

# Open Budget Survey 2017

## Questionnaire

### Mongolia

January 2018

## COUNTRY QUESTIONNAIRE: MONGOLIA

**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

**Sources:** According to Mongolian legislation, 2017 PBS should be approved by the Parliament by 1 June 2016. However, the draft 2017 PBS submitted to the Parliament on 28 April 2016, was not approved and was withdrawn by the Government. Draft 2017 PBS has been resubmitted by the Government to the Parliament on 30 September 2016 and expected to be approved by 15 November 2016 according to legislation.

**Peer 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:** d.

**Sources:** <http://www.parliament.mn/laws/projects/935> (<http://www.parliament.mn/laws/projects/935>)

**Comments:** Researcher: Draft 2017 PBS has been resubmitted by the Government to the Parliament on 30 September 2016 (together with the 2017 EBP) and expected to be approved by 15 November 2016 according to legislation. The draft 2017 PBS has not been published by the Ministry of Finance. It has been published by the Parliament only.

**Peer 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:** n/a

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer 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:** n/a

**Sources:** n/a

**Comments:** Researcher: Draft 2017 PBS has been resubmitted by the Government to the Parliament on 30 September 2016 and expected to be approved by 15 November 2016 according to legislation. The draft 2017 PBS has not been published by the Ministry of Finance. It has been published by the Parliament only.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The actual PBS was approved on 10 November 2016, and published probably within 2 weeks.

**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:** n/a

**Sources:** n/a

**Comments:** Researcher: Draft 2017 PBS has been resubmitted by the Government to the Parliament on 30 September 2016 (together with the 2017 EBP), and expected to be approved by 15 November 2016 according to legislation. The draft 2017 PBS has not been published by the Ministry of Finance. It has been published by the Parliament only.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** <http://www.legalinfo.mn/law/details/12252> (<http://www.legalinfo.mn/law/details/12252>) is the url for the published PBS, but published around 10 November 2016, when the document was formally approved by the legislature.

**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:** d.

**Sources:** Draft 2017 PBS has been resubmitted by the Government to the Parliament on 30 September 2016 and expected to be approved by 15 November 2016 according to legislation. The draft 2017 PBS has not been published by the Ministry of Finance. It has been published by the Parliament only.

**Comments:** Researcher: Draft 2017 PBS has been resubmitted by the Government to the Parliament on 30 September 2016 and expected to be approved by 15 November 2016 according to legislation. The draft 2017 PBS has not been published by the Ministry of Finance. It has been published by the Parliament only.

**Peer 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:** a.

**Sources:** <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>) Web portal <http://www.iltod.gov.mn> (<http://www.iltod.gov.mn>) is run by Department of Fiscal Policy of the Ministry of Finance. <https://www.mof.gov.mn/> (<https://www.mof.gov.mn/>) is the official website of the Ministry of Finance.

**Comments:** Researcher: In Mongolia PBS is usually published in the MoF website. Draft 2017 PBS was resubmitted by the Government to the Parliament on 30 September 2016 along with EBP. The draft 2017 PBS was published by the Ministry of Finance but made available online to the public too late (Published on 3 Nov 2016 or just 12 days prior to EBP is approved) (at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>)).

**Peer 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:** <http://www.parliament.mn/laws/projects/935> (<http://www.parliament.mn/laws/projects/935>)

**Comments:** Researcher: The draft 2017 PBS has been resubmitted by the Government to the Parliament on 30 September 2016 and expected to be approved by 15 November 2016 according to legislation. The draft 2017 PBS has not been published by the Ministry of Finance. It has been published by the Parliament only (at <http://www.parliament.mn/laws/projects/935> (<http://www.parliament.mn/laws/projects/935>)).

**Peer 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:** Law of Mongolia on 2017 Budget Framework Statement and Budget Projections for 2018-2019 (Монгол Улсын нэгдсэн төсвийн 2017 оны төсвийн хүрээний мэдэгдэл, 2018-2019 оны төсвийн төсөөллийн тухай хууль).

**Sources:** <http://www.parliament.mn/laws/projects/935> (<http://www.parliament.mn/laws/projects/935>)

**Peer Reviewer**

**Opinion:** Agree

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

a. Yes

b. No

**Answer:** b.

**Sources:** <http://www.parliament.mn/laws/projects/935> (<http://www.parliament.mn/laws/projects/935>) <http://www.iltod.gov.mn/> (<http://www.iltod.gov.mn/>) <https://www.mof.gov.mn/> (<https://www.mof.gov.mn/>)

**Comments:** Researcher: 2017 PBS have been resubmitted by the Government to the Parliament on 30 September 2016 and expected to be approved by 15 November 2016 according to legislation. The draft 2017 PBS has not been published by the Ministry of Finance. It has been published by the Parliament only (at <http://www.parliament.mn/laws/projects/935> (<http://www.parliament.mn/laws/projects/935>)).

**Peer 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

**Sources:** <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-bar...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>) <http://www.parliament.mn/laws/projects/936> (<http://www.parliament.mn/laws/projects/936>)

**Comments:** Researcher: 2017 EBP was submitted by the Government to the Parliament on 30 September 2016 and expected to be approved by 15 November 2016 according to legislation. 2017 EBP has been published by the Ministry of Finance (on 3 November 2016 at <http://www.iltod.gov.mn/?p=4008>) (<http://www.iltod.gov.mn/?p=4008>) <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-bar...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>) ) It was also published by the Parliament (at <http://www.parliament.mn/laws/projects/936> (<http://www.parliament.mn/laws/projects/936>)).

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Due to the election, the parliament's website was revamped, and seems the links are no longer valid. However, I have downloaded the EBP at the time of its discussion, and can confirm the EBP was available from both sources.

**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:** 30 September 2016

**Sources:** <http://www.parliament.mn/laws/projects/936> (<http://www.parliament.mn/laws/projects/936>)

**Comments:** Researcher: 2017 EBP have been submitted by the Government to the Parliament on 30 September 2016 and expected to be approved by 15 November 2016 according to legislation. 2017 EBP does not include appendix on budget estimates details compared to previous years' EBPs published on the MoF website.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The actual approval was on 10 November 2016, and is available from the legal database run by the government at the link: <http://www.legalinfo.mn/law/details/12249?lawid=12249> (<http://www.legalinfo.mn/law/details/12249?lawid=12249>) The parliament web was revamped recently, and the link indicated by the researcher is no longer available.

**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:** c. (33)

**Sources:** <http://www.iltod.gov.mn> (<http://www.iltod.gov.mn>) (run by Department of Fiscal Policy of the Ministry of Finance) <https://www.mof.gov.mn> (<https://www.mof.gov.mn>) (official website of the Ministry of Finance).

**Comments:** Researcher: 2017 EBP was published by the Ministry of Finance (on 3 November 2016 at <http://www.iltod.gov.mn/?p=4008>) (<http://www.iltod.gov.mn/?p=4008>) <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-bar...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>) )

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** November 3-rd is less than 2 months from Jan 1, the start of the budget year. Depending on the definition of the 'month', the answer would be "c".

**Researcher response:** In agreement with the Peer Reviewer, we changed the response, from "b" to "c".

**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:** 03/11/2016

**Sources:** <http://www.iltod.gov.mn> (<http://www.iltod.gov.mn>) (run by Department of Fiscal Policy of the Ministry of Finance)

**Comments:** Researcher: I checked the MOF websites daily since the EBP was submitted to the Parliament for approval and found the 2017 EBP published on 03/11/2016.

**Peer 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:** I checked the MOF websites daily since the EBP was submitted to the Parliament for approval and found the 2017 EBP published on 03/11/2016.

