezhemesyachnyy-otchet-po-ispolneniyu-byudzheta.html](http://www.minfin.kg/ru/novosti/ezhemesyachnyy-otchet-po-ispolneniyu-byudzheta/ezhemesyachnyy-otchet-po-ispolneniyu-byudzheta.html)) or <http://budget.okmot.kg/en/> (<http://budget.okmot.kg/en/>)

Comments: Researcher: IYRs provide information on net borrowing and interest payment but not data on total debt. Net borrowing info is provided on sheet 32-33 at row 95 for internal net borrowing and row 118 for external net borrowing. Also on sheet "Source of funding" (источник) there is a detailed info on net borrowing to cover budget deficit. The interest payments are presented in the rows 26 and 27 of the Expenditure worksheet (Расходы) with a breakdown of interest payments on internal debt - row 26 and external debt row 27.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

75: 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. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.

b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.

c. (33) Yes, information is presented, but it excludes some core elements.

- d. (0) No, information related to composition of total actual debt outstanding is not presented.
e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.kazna.gov.kg/index.php/ispolnenie-byudzhetta/otchet...> (<http://www.kazna.gov.kg/index.php/ispolnenie-byudzhetta/otchet-ob-ispolnenii-byudzhetta>) or <http://www.minfin.kg/ru/novosti/ezhemesyachnyy-otchet-po-isp...> ([http://www.minfin.kg/ru/novosti/ezhemesyachnyy-otchet-po-ispolneniyu-byudzhetta.html](http://www.minfin.kg/ru/novosti/ezhemesyachnyy-otchet-po-ispolneniyu-byudzhetta/ezhemesyachnyy-otchet-po-ispolneniyu-byudzhetta.html)) or <http://budget.okmot.kg/en/> (<http://budget.okmot.kg/en/>)

Comments: Researcher: The IYR present info on net borrowing and interest payments divided into internal and external source. However, the info on total borrowing and maturity profile of the debt is missing.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) 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. (67) 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. (33) 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. (0) No, the estimates for macroeconomic forecast have not been updated.
e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.minfin.kg/ru/novosti/otchet-y-po-ispolneniyu-byudz...> (<http://www.minfin.kg/ru/novosti/otchet-y-po-ispolneniyu-byudzhetta/polugodovoy-obzor--ispolneniya-byudzhetta/itogi-ispolneniya-respublikanskogo-byudzhetta-za-i-.html>) and slide attached

Comments: Researcher: The 2016 version of the document that used to be considered a Mid-Year Review in previous years, is short and lacks comprehensiveness, in particular regarding the forward looking macro and fiscal estimates, which are missing. Information detail and explanatory power are of less quality than in previous years. Such document is presented as an Excel Table and Power Point presentation that provides comparisons with previous year's same period figure. It does not provide any explanations or adjustments to the budget figures, policies, etc. It cannot be considered a Mid-Year Review because it does not comply with the OBS methodology requirements any longer.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
d. (0) No, expenditure estimates have not been updated.
e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.minfin.kg/ru/novosti/otchet-y-po-ispolneniyu-byudz...> (<http://www.minfin.kg/ru/novosti/otchet-y-po-ispolneniyu-byudzhetta/polugodovoy-obzor--ispolneniya-byudzhetta.html>)

Comments: Researcher: The 2016 version of the document that used to be considered a Mid-Year Review in previous years, cannot be considered a Mid-Year Review because it does not comply with the OBS methodology requirements any longer. It provides actual expenditures and revenues, but the comparison with planned figures has not been provided. Neither were the new estimates for budget figures provided.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

78: 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. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.minfin.kg/ru/novosti/otchety-po-ispolneniyu-byudz...> (<http://www.minfin.kg/ru/novosti/otchety-po-ispolneniyu-byudzeta/polugodovoy-obzor--ispolneniya-byudzeta/itogi-ispolneniya-respublikanskogo-byudzeta-za-i-.html>)

<http://www.kazna.gov.kg/index.php/ispolnenie-byudzeta/otche...> (<http://www.kazna.gov.kg/index.php/ispolnenie-byudzeta/otchety-ob-ispolnenii-byudzeta/file/277-otchet-ob-ispolnenii-gosudarstvennogo-byudzeta-za-yanvar-iyun-2016-goda>)

<http://www.minfin.kg/ru/novosti/novosti/za-polgoda-2016-goda...> (<http://www.minfin.kg/ru/novosti/novosti/za-polgoda-2016-goda-kassovoe-ispolnenie-byudzeta.html>)

Comments: Researcher: The 2016 version of the document that used to be considered a Mid-Year Review cannot be considered a Mid-Year Review because it does not comply with the OBS methodology requirements any longer. Such document consists of 4 pieces of info: a public statement on the web-site, a power point presentation, 6 months budget execution by economic and functional classification, and 6 month budget execution by administrative classification.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.minfin.kg/ru/novosti/otchety-po-ispolneniyu-byudz...> (<http://www.minfin.kg/ru/novosti/otchety-po-ispolneniyu-byudzeta/polugodovoy-obzor--ispolneniya-byudzeta/itogi-ispolneniya-respublikanskogo-byudzeta-za-i-.html>)

Comments: Researcher: The 2016 version of the document that used to be considered a Mid-Year Review cannot be considered a Mid-Year Review because it does not comply with the OBS methodology requirements any longer. In addition, this document does not include program-level estimates.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

80: Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.minfin.kg/ru/novosti/otchety-po-ispolneniyu-byudz...> (<http://www.minfin.kg/ru/novosti/otchety-po-ispolneniyu-byudzbeta/polugodovoy-obzor--ispolneniya-byudzbeta/itogi-ispolneniya-respublikanskogo-byudzbeta-za-i-.html>)

Comments: Researcher: The 2016 version of the document that used to be considered a Mid-Year Review cannot be considered a Mid-Year Review because it does not comply with the OBS methodology requirements any longer. This document does not include updates on revenue estimates (it does not include updated estimates at all).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: <http://www.minfin.kg/ru/novosti/otchety-po-ispolneniyu-byudz...> (<http://www.minfin.kg/ru/novosti/otchety-po-ispolneniyu-byudzbeta/polugodovoy-obzor--ispolneniya-byudzbeta/itogi-ispolneniya-respublikanskogo-byudzbeta-za-i-.html>)

Comments: Researcher: The 2016 version of the document that used to be considered a Mid-Year Review cannot be considered a Mid-Year Review because it does not comply with the OBS methodology requirements any longer. This document presents budget execution figures by all type of revenues, but it does not provide forward-looking, annual estimates expected by the end of the year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

82: Does the Mid-Year Review of the budget present individual sources of revenue?