**Sources:** <http://www.iltod.gov.mn> (<http://www.iltod.gov.mn>) (run by Department of Fiscal Policy of the Ministry of Finance)

**Peer 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.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-bar...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>)

**Sources:** <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-bar...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>)

**Comments:** Researcher: <http://www.iltod.gov.mn> (<http://www.iltod.gov.mn>) (run by Department of Fiscal Policy of the Ministry of Finance)

**Peer 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:** c.

**Sources:** <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-bar...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>)

**Comments:** Researcher: None of the numerical data are available in a machine readable format. They are in pdf format.

**Peer 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:** <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-bar...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>)

**Peer 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:** NA

**Sources:** <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-bar...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>)

**Peer 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:** 2017 Draft Budget of Mongolia (in Mongolian: Монгол Улсын 2017 оны төсвийн төсөл)

**Sources:** <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-bar...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>)

**Comments:** Researcher: Draft 2017 PBS and EBP were submitted to the Parliament together. The MOF published a set of documents containing Draft 2017 PBS, EBP and draft Law on 2017 Budget of Social Insurance Fund. 2017 EBP starts from p31 of the document and is composed of the following 8 parts /Translations are provided/. 2. 2017 EBP of Mongolia /МОНГОЛ УЛСЫН 2017 ОНЫ ТӨСВИЙН ТУХАЙ ХУУЛИЙН ТӨСӨЛ/ 2.1. Concept Note to the Draft Law /Хуулийн төслийн үзэл баримтлал/ 2.2. Draft Law /Хуулийн төсөл / 2.3. Annex 1 to Draft Law /Qualitative and Quantitative Indicators of programs to be implemented by general budget governors in 2017 and their outcomes (Монгол Улсын 2017 оны төсвийн тухай хуулийн 1 дүгээр хавсралт: Төсвийн ерөнхийлөн захирагч нарын 2017 онд хэрэгжүүлэх хөтөлбөр, хөтөлбөрийн хүрэх үр дүнгийн талаарх чанарын болон тоо хэмжээний үзүүлэлт) / /Хуулийн төслийн 1-р хавсралт /Үр дүнгийн үзүүлэлт// 2.4. Annex 2 to Draft Law / List of investment projects, activities and construction to be funded by Mongolia’s state budget in 2017 //Хуулийн төслийн 2-р хавсралт /Улсын төсвийн хөрөнгө оруулалт/ 2.5. Annex 3 to Draft Law on 2017 Budget of Mongolia: List of investment projects, activities and construction to be funded by Mongolia’s state budget under concession program of “build-transfer” in 2017 /Хуулийн төслийн 3-р хавсралт /Концесс/ 2.6. Annex 4 to Draft Law on 2017 Budget of Mongolia: List of investment projects, activities and construction to be funded by Development Bank of Mongolia in 2017 Хуулийн төслийн 4-р хавсралт /Хөгжлийн банкны хөрөнгө оруулалт/ 2.7. Introduction to 2017 Consolidated Budget of Mongolia (Монгол Улсын 2017 оны нэгдсэн төсвийн танилцуулга) 2.8. Drafts of Laws and Parliament Resolutions to be enacted along with the draft Budget Law /Хуулийн төслийг дагалдан гарах хууль болон Улсын Их Хурлын тогтоолын төслүүд/ 3. Draft Law on 2017 Budget of Social Insurance Fund /НИЙГМИЙН ДААТГАЛЫН САНГИЙН 2017 ОНЫ ТӨСВИЙН ТУХАЙ ХУУЛИЙН ТӨСӨЛ/ 3.1. Concept Note to the Draft Law /Хуулийн төслийн үзэл баримтлал/ 3.2. Draft Law /Хуулийн төсөл/ 3.3. Introduction to Draft Law /Хуулийн төслийн танилцуулга/ 4. Annexes for Estimates for 2017 Consolidated Budget of Mongolia /МОНГОЛ УЛСЫН 2017 ОНЫ НЭГДСЭН ТӨСВИЙН ТООЦООЛЛЫН ХАВСРАЛТУУД/ 4.1. Annexes for Budget Estimates /Төсвийн тооцооллын хавсралтууд/

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

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

- a. Yes
- b. No

**Answer:** b.

**Sources:** <http://www.iltod.gov.mn> (<http://www.iltod.gov.mn>) (run by Department of Fiscal Policy of the Ministry of Finance) <https://www.mof.gov.mn> (<https://www.mof.gov.mn>) (official website of the Ministry of Finance).

**Peer 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

**Sources:** [www.iltod.gov](http://www.iltod.gov) (<http://www.iltod.gov>).mnp=4021

**Comments:** Researcher: Budget is approved by the Parliament by 15 November of every year in accordance with the Budget Law of Mongolia (2011).

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** To keep consistency, probably the Enacted Budget link should be that of the parliament. The researcher identified the executive's website link. The link for all laws database is <http://www.legalinfo.mn/law/details/12249> (<http://www.legalinfo.mn/law/details/12249>). Also, the law was approved on 10 November 2016.

**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:** 10/11/2016

**Sources:** <http://www.iltod.gov.mn/?p=4021> (<http://www.iltod.gov.mn/?p=4021>)

**Comments:** Researcher: 2017 Budget was approved by the Parliament on 10 November 2016.

**Peer 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:** a. (100)

**Sources:** [www.iltod.gov](http://www.iltod.gov) (<http://www.iltod.gov>).mnp=4021

**Comments:** Researcher: 2017 Budget was approved by the Parliament on 10 November 2016 and published on 17 Nov 2016.



**Peer 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:** 17/11/2016

**Sources:** www.iltod.gov (<http://www.iltod.gov>).mnp=4021

**Peer 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:** Regularly checked the MOF websites.

**Sources:** www.iltod.gov (<http://www.iltod.gov>).mnp=4021

**Comments:** Researcher: Regularly checked the MOF websites.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** EB is the product of the parliament, not the executive. The researcher should have given the parliament sources or general legal database sources, such as <http://www.legalinfo.mn/law/details/12249> (<http://www.legalinfo.mn/law/details/12249>), instead of the executive sources.

**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:** www.iltod.gov (<http://www.iltod.gov>).mnp=4021 01. (Монгол Улсын 2017 оны төсвийн тухай хууль (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/01.Law-ce...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/01.Law-central-2016-11-04-last.pdf>)) 02. Нийгмийн даатгалын сангийн 2017 оны төсвийн тухай хууль (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/02.Law-SS...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/02.Law-SSF-2016-11-04-last.pdf>)) 03. Төсвийн тооцооллын хавсралтууд (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/04.Budget...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/04.Budget-2017-11-01-v280-final-value.pdf>))

**Sources:** www.iltod.gov (<http://www.iltod.gov>).mnp=4021

**Peer 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:** c.

**Sources:** (Монгол Улсын 2017 оны төсвийн тухай хууль (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/01.Law-ce...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/01.Law-central-2016-11-04-last.pdf>)) Нийгмийн даатгалын сангийн 2017 оны төсвийн тухай хууль (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/02.Law-SS...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/02.Law-SSF-2016-11-04-last.pdf>)) Төсвийн тооцооллын хавсралтууд (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/04.Budget...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/04.Budget-2017-11-01-v280-final-value.pdf>))

**Comments:** Researcher: None of the numerical data are available in a machine readable format. They are in pdf format.

**Peer 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:** [www.iltod.gov](http://www.iltod.gov) (<http://www.iltod.gov>).mnp=4021

**Peer 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:** [www.iltod.gov](http://www.iltod.gov) (<http://www.iltod.gov>).mnp=4021

**Peer 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 on 2017 Budget of Mongolia (Монгол Улсын 2017 оны төсвийн тухай хууль)

**Sources:** [www.iltod.gov](http://www.iltod.gov) (<http://www.iltod.gov>).mnp=4021

**Comments:** Researcher: Budget is approved by the Parliament by 15 November of every year in accordance with the Budget Law of Mongolia (2011). Therefore, 2017 EB is expected to be released in November 2016.

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

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

- a. Yes
- b. No

**Answer:** b.

**Sources:** <http://www.iltod.gov.mn/> (<http://www.iltod.gov.mn/>) (Web portal for budget information, run by Department of Fiscal Policy of the Ministry of Finance) <https://www.mof.gov.mn/> (<https://www.mof.gov.mn/>) (the official website of the Ministry of Finance)

**Peer 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:** [http://www.iltod.gov.mn](http://www.iltod.gov.mn/) ([http://www.iltod.gov.mn](http://www.iltod.gov.mn/)) (run by Department of Fiscal Policy of the Ministry of Finance) [https://www.mof.gov.mn](https://www.mof.gov.mn/) ([https://www.mof.gov.mn](https://www.mof.gov.mn/)) (official website of the Ministry of Finance).

**Comments:** Researcher: 2017 EBP was submitted to the Parliament on 30 September 2016. No citizen's version of 2017 EBP has been released. 2017 Budget is approved by the Parliament on 10 November 2016. No citizen's version of 2017 EB has been released.

**Peer 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:** d.

**Sources:** [http://www.iltod.gov.mn](http://www.iltod.gov.mn/) ([http://www.iltod.gov.mn](http://www.iltod.gov.mn/)) (run by Department of Fiscal Policy of the Ministry of Finance) [https://www.mof.gov.mn](https://www.mof.gov.mn/) ([https://www.mof.gov.mn](https://www.mof.gov.mn/)) (official website of the Ministry of Finance).

**Comments:** Researcher: 2017 EBP was submitted to the Parliament on 30 September 2016. No citizen's version of 2017 EBP has been released. 2017 Budget is approved by the Parliament on 10 November 2016. No citizen's version of 2017 EB has been released.

**Peer 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:** Checked websites [http://www.iltod.gov.mn](http://www.iltod.gov.mn/) ([http://www.iltod.gov.mn](http://www.iltod.gov.mn/)) (run by Department of Fiscal Policy of the Ministry of Finance) and [https://www.mof.gov.mn](https://www.mof.gov.mn/) ([https://www.mof.gov.mn](https://www.mof.gov.mn/)) (official website of the Ministry of Finance). CB is not expected to be produced for internal use by public officials.

**Sources:** [http://www.iltod.gov.mn](http://www.iltod.gov.mn/) ([http://www.iltod.gov.mn](http://www.iltod.gov.mn/)) (run by Department of Fiscal Policy of the Ministry of Finance) [https://www.mof.gov.mn](https://www.mof.gov.mn/) ([https://www.mof.gov.mn](https://www.mof.gov.mn/)) (official website of the Ministry of Finance).

**Peer 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:** n/a

**Sources:** <http://www.iltod.gov.mn> (<http://www.iltod.gov.mn>) (run by Department of Fiscal Policy of the Ministry of Finance) <https://www.mof.gov.mn> (<https://www.mof.gov.mn>) (official website of the Ministry of Finance).

**Comments:** Researcher: 2017 EBP was submitted to the Parliament on 30 September 2016. No citizen’s version of 2017 EBP has been published. 2017 Budget is approved by the Parliament on 10 November 2016. No citizen’s version of 2017 EB has been published.

**Peer Reviewer**

**Opinion:** Agree

**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:** n/a

**Sources:** <http://www.iltod.gov.mn> (<http://www.iltod.gov.mn>) (run by Department of Fiscal Policy of the Ministry of Finance) <https://www.mof.gov.mn> (<https://www.mof.gov.mn>) (official website of the Ministry of Finance).

**Comments:** Researcher: 2017 EBP was submitted to the Parliament on 30 September 2016. No citizen’s version of 2017 EBP has been published. 2017 Budget is approved by the Parliament on 10 November 2016. No citizen’s version of 2017 EB has been published.

**Peer 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:** n/a

**Sources:** <http://www.iltod.gov.mn> (<http://www.iltod.gov.mn>) (run by Department of Fiscal Policy of the Ministry of Finance) <https://www.mof.gov.mn> (<https://www.mof.gov.mn>) (official website of the Ministry of Finance).

**Comments:** Researcher: 2017 EBP was submitted to the Parliament on 30 September 2016. No citizen’s version of 2017 EBP has been published. 2017 Budget is approved by the Parliament on 10 November 2016. No citizen’s version of 2017 EB has been published.

**Peer Reviewer**

**Opinion:** Agree

**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:** n/a

**Sources:** <http://www.iltod.gov.mn> (<http://www.iltod.gov.mn>) (run by Department of Fiscal Policy of the Ministry of Finance) <https://www.mof.gov.mn> (<https://www.mof.gov.mn>) (official website of the Ministry of Finance).

**Peer Reviewer**

**Opinion:** Agree

**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:** n/a. 2017 EBP was submitted to the Parliament on 30 September 2016. No citizen's version of 2017 EBP has been published. 2017 Budget is approved by the Parliament on 10 November 2016. No citizen's version of 2017 EB has been published.

**Sources:** <http://www.iltod.gov.mn> (<http://www.iltod.gov.mn>) (run by Department of Fiscal Policy of the Ministry of Finance) <https://www.mof.gov.mn> (<https://www.mof.gov.mn>) (official website of the Ministry of Finance).

**Peer 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:** FY2016

**Sources:** 2. Budget Execution Reports for 2016: Last 9 IYR Link to Budget Execution Report for April 2016 (2016 оны 4 дүгээр сарын Монгол улсын нэгдсэн төсвийн гүйцэтгэлийн мэдээ). (MOF). Published on 10 May 2016. Available at <https://www.mof.gov.mn/2016/05/2016-%D0%BE%D0%BD%D1%8B-4-%D0...> (<https://www.mof.gov.mn/2016/05/2016-%D0%BE%D0%BD%D1%8B-4-%D0%B4%D2%AF%D0%B3%D1%8D%D1%8D%D1%80-%D1%81%D0%B0%D1%80%D1%8B%D0%BD-%D0%BC%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D1%83%D0%BB%D1%81%D1%8B%D0%BD-%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D/>) Budget Execution Report for the first 4 months of 2016 (2016 оны эхний 4 сарын Монгол улсын нэгдсэн төсвийн гүйцэтгэл). (MOF, May 8, 2016). Published on 10 May 2016. Available at <https://www.mof.gov.mn/wp-content/uploads/2016/05/Medee-4.pdf> Short Introduction to Budget Execution Report for April 2016 (2016 оны 4 дүгээр сарын нэгдсэн төсвийн гүйцэтгэлийн товч танилцуулга). (MOF, May 8, 2016). Published on 10 May 2016. Available at <https://www.mof.gov.mn/wp-content/uploads/2016/05/Taniltsuulga-4.pdf> Link to Budget Execution Report for March 2016 (2016 оны 3 дугаар сарын Монгол улсын нэгдсэн төсвийн гүйцэтгэлийн мэдээ). (MOF). Published on 8 April 2016. Available at <https://www.mof.gov.mn/2016/04/2016-%D0%BE%D0%BD%D1%8B-3-%D0...> (<https://www.mof.gov.mn/2016/04/2016-%D0%BE%D0%BD%D1%8B-3-%D0%B4%D1%83%D0%B3%D0%B0%D0%B0%D1%80-%D1%81%D0%B0%D1%80%D1%8B%D0%BD-%D0%BC%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D1%83%D0%BB%D1%81%D1%8B%D0%BD-%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D/>) Budget Execution Report for the first 2 months of 2016 (2016 ОНЫ ЭХНИЙ 2 САРЫН МОНГОЛ УЛСЫН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ). (MOF, March 8, 2016). Published on 9 March 2016. Available at <https://www.mof.gov.mn/wp-content/uploads/2016/03/Medee-2.pdf> Short Introduction to Budget Execution Report for February 2016 (2016 ОНЫ 2 ДУГААР САРЫН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛИЙН ТОВЧ ТАНИЛЦУУЛГА). (MOF, March 8, 2016). Published on 9 March 2016. Available at <https://www.mof.gov.mn/wp-content/uploads/2016/03/Taniltsuul...> (<https://www.mof.gov.mn/wp-content/uploads/2016/03/Taniltsuulga-2.pdf>) Link to Budget Execution Report for January 2016 (2016 оны 1 дүгээр сарын Монгол улсын нэгдсэн төсвийн гүйцэтгэлийн мэдээ). (MOF). Published on 15 February 2016. Available at <https://www.mof.gov.mn/2016/02/2016-%D0%BE%D0%BD%D1%8B-1-%D0...> (<https://www.mof.gov.mn/2016/02/2016-%D0%BE%D0%BD%D1%8B-1-%D0%B4%D2%AF%D0%B3%D1%8D%D1%8D%D1%80-%D1%81%D0%B0%D1%80%D1%8B%D0%BD-%D0%BC%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D1%83%D0%BB%D1%81%D1%8B%D0%BD-%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D/>) Budget Execution Report for the 1st month of 2016 (2016 ОНЫ ЭХНИЙ 1 САРЫН МОНГОЛ УЛСЫН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ). (MOF, February 8, 2016). Published on 15 February 2016. Available at

<https://www.mof.gov.mn/wp-content/uploads/2016/02/Medee-1.pdf>... (<https://www.mof.gov.mn/wp-content/uploads/2016/02/Medee-1.pdf>) Short Introduction to Budget Execution Report for January 2016 (2016 ОНЫ 1 ДҮГЭЭР САРЫН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛИЙН ТОВЧ ТАНИЛЦУУЛГА). (MOF, February 8, 2016). Published on 15 February 2016. Available at <https://www.mof.gov.mn/wp-content/uploads/2016/02/Taniitsuulga-1.pdf>