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.minfin.kg/ru/novosti/novosti/za-polgoda-2016-goda...> (<http://www.minfin.kg/ru/novosti/novosti/za-polgoda-2016-goda-kassovoe-ispolnenie-byudzbeta.html>)

Comments: Researcher: All the actual revenues for 6 months are presented by sources of revenue. However, the 2016 version of the document that used to be considered a Mid-Year Review in previous rounds, cannot be considered a Mid-Year Review because it does not comply with the OBS methodology requirements any longer.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

83: 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. (100) 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. (67) 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. (33) 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. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.minfin.kg/ru/novosti/novosti/za-polgoda-2016-goda...> (<http://www.minfin.kg/ru/novosti/novosti/za-polgoda-2016-goda-kassovoe-ispolnenie-byudzheta.html>)

Comments: Researcher: The 2016 version of the document that used to be considered a Mid-Year Review in previous years, cannot be considered a Mid-Year Review because it does not comply with the OBS methodology requirements any longer. This document presents information on debt servicing, i.e. interest payments on internal and external debt, the amount of new borrowing from internal and external sources; but it does not provide data on total amount of debt. All the data refers to 6 months of actuals (budget execution), but there is no information on budget estimate to be expected by end of FY 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

84: 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. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) 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. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii...> (<http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosudarstvennogo-byudzheta-ky2875.html>) also attached

Comments: Researcher: The Excel file gives comparative execution to enacted figures and past year figures. The Explanatory Note gives a generic description and states the actual increase/decrease or percentage changes on pp 12-20, and gives detailed explanation for changes in discussion of the expenditures by functions from page 21 to p 46.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii...> (<http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosudarstvennogo-byudzheta-ky2875.html>) All the files attached to Q84

Comments: Researcher: The two Excel Files provide all budget figures in Administrative, Functional and Economic Classification.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Year-End Report does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: No program budget data are presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

87: 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. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) 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. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii...> (<http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosudarstvennogo-byudzheta-ky2875.html>) also see files attached to Q84

Comments: Researcher: The excel file YER_2016_State.xls worksheet "revenue" (доходы) and "worksheet" (доходы РБ) provides info on each revenue source with planned and actual. The Explanatory Note gives a narrative to changes in each source of revenue (pages 3-8).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii...> (<http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosudarstvennogo-byudzheta-ky2875.html>)

Comments: Researcher: Both the excel files and the Explanatory Note present revenue by sources: tax, non-tax, dividends, penalties, etc.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

89: Does the Year-End Report present individual sources of revenue?

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii...> (<http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosudarstvennogo-byudzheta-ky2875.html>)

Comments: Researcher: Excel Tables provide in worksheets revenue (доходы) and Revenue RB (доходы РБ) presents all the budgetary revenues by each individual source of revenues (type of taxes, royalties, penalties, etc.).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

90: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: c. (33)

Sources: <http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii...> (<http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosudarstvennogo-byudzheta-ky2875.html>) YER Explanatory Note pp. 37-46.

Comments: Researcher: The Explanatory Note to YER 2015 on pp 37-46 provides information on net borrowing and interest payments estimated and actual for internal debt (pp. 37-38) and debt servicing for external debt (pp. 39-41). On page 46, the Explanatory Note provides the actual total amount of public debt, but it does not provide figures of planned debt.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

91: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: Explanatory Note to YER 2015 <http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii...> (<http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosudarstvennogo-byudzheta-ky2875.html>)

Comments: Researcher: The Explanatory Note provides the actual macroeconomic outcomes, but does not show the initial projections and does not explain differences.

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: pp 25-40 of the YER 2015 Explanatory Note.

Comments: Researcher: Nonfinancial data is presented in the YER 2015 on a non systematic way. In the Explanatory Note, when providing a narrative for difference between the planned and actual figures, the MinFin in some instances also provides nonfinancial data, such as number of social benefit recipients, or # hectares of land that were treated against diseases. So, the information does not include planned nonfinancial data and actuals on a systematic basis.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

93: Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: YER 2015

Comments: Researcher: Nonfinancial data is almost not presented.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

94: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: pp. 25-27 of the Explanatory Note to the YER 2015.

Comments: Researcher: Pp. 25-27 provide some financial and nonfinancial data on number of recipients of social benefits, disability benefits, veterans, etc. The only aggregate data on total Social Protection budget compares the planned and actual the rest of the data is given actual only, without comparison.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: Explanatory Note and YER for 2015

Comments: Researcher: 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). The Explanatory Note provides some narrative about the differences. However, information on extra-budgetary funds, i.e. Social Fund Budget execution, tax expenditures, SOE data and contingent liabilities is not available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

96: Is a financial statement included as part of the Year-End Report or released as a separate report?

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The YER 2015 includes a statement of financial position, which is the worksheet called "ФАО" of the Excel File YER This can be verified at: <http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii...> (<http://www.minfin.kg/ru/novosti/godovoy-otchet-ob-ispolnenii-byudzheta/otchet-ob-ispolnenii-gosudarstvennogo-byudzheta-ky2875.html>)

Comments: Researcher: The statement of Financial Position /Cash Flow/ is presented in the worksheet "ФАО".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

97: What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.

- d. (0) 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).

Answer: c. (33)

Sources: <http://esep.kg/audit-gosfinansov/otchety-o-rezultatax-audita...> (<http://esep.kg/audit-gosfinansov/otchety-o-rezultatax-audita/>)

Comments: Researcher: The SAI has been conducting only compliance audit. It has been developing methodology and piloted conduct of the financial audit, but this has not been materialized in practice. The SAI did conduct pilot financial audits. However, the performance audit in the INTOSAI terms is different from what our SAI thinks they are doing... When the Kyrgyz SAI conducts compliance audit, they might use some elements of efficiency assessment, but that has no methodology, it is not systematic and it is far from being comprehensive even for the selected matter. So, I would not be comfortable in confirming that they conduct all three types of audit.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) All expenditures within the SAI's mandate have been audited.
b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
d. (0) No expenditures have been audited.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://esep.kg/audit-gosfinansov/otchety-o-rezultatax-audita...> (<http://esep.kg/audit-gosfinansov/otchety-o-rezultatax-audita/>) Also report of the SAI is attached to Q97

Comments: Researcher: The SAI covers almost all budget recipients with their compliance audits. Each year, about 3,000 entities are audited, including revenue collection audits and expenditure audits. As per financial audit requirements, the SAI has to audit the reliability of the financial reports of the Government. However, our public sector has not shifted fully to International Accounting Standards (IAS) and thus does not produce a Public Accounts Report in line with IAS. Basically, the Government institutions have a Balance sheet which is not fully compliant with IAS. Therefore, conducting an audit of this type is also a bit of a complication. Currently, the pilot financial audit verifies the reliability of expenditures and revenues as reflected in the Treasury accounts, not necessarily as reflected in the Balance Sheet and in the Income Statement. When conducting compliance audits, the SAI looks at receipts and verifies if the receipts (expenditures or revenues) comply with the law.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
b. (67) 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. (33) 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. (0) No extra-budgetary funds have been audited.
e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Audit report and Report on Work Done by the SAI in 2015.