Peer 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:** 9. September 2016 reports: Link to Budget Execution Report for September 2016 (2016 оны 9 дүгээр сарын Монгол улсын нэгдсэн төсвийн гүйцэтгэлийн мэдээ). (MOF). Published on 12 October 2016. Available at [https://www.mof.gov.mn/2016/10/2016-%D0%BE%D0%BD%D1%8B-9-%D0... \(https://www.mof.gov.mn/2016/10/2016-%D0%BE%D0%BD%D1%8B-9-%D0%B4%D2%AF%D0%B3%D1%8D%D1%8D%D1%80-%D1%81%D0%B0%D1%80%D1%8B%D0%BD-%D0%BC%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D1%83%D0%BB%D1%81%D1%8B%D0%BD-%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D/\)](https://www.mof.gov.mn/2016/10/2016-%D0%BE%D0%BD%D1%8B-9-%D0...) Budget Execution Report for the 3rd quarter of 2016 (2016 оны 3 дугаар улирлын Монгол улсын нэгдсэн төсвийн гүйцэтгэл). (MOF, October 8, 2016). Published on 12 October 2016. Available at <https://www.mof.gov.mn/wp-content/uploads/2016/10/Medee-9.pdf>) Short Introduction to Budget Execution Report for September 2016 (2016 оны 9 дүгээр сарын нэгдсэн төсвийн гүйцэтгэлийн товч танилцуулга). (MOF, October 8, 2016). Published on 12 October 2016. Available at <https://www.mof.gov.mn/wp-content/uploads/2016/10/Taniitsuulga-9.pdf>) Link to Budget Execution Report for August 2016 (2016 оны 8 дугаар сарын Монгол улсын нэгдсэн төсвийн гүйцэтгэлийн мэдээ). (MOF). Published on 12 September 2016. Available at [https://www.mof.gov.mn/2016/09/2016-%D0%BE%D0%BD%D1%8B-8-%D0... \(https://www.mof.gov.mn/2016/09/2016-%D0%BE%D0%BD%D1%8B-8-%D0%B4%D1%83%D0%B3%D0%B0%D0%B0%D1%80-%D1%81%D0%B0%D1%80%D1%8B%D0%BD-%D0%BC%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D1%83%D0%BB%D1%81%D1%8B%D0%BD-%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D/\)](https://www.mof.gov.mn/2016/09/2016-%D0%BE%D0%BD%D1%8B-8-%D0...) 8. August 2016 reports: Budget Execution Report for the first 8 months of 2016 (2016 оны эхний 8 сарын Монгол улсын нэгдсэн төсвийн гүйцэтгэл). (MOF, September 8, 2016). Published on 12 September 2016. Available at <https://www.mof.gov.mn/wp-content/uploads/2016/09/Medee-8.pdf>) Short Introduction to Budget Execution Report for August 2016 (2016 оны 8 дугаар сарын нэгдсэн төсвийн гүйцэтгэлийн товч танилцуулга). (MOF, September 8, 2016). Published on 12 September 2016. Available at <https://www.mof.gov.mn/wp-content/uploads/2016/09/Taniitsuulga-8.pdf>) 7. July 2016 reports Link to Budget Execution Report for July 2016 (2016 оны 7 дугаар сарын Монгол улсын нэгдсэн төсвийн гүйцэтгэлийн мэдээ). (MOF). Published on 8 August 2016. Available at [https://www.mof.gov.mn/2016/08/2016-%D0%BE%D0%BD%D1%8B-7-%D0... \(https://www.mof.gov.mn/2016/08/2016-%D0%BE%D0%BD%D1%8B-7-%D0%B4%D1%83%D0%B3%D0%B0%D0%B0%D1%80-%D1%81%D0%B0%D1%80%D1%8B%D0%BD-%D0%BC%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D1%83%D0%BB%D1%81%D1%8B%D0%BD-%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D/\)](https://www.mof.gov.mn/2016/08/2016-%D0%BE%D0%BD%D1%8B-7-%D0...) Budget Execution Report for the first 7 months of 2016 (2016 оны эхний 7 сарын Монгол улсын нэгдсэн төсвийн гүйцэтгэл). (MOF, August 8, 2016). Published on 8 August 2016. Available at <https://www.mof.gov.mn/wp-content/uploads/2016/08/Medee-7.pdf>) Short Introduction to Budget Execution Report for July 2016 (2016 оны 7 дугаар сарын нэгдсэн төсвийн гүйцэтгэлийн товч танилцуулга). (MOF, August 8, 2016). Published on 8 August 2016. Available at <https://www.mof.gov.mn/wp-content/uploads/2016/08/Taniitsuulga-7.pdf>) 6. Link to Budget Execution Report for June 2016 (2016 оны 6 дугаар сарын Монгол улсын нэгдсэн төсвийн гүйцэтгэлийн мэдээ). (MOF). Published on 18 July 2016. Available at [https://www.mof.gov.mn/2016/07/2016-%D0%BE%D0%BD%D1%8B-6-%D0... \(https://www.mof.gov.mn/2016/07/2016-%D0%BE%D0%BD%D1%8B-6-%D0%B4%D1%83%D0%B3%D0%B0%D0%B0%D1%80-%D1%81%D0%B0%D1%80%D1%8B%D0%BD-%D0%BC%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D1%83%D0%BB%D1%81%D1%8B%D0%BD-%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D/\)](https://www.mof.gov.mn/2016/07/2016-%D0%BE%D0%BD%D1%8B-6-%D0...) Budget Execution Report for the first half year of 2016 (2016 оны эхний хагас жилийн Монгол улсын нэгдсэн төсвийн гүйцэтгэл). (MOF, July 8, 2016). Published on 18 July 2016. Available at <https://www.mof.gov.mn/wp-content/uploads/2016/07/Medee-6.pdf>) Short Introduction to Budget Execution Report for June 2016 (2016 оны 6 дугаар сарын нэгдсэн төсвийн гүйцэтгэлийн товч танилцуулга). (MOF, July 8, 2016). Published on 18 July 2016. Available at <https://www.mof.gov.mn/wp-content/uploads/2016/07/Taniitsuulga-6.pdf>) 5. Link to Budget Execution Report for May 2016 (2016 оны 5 дугаар сарын Монгол улсын нэгдсэн төсвийн гүйцэтгэлийн мэдээ). (MOF). Published on 8 June 2016. Available at [https://www.mof.gov.mn/2016/06/2016-%D0%BE%D0%BD%D1%8B-5-%D0... \(https://www.mof.gov.mn/2016/06/2016-%D0%BE%D0%BD%D1%8B-5-%D0%B4%D1%83%D0%B3%D0%B0%D0%B0%D1%80-%D1%81%D0%B0%D1%80%D1%8B%D0%BD-%D0%BC%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D1%83%D0%BB%D1%81%D1%8B%D0%BD-%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D/\)](https://www.mof.gov.mn/2016/06/2016-%D0%BE%D0%BD%D1%8B-5-%D0...) Budget Execution Report for the first 5 months of 2016 (2016 оны эхний 5 сарын Монгол улсын нэгдсэн төсвийн гүйцэтгэл). (MOF, June 8, 2016). Published on 8 June 2016. Available at <https://www.mof.gov.mn/wp-content/uploads/2016/06/Medee-5.pdf>) Short Introduction to Budget Execution Report for May 2016 (2016 оны 5 дугаар сарын нэгдсэн төсвийн гүйцэтгэлийн товч танилцуулга). (MOF, June 8, 2016). Published on 8

June 2016. Available at <https://www.mof.gov.mn/wp-content/uploads/2016/06/Taniltsuul...> (https://www.mof.gov.mn/wp-content/uploads/2016/06/Taniltsuulga-5.pdf) \_\_\_\_\_ 4 Link to Budget Execution Report for April 2016 (2016 оны 4 дүгээр сарын Монгол улсын нэгдсэн төсвийн гүйцэтгэлийн мэдээ). (MOF). Published on 10 May 2016. Available at [https://www.mof.gov.mn/2016/05/2016-%D0%BE%D0%BD%D1%8B-4-%D0... \(https://www.mof.gov.mn/2016/05/2016-%D0%BE%D0%BD%D1%8B-4-%D0%B4%D2%AF%D0%B3%D1%8D%D1%8D%D1%80-%D1%81%D0%B0%D1%80%D1%8B%D0%BD-%D0%BC%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D1%83%D0%BB%D1%81%D1%8B%D0%BD-%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D/\)](https://www.mof.gov.mn/2016/05/2016-%D0%BE%D0%BD%D1%8B-4-%D0...) Budget Execution Report for the first 4 months of 2016 (2016 оны эхний 4 сарын Монгол улсын нэгдсэн төсвийн гүйцэтгэл). (MOF, May 8, 2016). Published on 10 May 2016. Available at <https://www.mof.gov.mn/wp-content/uploads/2016/05/Medee-4.pdf> Short Introduction to Budget Execution Report for April 2016 (2016 оны 4 дүгээр сарын нэгдсэн төсвийн гүйцэтгэлийн товч танилцуулга). (MOF, May 8, 2016). Published on 10 May 2016. Available at <https://www.mof.gov.mn/wp-content/uploads/2016/05/Taniltsuul...> (https://www.mof.gov.mn/wp-content/uploads/2016/05/Taniltsuulga-4.pdf) \_\_\_\_\_ 3 Link to Budget Execution Report for March 2016 (2016 оны 3 дугаар сарын Монгол улсын нэгдсэн төсвийн гүйцэтгэлийн мэдээ). (MOF). Published on 8 April 2016. Available at [https://www.mof.gov.mn/2016/04/2016-%D0%BE%D0%BD%D1%8B-3-%D0... \(https://www.mof.gov.mn/2016/04/2016-%D0%BE%D0%BD%D1%8B-3-%D0%B4%D1%83%D0%B3%D0%B0%D0%B0%D1%80-%D1%81%D0%B0%D1%80%D1%8B%D0%BD-%D0%BC%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D1%83%D0%BB%D1%81%D1%8B%D0%BD-%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D/\)](https://www.mof.gov.mn/2016/04/2016-%D0%BE%D0%BD%D1%8B-3-%D0...) Budget Execution Report for the 1st quarter of 2016 (2016 оны 1 дүгээр улирлын Монгол улсын нэгдсэн төсвийн гүйцэтгэл). (MOF, April 8, 2016). Published on 8 April 2016. Available at <https://www.mof.gov.mn/wp-content/uploads/2016/04/Medee-3.pdf> Short Introduction to Budget Execution Report for March 2016 (2016 ОНЫ 3 ДУГААР САРЫН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛИЙН ТОВЧ ТАНИЛЦУУЛГА). (MOF, April 8, 2016). Published on 8 April 2016. Available at <https://www.mof.gov.mn/wp-content/uploads/2016/04/Taniltsuul...> (https://www.mof.gov.mn/wp-content/uploads/2016/04/Taniltsuulga-3.pdf) \_\_\_\_\_ 2 Link to Budget Execution Report for February 2016 (2016 оны 2 дугаар сарын Монгол улсын нэгдсэн төсвийн гүйцэтгэлийн мэдээ). (MOF). Published on 9 March 2016. Available at [https://www.mof.gov.mn/2016/03/2016-%D0%BE%D0%BD%D1%8B-2-%D0... \(https://www.mof.gov.mn/2016/03/2016-%D0%BE%D0%BD%D1%8B-2-%D0%B4%D1%83%D0%B3%D0%B0%D0%B0%D1%80-%D1%81%D0%B0%D1%80%D1%8B%D0%BD-%D0%BC%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D1%83%D0%BB%D1%81%D1%8B%D0%BD-%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D/\)](https://www.mof.gov.mn/2016/03/2016-%D0%BE%D0%BD%D1%8B-2-%D0...) Budget Execution Report for the first 2 months of 2016 (2016 ОНЫ ЭХНИЙ 2 САРЫН МОНГОЛ УЛСЫН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ). (MOF, March 8, 2016). Published on 9 March 2016. Available at <https://www.mof.gov.mn/wp-content/uploads/2016/03/Medee-2.pdf> Short Introduction to Budget Execution Report for February 2016 (2016 ОНЫ 2 ДУГААР САРЫН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛИЙН ТОВЧ ТАНИЛЦУУЛГА). (MOF, March 8, 2016). Published on 9 March 2016. Available at <https://www.mof.gov.mn/wp-content/uploads/2016/03/Taniltsuul...> (https://www.mof.gov.mn/wp-content/uploads/2016/03/Taniltsuulga-2.pdf) \_\_\_\_\_ 1 Link to Budget Execution Report for January 2016 (2016 оны 1 дүгээр сарын Монгол улсын нэгдсэн төсвийн гүйцэтгэлийн мэдээ). (MOF). Published on 15 February 2016. Available at [https://www.mof.gov.mn/2016/02/2016-%D0%BE%D0%BD%D1%8B-1-%D0... \(https://www.mof.gov.mn/2016/02/2016-%D0%BE%D0%BD%D1%8B-1-%D0%B4%D2%AF%D0%B3%D1%8D%D1%8D%D1%80-%D1%81%D0%B0%D1%80%D1%8B%D0%BD-%D0%BC%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D1%83%D0%BB%D1%81%D1%8B%D0%BD-%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D/\)](https://www.mof.gov.mn/2016/02/2016-%D0%BE%D0%BD%D1%8B-1-%D0...) Budget Execution Report for the 1st month of 2016 (2016 ОНЫ ЭХНИЙ 1 САРЫН МОНГОЛ УЛСЫН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ). (MOF, February 8, 2016). Published on 15 February 2016. Available at <https://www.mof.gov.mn/wp-content/uploads/2016/02/Medee-1.pdf> Short Introduction to Budget Execution Report for January 2016 (2016 ОНЫ 1 ДҮГЭЭР САРЫН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛИЙН ТОВЧ ТАНИЛЦУУЛГА). (MOF, February 8, 2016). Published on 15 February 2016. Available at <https://www.mof.gov.mn/wp-content/uploads/2016/02/Taniltsuul...> (https://www.mof.gov.mn/wp-content/uploads/2016/02/Taniltsuulga-1.pdf)

Peer 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:** Budget Execution Report for the 3rd quarter of 2016 (2016 оны 3 дугаар улирлын Монгол улсын нэгдсэн төсвийн гүйцэтгэл). (MOF, October 8, 2016). Published on 12 October 2016. Short Introduction to Budget Execution Report for September 2016 (2016 оны 9 дүгээр сарын нэгдсэн төсвийн гүйцэтгэлийн товч танилцуулга). (MOF, October 8, 2016). Published on 12 October 2016. Budget Execution Report for the first 8 months of 2016 (2016 оны эхний 8 сарын Монгол улсын нэгдсэн төсвийн гүйцэтгэл). (MOF, September 8, 2016). Published on 12 September 2016. Short Introduction to Budget Execution Report for August 2016 (2016 оны 8 дугаар сарын нэгдсэн төсвийн гүйцэтгэлийн товч танилцуулга). (MOF, September 8, 2016). Published on 12 September 2016. Budget Execution Report for the first 7 months of 2016 (2016 оны эхний 7 сарын Монгол улсын нэгдсэн төсвийн гүйцэтгэл). (MOF, August 8, 2016). Published on 8 August 2016. Short Introduction to Budget Execution Report for July 2016 (2016 оны 7 дугаар сарын нэгдсэн төсвийн гүйцэтгэлийн товч танилцуулга). (MOF, August 8, 2016). Published on 8 August 2016. Budget Execution Report for the first half year of 2016 (2016 оны эхний хагас жилийн Монгол улсын нэгдсэн төсвийн гүйцэтгэл). (MOF, July 8, 2016). Published on 18 July 2016. Short Introduction to Budget Execution Report for June 2016 (2016 оны 6 дугаар сарын нэгдсэн төсвийн гүйцэтгэлийн товч танилцуулга). (MOF, July 8, 2016). Published on 18 July 2016. Budget Execution Report for the first 5 months of 2016 (2016 оны эхний 5 сарын Монгол улсын нэгдсэн төсвийн гүйцэтгэл). (MOF, June 8, 2016). Published on 8 June 2016. Short Introduction to Budget Execution Report for May 2016 (2016 оны 5 дугаар сарын нэгдсэн төсвийн гүйцэтгэлийн товч танилцуулга). (MOF, June 8, 2016). Published on 8 June 2016. Budget