Comments: Researcher: 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 funds 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,

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

100: Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Audit Report

Comments: Researcher: There is no executive summary in the audit report.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

Answer: d.

Sources: www.gov.kg (<http://www.gov.kg>)

Comments: Researcher: Usually, the Government requests the MinFin and other relevant institutions to fix problems of the Audit findings, but the Government does not publicly report on what steps or what measures have been taken to fix findings.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: Neither the Legislature nor the SAI report publicly on the steps made by Executive to address audit findings.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

103: Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: The task of giving an overview of the Executive Budget proposal prior to submission to the Parliament is given to Supreme Audit Institution (Chamber of Accounts), however, this is not a primary task of the Chamber and it does not usually have extensive staff for analysis and policy impact assessment of the budget proposals.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: Chamber of Accounts presents its draft analysis of proposed budget to the Parliament, but it is not comprehensive and have limited assessment of proposed policies. The Chamber's Budget Proposal comments are usually published in its web-site and on Parliament's web-site.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

106: In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: There is no IFI, so the answer might be not applicable

IBP comment: We acknowledge the comment provided by the Government Reviewer. The response, however, remains unchanged, because option "d" also applies in cases where there is no IFI. In the next round of the Survey, IBP will make sure that the guidelines for this question are clearer and more comprehensive.

107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://212.112.97.152/RU/Articles/1099-Reglament.aspx> (<http://212.112.97.152/RU/Articles/1099-Reglament.aspx>)
<https://www.youtube.com/watch?v=-Z-djfmv3eE> (<https://www.youtube.com/watch?v=-Z-djfmv3eE>) <https://goo.gl/MFMK3b>
(<https://goo.gl/MFMK3b>) <http://cbd.minjust.gov.kg/act/view/ru-ru/77120> (<http://cbd.minjust.gov.kg/act/view/ru-ru/77120>)

Comments: Researcher: The Rules of Procedure of the Parliament requires development of the Budget Resolution by Parliament that states Parliament's priorities in the budget policy based on Mid-Term Budget Projections. Article 70 of the Rules of Procedures of the Parliament requires parliament to discuss the Budget resolution and adopt it by majority of the votes, but not less than 50 votes. The Budget resolution should be approved and send to Executive by April 15 preceding FY. The Executive should table EBP to the Parliament by September 1 preceding FY.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Mr. Omorov, Head of Budget Committee's department He can be contacted at abdykaiym@mail.ru (<mailto:abdykaiym@mail.ru>)
<http://www.kenesh.kg/ru/draftlaw/311270/show> (<http://www.kenesh.kg/ru/draftlaw/311270/show>)

Comments: Researcher: The EBP for 2017 was received by Parliament on August 28 as stated by the Head of Budget Committee Department of the Parliament, Mr. Omorov Abdykayim. The interview on this took place on October 12. The Interviewer is Chnara Mamatova Also the above link (<http://www.kenesh.kg/ru/draftlaw/311270/show> (<http://www.kenesh.kg/ru/draftlaw/311270/show>)) states that the EBP 2017 was received on August 28, 2016 and registered at #6-20646/16. The EBP 2016 was initially received on 4 September 2015 registered at 6-22218/15, but then it was retrieved by the Government and resubmitted on December 9, 2015 registered at 6-26337/15 <http://212.112.97.152/lawprojects/lps.aspx?view=projectinfo&id=228340>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) 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. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) 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).

Answer: b. (67)

Sources: <https://goo.gl/DDP8ka> (<https://goo.gl/DDP8ka>)

Comments: Researcher: the EBP 2016 was approved on December 9, 2015. Fiscal year starts as of January 1. This is stated in Committee's report on work done pp 52 in their report. The report is attached.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.kenesh.kg/ru/article/show/14> (<http://www.kenesh.kg/ru/article/show/14>)

Comments: Researcher: Rules of procedures of the Parliament states that each Committee of the Parliament gives its comments to EBP. The Constitution stipulates that the Parliament approves the Budget. basically the historical evidence shows that parliament can significantly amend the EBP. However, it is a negotiation process between Parliament and Executive on both revenue and Expenditures. Though the Parliament usually have less to amend on revenue part, but can amend the expenditures distribution within budget limits.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Interview with Mr. Omorov, Head of Budget Committee's department of the Parliament. He can be contacted at abdykaiym@mail.ru (mailto:abdykaiym@mail.ru) http://24kg.org/vlast/40757_byudjet-2017_debatyi_v_jogorku_k... (http://24kg.org/vlast/40757_byudjet-2017_debatyi_v_jogorku_keneshe_korotko/) - Info on second reading of EBP 2017 <https://goo.gl/bwNHBu> (<https://goo.gl/bwNHBu>) - info on third reading of the EBP 2017 <https://goo.gl/uOke29> (<https://goo.gl/uOke29>) - info on recommendations to the Gov after 1st reading of the EBP 2017 http://zanoza.kg/doc/348201_v_2017_gody_na_taza_syy_vydeliat... (http://zanoza.kg/doc/348201_v_2017_gody_na_taza_syy_vydeliat_iz_budjeta_v_dva_raz_bolshe_sredstv.html) - info on the PM presentation for the 2nd reading of the EBP 2017 <https://goo.gl/ioIDa6> (<https://goo.gl/ioIDa6>) - info on questions and answers from MPs to the Gov at 2nd reading of EBP 2017

Comments: Researcher: EBP 2016 was approved by the Parliament without much changes to the budget, because the budget reflected the views of majority coalition. During the second reading the parliament has incorporated some of the proposals and recommendations of the experts and NGOs after budget hearings. The fact that changes happen could be seen primarily comparing the EBP in the 1st, 2nd and 3rd readings.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://212.112.97.152/lawprojects/lps.aspx?view=projectinfo&...> (<http://212.112.97.152/lawprojects/lps.aspx?view=projectinfo&id=241754>) Look at Budget Committee conclusions (there are 3 of them initial, for second and third readings: Заключение Комитета по бюджету и финансам). I have attached one as a sample.