Execution Report for the first 4 months of 2016 (2016 оны эхний 4 сарын Монгол улсын нэгдсэн төсвийн гүйцэтгэл). (MOF, May 8, 2016). Published on 10 May 2016. Short Introduction to Budget Execution Report for April 2016 (2016 оны 4 дүгээр сарын нэгдсэн төсвийн гүйцэтгэлийн товч танилцуулга). (MOF, May 8, 2016). Published on 10 May 2016. Budget Execution Report for the 1st quarter of 2016 (2016 оны 1 дүгээр улирлын Монгол улсын нэгдсэн төсвийн гүйцэтгэл). (MOF, April 8, 2016). Published on 8 April 2016. Short Introduction to Budget Execution Report for March 2016 (2016 ОНЫ 3 ДУГААР САРЫН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛИЙН ТОВЧ ТАНИЛЦУУЛГА). (MOF, April 8, 2016). Published on 8 April 2016. Budget Execution Report for the first 2 months of 2016 (2016 ОНЫ ЭХНИЙ 2 САРЫН МОНГОЛ УЛСЫН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ). (MOF, March 8, 2016). Published on 9 March 2016. Short Introduction to Budget Execution Report for February 2016 (2016 ОНЫ 2 ДУГААР САРЫН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛИЙН ТОВЧ ТАНИЛЦУУЛГА). (MOF, March 8, 2016). Published on 9 March 2016. Budget Execution Report for the 1st month of 2016 (2016 ОНЫ ЭХНИЙ 1 САРЫН МОНГОЛ УЛСЫН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ). (MOF, February 8, 2016). Published on 15 February 2016. Short Introduction to Budget Execution Report for January 2016 (2016 ОНЫ 1 ДҮГЭЭР САРЫН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛИЙН ТОВЧ ТАНИЛЦУУЛГА). (MOF, February 8, 2016). Published on 15 February 2016.

**Sources:** - Main link to Budget Execution Report for 2016 at <https://www.mof.gov.mn/category/budget/budgetof2016/%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB-%D1%81%D0%B0%D1%80%D1%8B%D0%BD-%D0%BC%D1%8D%D0%B4%D1%8D%D1%8D-budgetof2016/>

**Peer 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:** - Main link to Budget Execution Report for 2016 at <https://www.mof.gov.mn/category/budget/budgetof2016/%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB-%D1%81%D0%B0%D1%80%D1%8B%D0%BD-%D0%BC%D1%8D%D0%B4%D1%8D%D1%8D-budgetof2016/>

**Sources:** <https://www.mof.gov.mn/category/budget/budgetof2016/%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB-%D1%81%D0%B0%D1%80%D1%8B%D0%BD-%D0%BC%D1%8D%D0%B4%D1%8D%D1%8D-budgetof2016/>

**Comments:** Researcher: The publication date is seen just below the title of the document. No press releases are produced on monthly reports. I myself did not check the IYRs for the last 9 months respectively when they are expected to be released. However, from my past visits to the MOF website, I can say that monthly reports are published each month.

**Peer 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:** - Main link to Budget Execution Reports for 2016 at <https://www.mof.gov.mn/category/budget/budgetof2016/%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB-%D1%81%D0%B0%D1%80%D1%8B%D0%BD-%D0%BC%D1%8D%D0%B4%D1%8D%D1%8D-budgetof2016/>

**Sources:** <https://www.mof.gov.mn/category/budget/budgetof2016/%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB-%D1%81%D0%B0%D1%80%D1%8B%D0%BD-%D0%BC%D1%8D%D0%B4%D1%8D%D1%8D-budgetof2016/>

**Comments:** Researcher: Budget Execution Reports for 2016 (Last 9 IYRs) posted are: Budget Execution Report for the 3rd quarter of 2016 (2016 оны 3 дугаар улирлын Монгол улсын нэгдсэн төсвийн гүйцэтгэл). (MOF, October 8, 2016). Published on 12 October 2016. Budget Execution Report for the first 8 months of 2016 (2016 оны эхний 8 сарын Монгол улсын нэгдсэн төсвийн гүйцэтгэл). (MOF, September 8, 2016). Published on 12 September 2016. Budget Execution Report for the first 7 months of 2016 (2016 оны эхний 7 сарын Монгол улсын нэгдсэн төсвийн гүйцэтгэл). (MOF, August 8, 2016). Published on 8 August 2016. Budget Execution Report for the first half year of 2016 (2016 оны эхний хагас жилийн Монгол улсын нэгдсэн төсвийн гүйцэтгэл). (MOF, July 8, 2016). Published on 18 July 2016. Budget Execution Report for the first 5 months of 2016 (2016 оны эхний 5 сарын Монгол улсын нэгдсэн төсвийн гүйцэтгэл). (MOF, June 8, 2016). Published on 8 June 2016. Budget Execution Report for the first 4 months of 2016 (2016 оны эхний 4 сарын Монгол улсын нэгдсэн төсвийн гүйцэтгэл). (MOF, May 8, 2016). Published on 10 May 2016. Budget Execution Report for the 1st quarter of 2016 (2016 оны 1 дүгээр улирлын Монгол улсын нэгдсэн төсвийн гүйцэтгэл). (MOF, April 8, 2016). Published on 8 April 2016. Budget Execution Report for the first 2 months of 2016 (2016 ОНЫ ЭХНИЙ 2 САРЫН МОНГОЛ УЛСЫН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ). (MOF, March 8, 2016). Published on 9 March 2016. Budget Execution Report for the 1st month of 2016 (2016 ОНЫ ЭХНИЙ 1 САРЫН МОНГОЛ УЛСЫН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ). (MOF, February 8, 2016). Published on 15 February 2016.



**Peer 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:** c.

**Sources:** <https://www.mof.gov.mn/category/budget/budgetof2016/%D0%B3%D...>

(<https://www.mof.gov.mn/category/budget/budgetof2016/%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB-%D1%81%D0%B0%D1%80%D1%8B%D0%BD-%D0%BC%D1%8D%D0%B4%D1%8D%D1%8D-budgetof2016/>)

**Comments:** Researcher: The document is in PDF format.

**Peer 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:** <https://www.mof.gov.mn/category/budget/budgetof2016/%D0%B3%D...>

(<https://www.mof.gov.mn/category/budget/budgetof2016/%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB-%D1%81%D0%B0%D1%80%D1%8B%D0%BD-%D0%BC%D1%8D%D0%B4%D1%8D%D1%8D-budgetof2016/>)

**Peer 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:** <https://www.mof.gov.mn/category/budget/budgetof2016/%D0%B3%D...>

(<https://www.mof.gov.mn/category/budget/budgetof2016/%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB-%D1%81%D0%B0%D1%80%D1%8B%D0%BD-%D0%BC%D1%8D%D0%B4%D1%8D%D1%8D-budgetof2016/>)

**Peer 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:** Budget Execution Reports for 2016 (Last 9 IYRs) Budget Execution Report for the 3rd quarter of 2016 (2016 оны 3 дугаар улирлын Монгол улсын нэгдсэн төсвийн гүйцэтгэл). (MOF, October 8, 2016). Published on 12 October 2016. Budget Execution Report for the first 8 months of 2016 (2016 оны эхний 8 сарын Монгол улсын нэгдсэн төсвийн гүйцэтгэл). (MOF, September 8, 2016). Published on 12 September 2016. Budget Execution Report for the first 7 months of 2016 (2016 оны эхний 7 сарын Монгол улсын нэгдсэн төсвийн гүйцэтгэл). (MOF, August 8, 2016). Published on 8 August 2016. Budget Execution Report for the first half year of 2016 (2016 оны эхний хагас жилийн Монгол улсын нэгдсэн төсвийн гүйцэтгэл). (MOF, July 8, 2016). Published on 18 July 2016. Budget Execution Report for the first 5 months of 2016 (2016 оны эхний 5 сарын Монгол улсын нэгдсэн төсвийн гүйцэтгэл). (MOF, June 8, 2016). Published on 8 June 2016. Budget Execution Report for the first 4 months of 2016 (2016 оны эхний 4 сарын Монгол улсын нэгдсэн төсвийн гүйцэтгэл). (MOF, May 8, 2016). Published on 10 May 2016. Budget Execution Report for the 1st quarter of 2016 (2016 оны 1 дүгээр улирлын Монгол улсын нэгдсэн төсвийн гүйцэтгэл). (MOF, April 8, 2016). Published on 8 April 2016. Budget Execution Report for the first 2 months of 2016 (2016 ОНЫ ЭХНИЙ 2 САРЫН МОНГОЛ УЛСЫН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ). (MOF, March 8, 2016). Published on 9 March 2016. Budget Execution Report for the 1st month of 2016 (2016 ОНЫ ЭХНИЙ 1 САРЫН МОНГОЛ УЛСЫН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ). (MOF, February 8, 2016). Published on 15 February 2016.