Comments: Researcher: The above link provides full documentation that accompanies the EBP 2016. It also states that the EBP 2016 was registered with Parliament on December 9, 2015. After the registration, the EBP was considered by all the Committees; the conclusions of the Committees are shown as links below it. For example, there are 3 Conclusions of the Budget Committee to the EBP. If one clicks one of them, the Word document downloads and states the recommended actions by the Committee.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

113: During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://212.112.97.152/lawprojects/lps.aspx?view=projectinfo&...> (<http://212.112.97.152/lawprojects/lps.aspx?view=projectinfo&id=241754>) <http://www.kenesh.kg/ru/draftlaw/311270/show> (<http://www.kenesh.kg/ru/draftlaw/311270/show>) for EBP 2017

Comments: Researcher: The link above has further links to accompanying comments of other Parliamentary Committees (6+Budget Committee). For the EBP 2017 the Committees have had more than a month to provide their comments as can be seen in the link <http://www.kenesh.kg/ru/draftlaw/311270/show> (<http://www.kenesh.kg/ru/draftlaw/311270/show>) Note that the Committees conclusion they all

come as links to original link, named Conclusion of Agrarian Committee, Conclusion of Social Security Committee in 2 languages: Kyrgyz and Russian, etc

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

114: In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: goo.gl/o3Kr66 (<http://goo.gl/o3Kr66>) <http://212.112.97.152/RU/Pages/ViewNews.aspx?id=8&NewsID=285...> (<http://212.112.97.152/RU/Pages/ViewNews.aspx?id=8&NewsID=28526>) goo.gl/IWQtXQ (<http://goo.gl/IWQtXQ>) <https://goo.gl/B9Vdxo> (<https://goo.gl/B9Vdxo>) <https://goo.gl/61KgUa> (<https://goo.gl/61KgUa>) <http://slovo.kg/?p=76926> (<http://slovo.kg/?p=76926>)

Comments: Researcher: The report of the Budget committee work done and Web-site of the Parliament refer to two discussion of the budget execution during the fiscal year. The minutes were not published, only some media outlets provided factual information on the Budget Committee's IYR discussion.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

115: Does the executive seek approval 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. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Law on Basic Principles of Budget require the Executive to seek approval for shifts between admin units. <http://www.kenesh.kg/ru/committee/article/8/111/show/> (<http://www.kenesh.kg/ru/committee/article/8/111/show/>) <http://cbd.minjust.gov.kg/act/view/ru-ru/86> (<http://cbd.minjust.gov.kg/act/view/ru-ru/86>) Article 15 of the Law. p. 8

Comments: Researcher: Law on Basic Principles of Budget require the Executive to seek approval for shifts between admin units. However it happens in some cases that Executive seeks for legalization of its actions after the funds are spent. Therefore, we have cases when the parliament approves amendments to the Enacted Budget after the end of the relevant fiscal year (eg. EB 2014 was ammended in April FY 2015) Статья 15. Бюджетные полномочия органов государственной власти и местного самоуправления Производимые в процессе исполнения бюджета расходы бюджета не могут превышать их предельные размеры, предусмотренные в бюджетах, утвержденных Жогорку Кенешем Кыргызской Республики, айылными и городскими 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 айылными и городскими кенешами только при наличии конкретных, обоснованных источников покрытия дополнительных расходов и выпадающих доходов.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

116: Does the executive seek approval 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. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://www.kenesh.kg/ru/committee/article/8/111/show/> (<http://www.kenesh.kg/ru/committee/article/8/111/show/>)

Comments: Researcher: By Law on Basic Principles of Budget article 15 require the Executive to seek approval for changes that deviate from originally approved items. Within Admin units the Agencies have slight flexibility between some expenditure items, but within the approved budget. At the same time article 17 says that extra revenues could be spend as per allocations of the Parliament and at the discretion of the Executive. Since we hardly have significant extra-revenues, this conflict in the legislation has not been so obvious. In addition, the new Budget code does not mention the extra-revenues.

Peer Reviewer

Opinion: Agree with Comments

Comments: The link provided in the Sources is not working.

Government Reviewer

Opinion: Agree

Researcher response: The Peer Reviewer is right in that the link does not work any longer. The Parliament has been updating its website, and consequently we do not know how to retrieve the Committee's report. The Committee report has been physically attached to this question.

117: Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Audit report 2014, page 6

Comments: Researcher: Citation from AR 2014 At the same time, there is no compliance with the deadlines established by Article 42 of the Law of the Kyrgyz Republic "On the basic principles of budget law in the Kyrgyz Republic", changes and additions to the Kyrgyz Republic Law on Republican Budget for 2014 have been made practically on completion of the fiscal year - December 31, 2014 so that all the changes and additions made in 2014 without a timely legislative approval При этом, в отсутствии соблюдения сроков, установленных статьей 42 Закона Кыргызской Республики «Об основных принципах бюджетного права в Кыргызской Республике», изменения и дополнения в Закон Кыргызской Республики о республиканском бюджете на 2014 год были внесены практически по завершению бюджетного года – 31 декабря 2014 года, вследствие чего все исполнения изменений и дополнений за 2014 год произведены без соответствующего своевременного законодательного утверждения (в соответствии со ст.7 Закона КР «О республиканском бюджете на 2014 год и прогнозе на 2015-2016 годы»), а согласно решений профильного комитета Жогорку Кенеша КР и постановления Правительства Кыргызской Республики от 30 сентября 2014 года №561 «О проекте Закона Кыргызской Республики "О внесении изменений в Закон Кыргызской Республики "О республиканском бюджете Кыргызской Республики на 2014 год и прогнозе на 2015-2016 годы"»

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

118: Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://cbd.minjust.gov.kg/act/view/ru-ru/76571> (<http://cbd.minjust.gov.kg/act/view/ru-ru/76571>) - Paraliement's Regulation (article 2) that approves the report of the SAI on budget execution (AR 2014) Budget Committee's report on work done (attached)

Comments: Researcher: The SAI has submitted its Audit Report together with Report of the Chairment on Work Done №6-20781/16 dated 30 August 2016. Both reports were considered in all committees and Budget Committee put a joint paper from Parliament after receiving all comments from all Committees. It seem that the Budget Committee has received the report on work Done earlier and it was considered in the Committee on June 13 with evaluaiton of the SAI work as "satisfactory" (as can be seen at point 62 of the Report of the Budget Committee on Work Done)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

119: Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://kyrtag.kg/news-of-the-day/izbrany-auditory-schetnoy-p...> (<http://kyrtag.kg/news-of-the-day/izbrany-auditory-schetnoy-palaty-kyrgyzstana-/>) <http://ru.sputnik.kg/politics/20160319/1023364490.html> (<http://ru.sputnik.kg/politics/20160319/1023364490.html>)

Comments: Researcher: Legally there are 9 Auditors of which 3 are suggested by the President, 3 by the majority coalition and 3 by the opposition. The legislature selects auditors and approves the composition of the SAI auditors. Usually the President, the majority coalition and the opposition propose more than 3 candidates to make sure there is a sufficient pool to select from. After the auditors are appointed by Parliament, the President appoints their Chairperson from available 9 auditors. Usually the Chairperson is a candidate from the President.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The correct score is "c" because the law on SAI in the Kyrgyz Republic says the following: "Ст. 16 Закона «О Счетной палате КР»: Председатель Счетной палаты назначается Президентом Кыргызской Республики из числа избранных Жогорку Кенешем Кыргызской Республики аудиторов Счетной палаты сроком на 5 лет." According to article 16 of this law, a chairperson is appointed by the President of the Kyrgyz Republic from the list of auditors who were elected by Jogorku Kenesh (Parliament).

Government Reviewer

Opinion: Agree

Researcher response: Even if the President (which is not synonymous of "executive" anyway) picks the SAI Chairperson from the 9 members elected by Parliament, the independence of the SAI is kept with respect to the executive (which is the spirit of this question). The response remains unchanged.

120: 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. (100) 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. (0) 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).

Answer: a. (100)

Sources: SAI Law article 19. 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 the Legislative. The Constitution states that 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. p.5). It also states that the Parliament can dismiss any of the auditors in line with the legislation.

Comments: Researcher: The head of SAI can be dismissed by the President.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: No, I do not agree with the score "a" because according to article 19 point 6, the President removes the head of SAI on the basis of the reasons mentioned in the law. Thus, I propose score "c" for this particular question.

Government Reviewer

Opinion: Agree

Researcher response: We agree that it is possible that when (as it is the case now) the President and his political party represent the majority, the Parliament usually supports anything the President does and vice versa. But by law, the Parliament has a right to remove the head of the SAI. The response remains unchanged.

121: Who determines the budget of the Supreme Audit Institution (SAI)?

a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or 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. (67) 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. (33) 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. (0) 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).

Answer: c. (33)

Sources: Law on SAI (p. 31 article 63, of the SAI law attached to Q120)

Comments: Researcher: As per legislation, the SAI submits its draft budget to Budget Committee and Budget Committee approves it, after it is included as is into EBP. In practice the MinFin provides budget limitation figures to every Agency, which SAI actually can overcome if they want to, but the SAI usually adheres to budget limitations and aligns its budget with the budget limits given to the SAI. As a general rule, the MinFin seldom if ever adjusts the budget of the SAI. However, due to strict budget limitations of the country none of the Government bodies receive sufficient funding to fulfill their functions. (it is only the Presidential administration that gets sufficient funds for its maintenance)

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: I do not agree with score "c" because according to article 63 of the law on the SAI, the SAI prepares its own draft budget and can propose an additional draft of budget in case the approved budget is not adequate for the work of the SAI. Ст. 63 Закона: Счетная палата финансируется из республиканского бюджета и иных средств. Счетная палата ежегодно готовит проект бюджета для финансирования своей деятельности. Данный проект бюджета направляется на рассмотрение в профильный комитет Жогорку Кенеша Кыргызской Республики. Счетная палата вправе представлять Жогорку Кенешу Кыргызской Республики дополнительный проект бюджета, если председатель Счетной палаты считает, что одобренная сумма неадекватна для того, чтобы Счетная палата могла выполнять свои обязанности.

Government Reviewer

Opinion: Agree

IBP comment: The response remains unchanged ("c"), because the peer reviewer is only stating what the law prescribes, and this is only part of what the question asks. In addition, the government reviewer agrees with the original answer, and the practice has not changed since the 2015 Open Budget Survey.

122: Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

a. (100) The SAI has full discretion to decide which audits it wishes to undertake.

b. (67) The SAI has significant discretion, but faces some limitations.

c. (33) The SAI has some discretion, but faces considerable limitations.

d. (0) The SAI has no discretion to decide which audits it wishes to undertake.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Sai Law and Budget Law SAI Law : <https://goo.gl/MX7g8V> (<https://goo.gl/MX7g8V>) <https://goo.gl/0axDh8> (<https://goo.gl/0axDh8>) Budget Code <http://cbd.minjust.gov.kg/act/view/ru-ru/111338/10?mode=teks...> (<http://cbd.minjust.gov.kg/act/view/ru-ru/111338/10?mode=tekst>)

Comments: Researcher: As per legislation the SAI has a right to develop its audit plan and it only needs approval/discussion with the Budget Committee. It can also put items in its plans based on requests from the President, the Parliament and the Government (the Executive). In practice, it does compile its plans in discussion with Budget Committee. Since they receive multiple requests from the President, the Parliament and the Executive, they usually have shortage of resources to respond to all requests.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: I propose the score "b" because in practice and according to article 11 of the SAI law, the President and Jogorku Kenesh (Parliament) can give unscheduled assignments to the SAI (see the last paragraph of Article 11). Статья 11. Планирование работы Счетной палаты Счетная палата строит свою работу на основе стратегического, годового и текущих планов, которые составляются исходя из необходимости осуществления государственного аудита с учетом всех направлений деятельности Счетной палаты. Планы работ по осуществлению аудита, возглавляемого членами (аудиторами) Счетной палаты, составляются с обязательным условием их ежегодной ротации с учетом специализации направлений аудируемого объекта. В план работы Счетной палаты включаются поручения Президента Кыргызской Республики, Жогорку Кенеша Кыргызской Республики, его профильного Комитета, а также запросы Правительства Кыргызской Республики. План работы Счетной палаты и ее территориальных подразделений утверждается на Совете Счетной палаты. В утвержденный план работы Счетной палаты при необходимости могут быть внесены изменения и дополнения, которые принимаются на Совете Счетной палаты. Внеплановые контрольные мероприятия проводятся на основании поручения Президента Кыргызской Республики, Жогорку Кенеша Кыргызской Республики, запросов Правительства Кыргызской Республики, а также руководителей правоохранительных органов по возбужденным уголовным делам. "Unplanned audits are carried out on the basis of instructions of the President of the Kyrgyz Republic, the Jogorku Kenesh of the Kyrgyz Republic, requests of the Government of the Kyrgyz Republic, as well as heads of law enforcement agencies for prosecuted criminal cases."