**Sources:** <https://www.mof.gov.mn/category/budget/budgetof2016/%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB-%D1%81%D0%B0%D1%80%D1%8B%D0%BD-%D0%BC%D1%8D%D0%B4%D1%8D%D1%8D-budgetof2016/>

**Peer Reviewer**

**Opinion:** Agree

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

- a. Yes
- b. No

**Answer:** b.

**Sources:** <http://www.iltod.gov.mn> (<http://www.iltod.gov.mn>) (run by Department of Fiscal Policy of the Ministry of Finance) <https://www.mof.gov.mn> (<https://www.mof.gov.mn>) (official website of the Ministry of Finance).

**Peer 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:** MYR is not produced at all.

**Comments:** Researcher: MYR is not produced at all.

**Peer 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:** MYR is not produced at all.

**Comments:** Researcher: MYR is not produced at all.

**Peer 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:** <http://www.iltod.gov.mn> (<http://www.iltod.gov.mn>) (run by Department of Fiscal Policy of the Ministry of Finance) <https://www.mof.gov.mn> (<https://www.mof.gov.mn>) (official website of the Ministry of Finance).

**Comments:** Researcher: MYR is not produced at all.

**Peer 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:** n/a

**Sources:** <http://www.iltod.gov.mn> (<http://www.iltod.gov.mn>) (run by Department of Fiscal Policy of the Ministry of Finance) <https://www.mof.gov.mn> (<https://www.mof.gov.mn>) (official website of the Ministry of Finance).

**Peer 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:** n/a

**Sources:** <http://www.iltod.gov.mn> (<http://www.iltod.gov.mn>) (run by Department of Fiscal Policy of the Ministry of Finance) <https://www.mof.gov.mn> (<https://www.mof.gov.mn>) (official website of the Ministry of Finance).

**Peer 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:** <http://www.iltod.gov.mn> (<http://www.iltod.gov.mn>) (run by Department of Fiscal Policy of the Ministry of Finance) <https://www.mof.gov.mn> (<https://www.mof.gov.mn>) (official website of the Ministry of Finance).

**Peer 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:** c.

**Sources:** <http://www.iltod.gov.mn> (<http://www.iltod.gov.mn>) (run by Department of Fiscal Policy of the Ministry of Finance) <https://www.mof.gov.mn> (<https://www.mof.gov.mn>) (official website of the Ministry of Finance).

**Comments:** Researcher: MYR not produced. The Ministry of Finance publishes quarterly economic update. However, the document does not include either information on economic projection for the remainder of the year or updated estimates for expenditure, revenue, and debt.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The Law on Budget, Article 7.4 says "the budget performance information shall be prepared and reported on a monthly basis, and the financial and budget performance report on a quarterly, mid-year, and annual basis." This alludes to the existence of a mid-year financial and budget performance report. Article 8.9.5 of the same law states that "the budget general governor shall submit by August 15th of each year the mid-year budget performance and unified financial report... to the central state administrative body in charge of finance and budget affairs." In addition, the 8.9.6 of the same law says "the budget general governor in charge of finance and budget affairs shall prepare the mid-year budget performance and unified financial report by 25 April of each year."

**Researcher response:** We have enquired and received the response from the Ministry of Finance on our request. The MoF said that a MYR was included in the documents for the 2015 and 2016 Budget revisions. In light of this, and in line with the Peer Reviewer's comment, the response is changed from "d" to "c" (document produced for internal use)

**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:** <http://www.iltod.gov.mn> (<http://www.iltod.gov.mn>) (run by Department of Fiscal Policy of the Ministry of Finance) <https://www.mof.gov.mn> (<https://www.mof.gov.mn>) (official website of the Ministry of Finance).

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** A Mid-Year Review is produced as it is required by law, but not made public. The basis for the answer is the review of the relevant articles of the law, and the existence of some reports (but not the comprehensive government report).

**Comments:** Budget Law of Mongolia, Articles 7.4, 8.9.5 and 8.9.6. The basis for the answer is the review of the relevant articles of the law. Also, the review of the websites includes some semi-annual reports for specific budget governors, such as revenue outturn for the first half of the year for the Minister of Finance budget package: <http://www.shilendans.gov.mn/org/11?form=362102&year=2015&gr...> (<http://www.shilendans.gov.mn/org/11?form=362102&year=2015&group=0&task=29>)

**Researcher response:** In light of the response provided by the MoF to our request for information, we agree with the peer reviewer's assessment. The MYR was available for internal use purposes.

**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:** <http://www.iltod.gov.mn> (<http://www.iltod.gov.mn>) (run by Department of Fiscal Policy of the Ministry of Finance) <https://www.mof.gov.mn> (<https://www.mof.gov.mn>) (official website of the Ministry of Finance).

**Peer Reviewer**

**Opinion:** Not Qualified

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

- a. Yes
- b. No

**Answer:** b.

**Sources:** <http://www.iltod.gov.mn> (<http://www.iltod.gov.mn>) (run by Department of Fiscal Policy of the Ministry of Finance) <https://www.mof.gov.mn> (<https://www.mof.gov.mn>) (official website of the Ministry of Finance).

**Peer 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://legalinfo.mn/law/details/12133?lawid=12133> (<http://legalinfo.mn/law/details/12133?lawid=12133>)

**Comments:** Researcher: Report for Mongolia’s 2015 Budget Execution (Монгол Улсын 2015 оны нэгдсэн төсвийн гүйцэтгэлийн тайлан) was approved by the Parliament on 9 September 2016 (Resolution No. 48 is available at <http://legalinfo.mn/law/details/12133?lawid=12133>) (<http://legalinfo.mn/law/details/12133?lawid=12133>). However, it has not been published by the Ministry of Finance yet.

**Peer 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:** d.

**Sources:** Report for Mongolia’s 2015 Budget Execution (Монгол Улсын 2015 оны нэгдсэн төсвийн гүйцэтгэлийн тайлан) was approved by the Parliament on 9 September 2016 (Resolution No. 48 is available at <http://legalinfo.mn/law/details/12133?lawid=12133>) (<http://legalinfo.mn/law/details/12133?lawid=12133>). However, it has not been published by the Ministry of Finance yet.

**Comments:** Researcher: Report for Mongolia’s 2015 Budget Execution (Монгол Улсын 2015 оны нэгдсэн төсвийн гүйцэтгэлийн тайлан) was approved by the Parliament on 9 September 2016 (Resolution No. 48 is available at <http://legalinfo.mn/law/details/12133?lawid=12133>) (<http://legalinfo.mn/law/details/12133?lawid=12133>). However, it has not been published by the Ministry of Finance yet.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** I was able to locate the government's aggregated financial report for 2015 (by the executive) and the audit report to the financial report (by the national audit office) at the Ministry of Finance website at the link: <https://www.mof.gov.mn/wp-content/uploads/2016/09/2015-ZGSNT...> (<https://www.mof.gov.mn/wp-content/uploads/2016/09/2015-ZGSNT+AUDIT.pdf>). The link <https://www.mof.gov.mn/2016/09/%d0%bc%d0%be%d0%bd%d0%b3%d0%b...> (<https://www.mof.gov.mn/2016/09/%d0%bc%d0%be%d0%bd%d0%b3%d0%be%d0%bb-%d1%83%d0%bb%d1%81%d1%8b%d0%bd-2015-%d0%be%d0%bd%d1%8b-%d0%b7%d0%b0%d1%81%d0%b3%d0%b8%d0%b9%d0%bd-%d0%b3%d0%b0%d0%b7%d1%80%d1%8b%d0%bd-%d1%81%d0%b0%d0%bd%d1%85/>) indicates that the report was published on 12 September 2016 by Sergelen. The report is only the financial report, but the change in the balance sheet of the government reflects the annual tax and other revenue and all expenditures, in somewhat aggregated format.

**Researcher response:** In past years, the Year-End Report (YER) for Mongolia comprised two documents: 1) "Report for Mongolia's 2015 Budget Execution" (Монгол Улсын 2015 оны нэгдсэн төсвийн гүйцэтгэлийн тайлан), which had not been published by the cutoff date of the research (December 31). 2) "Government 2015 Consolidated Financial Report" <https://www.mof.gov.mn/wp-content/uploads/2016/09/2015-ZGSNT...> (<https://www.mof.gov.mn/wp-content/uploads/2016/09/2015-ZGSNT+AUDIT.pdf>). This document is mentioned by the Peer Reviewer, and we agree it was published in 2016, i.e., within the right time frame. We do not agree that the "Government Consolidated Financial Report" alone can be considered as YER. The "Report for Mongolia's Budget Execution" is the actual/mail YER, while – as the Peer Reviewer himself mentions – in the "Government Consolidated Financial Report," only the change in the balance sheet of the government reflects the annual tax and other revenue and all expenditures, in a very aggregated form (thus, it does not really focus on budget execution, as the YER should be doing). The response on the publication status of this document remains unchanged.