Government Reviewer

Opinion: Agree

Researcher response: We think response "a" should be kept. We have spoken with SAI officials, and they seem to be confident that, after collecting opinions from the various institutions, they develop their own plan (so they decide what to take on board and what not to). Another point to consider is that they receive a lot of unplanned audit requests from Parliament, Prosecutor General etc. Usually, the SAI includes some of those requests in its work plan, especially if they become a "hot topic" and they resonate with the society's demand (for some publicity, scandal, etc.).

123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: www.esep.kg (<http://www.esep.kg>) <http://www.kabar.kg/index.php/economics/full/36316> (<http://www.kabar.kg/index.php/economics/full/36316>) (Announcement that SAI of Russia will conduct the audit of SAI Kyrgyzstan - however, no public documents on the results) <https://goo.gl/76e6eD> (<https://goo.gl/76e6eD>) (SAI Report for 2012-2013 - page 93 Peerr-to-Peer audit conduct). The results were presented in 2014 <http://esep.kg/2016/10/predsedatel-schetnoj-palaty-kr-u-mari...> (<http://esep.kg/2016/10/predsedatel-schetnoj-palaty-kr-u-maripov-vstretilsya-s-gosudarstvennym-kontrolerom-litvy-a-dulkisom/>) (web-page on Lithuanian visit and short info that the recommendation by Lithuanian SAI were provided in 2013) <http://esep.kg/struktura-sp/otdel-analitiki-i-metologii/> (<http://esep.kg/struktura-sp/otdel-analitiki-i-metologii/>) - web page on structure of the SAI which states Organizational and Control Department . But I cannot provide other evidence. I can interview WB consultant sitting there if needed. <http://webcache.googleusercontent.com/search?q=cache:xKapekO...> (<http://webcache.googleusercontent.com/search?q=cache:xKapekO...>) (<http://webcache.googleusercontent.com/search?q=cache:xKapekO...>) <http://knews.kg/2013/03/schetnaya-palata-rossii-proverit-vyi...> (<http://knews.kg/2013/03/schetnaya-palata-rossii-proverit-vyisshiy-organ-finansovogo-kontrolya-kyrgyzizstana/>) - site info on Russian SAI stating peer audit of the Kyrgyz SAI also similar info in this news site: http://www.vb.kg/doc/237158_schetnaia_palata_rf_pohvalila_ky... (http://www.vb.kg/doc/237158_schetnaia_palata_rf_pohvalila_kyrgyzstanskyu_za_moralno_eticheskie_principy.html)

Comments: Researcher: The SAI has in its structure ORGANIZATIONAL AND CONTROL DEPARTMENT, which has not been strengthened enough to carry out audit processes review on a regular basis. However, the SAI has an experience of "friendly" audit by another SAI of another country. eg. in 2013 the SAI of Russian Federation audited the SAI of KR and outlined all the shortcomings and risks in the work of the Kyrgyz SAI. Similarly, the Lithuanian SAI representatives carried a review of some parts of the audit processes to help the Kyrgyz SAI to build more effective SAI institution (2014).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <https://goo.gl/ATnvYf> (<https://goo.gl/ATnvYf>) - Rules of procedures of the Parliament <https://goo.gl/nmmZbV> (<https://goo.gl/nmmZbV>) <https://goo.gl/D2XEDm> (<https://goo.gl/D2XEDm>)

Comments: Researcher: Rules of Procedures of the Parliament has a right to call for SAI as stated in Article 71 and article 101. As per Article 71 during the EBP discussions the Parliament requests a report from SAI on general issues with the budget, and point 5 states that the Committees make their review after SAI analysis. As per article 101 the Parliament can request a specific audit reports and findings. The Legislature has a right to call senior staff of the SAI for any issues related to public finances and their use. Regularly the SAI senior staff reports to Budget Committee, SAI gives its conclusion on Draft Budget Proposal, on changes to the EB, on EB execution. At least 5 occasions that SAI reports to Parliament include : SAI's EBP review, SAI's comments on proposed amendments to EB, Audit report, Report on Work Done by SAI, Plan Approval of SAI. In practice, there are more occasions for SAI's senior officials take part in Parliamentary discussion and different Committee's meetings. The second link is the agenda of the Budget Committee Meeting that states that the Chairperson had to testify on the personnel and structure of the SAI. The third link provides info on the Budget committee report on work done for 8 months and it mentions reports or requests to the SAI 5 times: Page 10 - point 52 - Analysis of the SAI on EBP on Dec 22 Page 10 - point 53 - recommendations of SAI on EB on Dec 31 Page 11 - point 58 - recommendation to the Budget Resolution - May 12 Page 11 - point 62 -report of the Chairperson of the SAI - June 13 Page 13 - point 8 - request to SAI to look into efficiency and correctness of application of the methodology of the MinFin on cash execution of the budget + audit budget execution for the first quarter

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

125: Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: b. (67)

Sources: <http://www.minfin.kg/ru/novosti/novosti/2017-zhylga-byudzhet...> (<http://www.minfin.kg/ru/novosti/novosti/2017-zhylga-byudzhetin-dolbooru-boyuncha-5-12-avg.html>) <http://cbd.minjust.gov.kg/act/view/ru-ru/215050/10?mode=teks...> (<http://cbd.minjust.gov.kg/act/view/ru-ru/215050/10?mode=tekst>) <http://knews.kg/2016/08/minfin-kr-predstavil-osnovnye-makroe...> (<http://knews.kg/2016/08/minfin-kr-predstavil-osnovnye-makroekonomicheskie-pokazateli-na-2014-2019-gody/>) <http://novosti.izde.kg/content/103033> (<http://novosti.izde.kg/content/103033>) <http://www.kginform.com/ru/news/20160810/26002.html> (<http://www.kginform.com/ru/news/20160810/26002.html>) http://zanoza.kg/doc/343327_evrosouz_sodeystvyet_povysheni... (http://zanoza.kg/doc/343327_evrosouz_sodeystvyet_povysheni_osvedomlennosti_o_respyblikanskom_budjete.html)

<https://eeas.europa.eu/topics/eu-information-russian/13839/-...> (https://eeas.europa.eu/topics/eu-information-russian/13839/-..._ru) <http://aripress.org/main/32699-evrosouz-sodeystvyet-povysheni...> (<http://aripress.org/main/32699-evrosouz-sodeystvyet-povysheni-osvedomlennosti-grazhdan-o-respublikanskom-byudzhet.html>)

Comments: Researcher: The Minfin for EBP 2017 invited all interested persons to participate at the Budget Hearings/Discussion of the proposed EBP 2017. The discussions were carried out in the capital Bishkek and 2 regional cities. Anyone willing can participate by First registered principle (since the physical seat are limited). At the Budget Hearings there are representatives all relevant ministries and MinFin of course, so the public's questions and proposals are addressed and recorded. However, the EBP was already formulated and usually Budget hearings are to hear reactions on EBP and to get proposals how to increase budget efficiency. Not all the proposals are taken into account for numerous of reasons: some are not realistic, some are too hard to do, some are possible to do, But the latter ones are usually not many.. The first link is an announcement by MinFin to The Second link is the Government Regulation requiring Ministries to conduct budget hearings.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

126: With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: n/a

Comments: Researcher: The MinFin does not make a specific step to invite vulnerable groups.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

127:

During the budget formulation stage, which of the following key topics does the executive’s engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The executive’s engagement with citizens covers all six topics
- b. (67) The executive’s engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive’s engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a “c” response or above are not met
- e. Not applicable (please comment)

Answer: b. (67)

Sources: <http://www.minfin.kg/ru/novosti/novosti/2017-zhylga-byudzhet...> (<http://www.minfin.kg/ru/novosti/novosti/2017-zhylga-byudzhetindolbooru-boyuncha-5-12-avg.html>)

Comments: Researcher: Basically anything that is in the EBP, including macroeconomic assumptions, level of debt, expenditures? program budgets and revenues are open for discussion, however, there are no separate discussions on each. The Regulation requires Ministries to conduct sectoral budget discussions with public before submitting to the MinFin their draft. but this clause has not been implemented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

128: Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: <http://www.minfin.kg/ru/novosti/proekty-normativnykh-pravovy...> (<http://www.minfin.kg/ru/novosti/proekty-normativnykh-pravovykh-aktov/proekty-npa.html>) (web page of draft laws that are open for discussion, including EBP. with access to the documents) <http://projects.minfin.gov.kg/project?pd=10> (<http://projects.minfin.gov.kg/project?pd=10>) (web mechanism for commenting Public Investment Projects. It is not that lively though) <http://www.minfin.kg/ru/novosti/vzaimodeystvie-s-grazhdanski...> (<http://www.minfin.kg/ru/novosti/vzaimodeystvie-s-grazhdanskim-obschestvom-.html>) (another web-page of the MinFGin site that states info, news,

announcement on communicating with the population " link with society") <http://www.minfin.kg/ru/novosti/proekty-normativnykh-pravovykh-aktov/vnosyatsya-na-obschestvennoe-obsuzhdenie-popravki-.html>) (the web-page of the MinFin where the draft laws under discussion. here as an example draft laws regulating operations with precious metals, including the links to all drafts and regulatory impact assessments) <http://www.minfin.kg/ru/novosti/novosti/vynositsya-na-obschestvennoe-obsuzhdenie-proekt-pr.html>) (web-page presents draft Programme to improve and increase efficiency of procurement for open discussion) <http://www.minfin.kg/ru/novosti/proekty-normativnykh-pravovykh-aktov/proekt-metodicheskogo-rukovodstva-po-finansovo-eko.html>) (Web-page presenting for discussion a draft Methodology to assess the cost of implementing regulation)

Comments: Researcher: There is ad-hoc discussion of some priority or dubious areas. MinFin usually posts Government Programs or regulations for on-line discussion. Sometimes some of the regulations are consulted in the in-person discussion format. For example program on procurement was discussed, as well as precious metal agency restructuring. But not full budget execution is being discussed with public. There is also a portal called "Vote of People" which basically allows citizens express their opinions and provide feedback on Donor- assisted Project implementation (these are the Projects that are funded through Public Investment Program of the EB), but I did not find much action in there. (<http://projects.minfin.gov.kg/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

129: With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: n/a

Comments: Researcher: no

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

130: During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: <http://projects.minfin.gov.kg/> (<http://projects.minfin.gov.kg/>) - this web-portal presents the projects that fall under the Public Investment Projects or Capital Investment. The aim is to attract population into discussion, monitoring and assessment of the projects, as well as ensure that executive bodies have access to public opinion and red flags on project implementation. <http://www.minfin.kg/ru/novosti/vzaimodeystvie-s-grazhdanski...> (<http://www.minfin.kg/ru/novosti/vzaimodeystvie-s-grazhdanskim-obschestvom-.html>) (web-page communicating news and inviting public to discuss regulations, draft bills, draft budget, etc)

Comments: Researcher: The MinFin conducts some discussion of the budget implementation in the most "on-the-air" topics such as procurement, Public investment program (PIP) and public debt, but this happen usually under pressure from the civil society. The portal for discussing PIP <http://projects.minfin.gov.kg/> (<http://projects.minfin.gov.kg/>) basically does not show much interaction..

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

131:

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (Please comment).

Answer: c. (33)

Sources: Interview with Chinara Aitbaeva, Member of the Public Advisory Council at nash.vek@gmail.com (<mailto:nash.vek@gmail.com>) and Bakyt Satybekov, Chairperson of the Public Advisory Council, at b.satybekov@gmail.com (<mailto:b.satybekov@gmail.com>)

Comments: Researcher: Both Chinara and Bakyt regularly participate at MinFin organised discussions. As per them as well as from MinFin's PR secretary the Public Discussion are open to all and the materials are sent to anyone registered to participate/or willing to get the documents in electronic format. However, the information submitted itself has a lot of factual historical data and lacks some of the required elements. This is partially because MinFin although has only recently approved PFM strategy and still does not have a clear strategic vision on what public debt should be, what is the deficit policy, should there be financial decentralization and to which extent..

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

132: With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: Almost never does the MinFin provide a written report on how the proposals/recommendation were reflected or treated.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

133: With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: no

Comments: Researcher: The MinFin does not provide any written report on the outcomes of the public discussion.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

134: Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: a. (100)

Sources: <http://cbd.minjust.gov.kg/act/view/ru-ru/215050/10?mode=teks...> (<http://cbd.minjust.gov.kg/act/view/ru-ru/215050/10?mode=tekst>)
http://kyrgyztoday.kg/ru/news_ru/minfin-kr-provedet-obshhest... (http://kyrgyztoday.kg/ru/news_ru/minfin-kr-provedet-obshhestvennye-slushaniya-5-12-avgusta-po-proektu-resbyudzheta-na-2017-god-v-regionah/)

Comments: Researcher: For the EBP 2017 there was a Governmental decree dated Feb 29, 2016 that required to have public discussions of the proposed budget and PBS by line ministries before 24 March, 2016 and for the MinFin conduct EBP hearings before August 15, 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: <http://www.ons.kg/> (<http://www.ons.kg/>) - the web-site of the Pibcli Advisory Councils (old site) <http://www.osgo.kg/> (<http://www.osgo.kg/>) - the new web-site of PACs <https://www.facebook.com/osgo.kg/> (<https://www.facebook.com/osgo.kg/>)

Comments: Researcher: There are Public Advisory Councils in almost each ministry. The Public Advisory Council consists of non-governmental members including but not limited to NGO, expert community, people that know how budget is formed, used and monitored. The PACs usually implement a function of civic oversight over the work of the line ministry. They are invited to discussions of the line ministry initiatives or forced to in some cases. The PAC also oversee the implementation of anti-corruption plans, strategic documents of the line ministries, etc. However, PAC member usually lack knowledge on how to look into the budget and cannot conduct thorough budget analysis of the Ministry. They do raise from time to time some budget-related issues or ad-hoc budget expenses, however, these are not systematic and comprehensive. Both on the site and facebook page there are number of cases when PACs found info about some issues of the ministries and made them publicly available..

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

136: Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: a. (100)

Sources: <http://adviser.kg/архив/2015/12/22/парламентские-слушания-по-обсуждению-законопроекта-«о-республиканском-бюджете-кр-на-2016-и-прогнозе-на-2017-2018-годы»-пройдут-22-декабря-2015-года.aspx> (Budget hearing in Parliament on EBP will take place on 22 december) [http://212.112.97.152/RU/Articles/32569-Parlamentskie_slushaniya_po_obsuzhdeniyu_zakonoproekta_o_respublikanskom_byudzhete_KR_na_2016_i_progozhe_na_2017_2018_gody_projdut_18_dekabrya_\(Infvivoitomn_to_Budget_hearings_to_all_interested\)_http://www.kenesh.kg/ru/article/list/10?page=1](http://212.112.97.152/RU/Articles/32569-Parlamentskie_slushaniya_po_obsuzhdeniyu_zakonoproekta_o_respublikanskom_byudzhete_KR_na_2016_i_progozhe_na_2017_2018_gody_projdut_18_dekabrya_(Infvivoitomn_to_Budget_hearings_to_all_interested)_http://www.kenesh.kg/ru/article/list/10?page=1) (Invitation to discuss draft budget, send comments to Parliament, etc) http://www.24kg.org/finansy/23649_proekt_byudjeta_kyrgyzystana_na_2016_god_sverstayut_po_kursu_dollara_v_648_soma/ (on the budget hearings the MinFin announced expected macro estimates) <http://www.kenesh.kg/ru/news/show/1455/na-parlamentskom-slus...> (news that public and parliament are discussing budget 2017)

Comments: Researcher: Parliament carried out EBP discussion on December 22, 2015 for EBP 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

137: During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: a. (100)

Sources: http://24.kg/vlast/25164_temir_sariev_zaveril_chno_zamechaniya_grajdanskogo_obschestva_po_proektu_byudjeta_primut_vo_vnimanie/ http://www.vb.kg/doc/331446_grajdanskiy_aktivist_pristydil_p... http://www.vb.kg/doc/331446_grajdanskiy_aktivist_pristydil_pravitelstvo_za_traty_budjetnyh_sredstv.html <http://kyrtag.kg/economy/v-proekte-byudzheta-ne-predusmotren...> <http://kyrtag.kg/economy/v-proekte-byudzheta-ne-predusmotreny-mery-po-sglazhivaniyu-poter-ot-otmeny-naloga-s-prodazh-satybeko> <http://kyrtag.kg/society/v-proekte-byudzheta-na-2016-god-sla...> <http://kyrtag.kg/society/v-proekte-byudzheta-na-2016-god-slabo-rasschitany-riski-svyazannye-s-krizisom-v-eaes> http://24.kg/finansy/25162_kyrgyzystan_tratit_na_oboronu_bo...

(http://24.kg/finansy/25162_kyrgyzstan_tratit_na_oboronu_bolshe_byudjetnyih_sredstv_chem_ssha/)
http://24.kg/finansy/25153_proekt_byudjeta-2016_soderjit_mal... (http://24.kg/finansy/25153_proekt_byudjeta-2016_soderjit_malo_analitiki_i_detalizatsii_obnovleno/) <http://www.kenesh.kg/ru/draftlaw/311270/show>
(<http://www.kenesh.kg/ru/draftlaw/311270/show>) (this page contains all the Committee conclusions to the EBP)

Comments: Researcher: The Parliament has changed its web-site and I could not find the Committee's papers on EBP 2016. But following the links, one can see that the comments have been provided by CSO on variety of subjects: risks of budget execution, taxes, defense expenses, etc. See <http://www.kenesh.kg/ru/draftlaw/311270/show> (<http://www.kenesh.kg/ru/draftlaw/311270/show>) (this page contains all the Committee conclusions to the EBP)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

138: Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: Usually Parliament keeps verbatim of all public hearings, but does not make it public unless requested to.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: www.kenesh.kg (<http://www.kenesh.kg>)

Comments: Researcher: The Audit reports are discussed at the plenary sessions of the Parliament. anyone willing can listen it on the Parliamentary radio (FM 90.2) or listen on-line, but CSO cannot make any comments, unless specifically writes a letter to Parliament or Committee.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

140: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program

- b. (0) The requirements for an "a" response are not met.
c. Not applicable (please comment).

Answer: b.

Sources: www.esep.kg (<http://www.esep.kg>)

Comments: Researcher: The SAI does not have any mechanism to involve the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

141: Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
d. (0) The requirements for a "c" response or above are not met.
e. Not applicable (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: The SAI does not involve public into any discussion on the audit of public finances.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

142: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
b. (0) The requirements for an "a" response are not met.
c. Not applicable (please comment).

Answer: b.

Sources: www.esep.kg (<http://www.esep.kg>)

Comments: Researcher: The SAI does not maintain formal mechanism through which public can contribute to audit investigations. However, they can request a meeting with Public Advisory Councils (PACs).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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