**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:** n/a

**Sources:** <http://www.iltod.gov.mn> (<http://www.iltod.gov.mn>) (run by Department of Fiscal Policy of the Ministry of Finance) <https://www.mof.gov.mn> (<https://www.mof.gov.mn>) (official website of the Ministry of Finance).

**Peer 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:** n/a

**Sources:** <http://www.iltod.gov.mn> (<http://www.iltod.gov.mn>) (run by Department of Fiscal Policy of the Ministry of Finance) <https://www.mof.gov.mn> (<https://www.mof.gov.mn>) (official website of the Ministry of Finance).

**Peer 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:** n/a

**Sources:** <http://www.iltod.gov.mn> (<http://www.iltod.gov.mn>) (run by Department of Fiscal Policy of the Ministry of Finance) <https://www.mof.gov.mn> (<https://www.mof.gov.mn>) (official website of the Ministry of Finance).

**Peer 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:** d.

**Sources:** <http://www.iltod.gov.mn> (<http://www.iltod.gov.mn>) (run by Department of Fiscal Policy of the Ministry of Finance) <https://www.mof.gov.mn> (<https://www.mof.gov.mn>) (official website of the Ministry of Finance).

**Peer 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:** c.

**Sources:** <http://legalinfo.mn/law/details/12133?lawid=12133> (<http://legalinfo.mn/law/details/12133?lawid=12133>)

**Comments:** Researcher: Report for Mongolia's 2015 Budget Execution (Монгол Улсын 2015 оны нэгдсэн төсвийн гүйцэтгэлийн тайлан) was approved by the Parliament on 9 September 2016 (Resolution No. 48 is available at <http://legalinfo.mn/law/details/12133?lawid=12133> (<http://legalinfo.mn/law/details/12133?lawid=12133>)). However, it has not been published by the Ministry of Finance yet.

**Peer 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:** Report for Mongolia's 2015 Budget Execution (Монгол Улсын 2015 оны нэгдсэн төсвийн гүйцэтгэлийн тайлан) was approved by the Parliament on 9 September 2016 (Resolution No. 48 is available at <http://legalinfo.mn/law/details/12133?lawid=12133> (<http://legalinfo.mn/law/details/12133?lawid=12133>)). However, it has not been published by the Ministry of Finance yet.

**Sources:** <http://legalinfo.mn/law/details/12133?lawid=12133> (<http://legalinfo.mn/law/details/12133?lawid=12133>)

**Peer 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 for Mongolia's 2015 Budget Execution (Монгол Улсын 2015 оны нэгдсэн төсвийн гүйцэтгэлийн тайлан)

**Sources:** <http://legalinfo.mn/law/details/12133?lawid=12133> (<http://legalinfo.mn/law/details/12133?lawid=12133>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Government's Aggregated Financial Report for 2015 (2015 оны Засгийн газрын санхүүгийн нэгтгэсэн тайлан) is the document. I could not verify whether the 2015 Budget Execution Report was made public, but the Financial Report contains budget revenues and expenditures and debt accumulation.

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

- a. Yes
- b. No

**Answer:** b.

**Sources:** <http://www.iltod.gov.mn> (<http://www.iltod.gov.mn>) (run by Department of Fiscal Policy of the Ministry of Finance) <https://www.mof.gov.mn> (<https://www.mof.gov.mn>) (official website of the Ministry of Finance).

**Peer 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 2015

**Sources:** Performance Audit Report for Mongolia's 2015 Consolidated Budget Execution (2015 оны Монгол Улсын нэгдсэн төсвийн гүйцэтгэлд хийсэн гүйцэтгэлийн аудитын тайлан). (Mongolian National Audit Office, 14 June, 2016). Published on 14 June 2016 (within six months after the end of the budget year). Available at <https://docs.google.com/viewerng/viewer?url=http://www.audit...> (<https://docs.google.com/viewerng/viewer?url=http://www.audit.mn/wp-content/uploads/2016/06/6-NTG-Last-tailan-2016.06.09.12-tsag-etses.pdf>)

**Peer 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:** a. (100)

**Sources:** Date of publication can be seen at <http://www.audit.mn/?p=13048> (<http://www.audit.mn/?p=13048>).

**Peer 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:** 14 June 2016

**Sources:** <http://www.audit.mn/?p=13048> (<http://www.audit.mn/?p=13048>).

**Peer 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:** Date of publication can be seen at <http://www.audit.mn/?p=13048> (<http://www.audit.mn/?p=13048>).

**Sources:** <http://www.audit.mn/?p=13048> (<http://www.audit.mn/?p=13048>).

**Peer 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.audit.mn/?p=13048> (<http://www.audit.mn/?p=13048>).

**Sources:** Date of publication can be seen at <http://www.audit.mn/?p=13048> (<http://www.audit.mn/?p=13048>).

**Peer 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:** <https://docs.google.com/viewerng/viewer?url=http://www.audit...> (<https://docs.google.com/viewerng/viewer?url=http://www.audit.mn/wp-content/uploads/2016/06/6-NTG-Last-tailan-2016.06.09.12-tsag-etses.pdf>)

**Comments:** Researcher: The report is in pdf format.

**Peer 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:** <https://docs.google.com/viewerng/viewer?url=http://www.audit...> (<https://docs.google.com/viewerng/viewer?url=http://www.audit.mn/wp-content/uploads/2016/06/6-NTG-Last-tailan-2016.06.09.12-tsag-etses.pdf>)

**Peer 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

**Peer 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:** Performance Audit Report for Mongolia's 2015 Consolidated Budget Execution (2015 оны Монгол Улсын нэгдсэн төсвийн гүйцэтгэлд хийсэн гүйцэтгэлийн аудитын тайлан).

**Sources:** <https://docs.google.com/viewerng/viewer?url=http://www.audit...> (<https://docs.google.com/viewerng/viewer?url=http://www.audit.mn/wp-content/uploads/2016/06/6-NTG-Last-tailan-2016.06.09.12-tsag-etses.pdf>)

**Peer Reviewer**

**Opinion:** Agree

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

a. Yes

b. No

**Answer:** b.

**Sources:** We contacted the National Audit Office (Head of Performance Audit Department) and were advised that they did not either produce or publish a “citizen’s version” of the Performance Audit Report for Mongolia's 2015 Consolidated Budget Execution (2015 оны Монгол Улсын нэгдсэн төсвийн гүйцэтгэлд хийсэн гүйцэтгэлийн аудитын тайлан). <http://www.audit.mn> (<http://www.audit.mn>)

**Peer 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:** <http://www.iltod.gov.mn/> (<http://www.iltod.gov.mn/>) is run by the Ministry of Finance.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Ministry of Finance website also contains a section 'Budget' <https://www.mof.gov.mn/category/budget/> (<https://www.mof.gov.mn/category/budget/>) Also, there is a website 'Glass Account' which contains certain budget planning and execution documents: <http://www.shilendans.gov.mn/> (<http://www.shilendans.gov.mn/>)

**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:** b.

**Sources:** <http://www.iltod.gov.mn/> (<http://www.iltod.gov.mn/>) [www.mof.gov.mn](http://www.mof.gov.mn/) ([http://www.mof.gov.mn](http://www.mof.gov.mn/))

**Comments:** Researcher: It is not possible to download an excel file (or other machine-readable format) with detailed and consolidated revenue and expenditure data, for the budget year and for previous years either.

**Peer 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:** b.

**Sources:** <http://www.iltod.gov.mn/> (<http://www.iltod.gov.mn/>) [www.mof.gov.mn](http://www.mof.gov.mn/) ([http://www.mof.gov.mn](http://www.mof.gov.mn/))

**Comments:** Researcher: It is not possible to download an excel file (or other machine-readable format) with detailed and consolidated revenue and expenditure data, for the budget year and for previous years either. There are not updated data posted online. Budget revenue and expenditure for only 2008-2012 can be downloaded in EXCEL format (<http://www.iltod.gov.mn/?p=2528> (<http://www.iltod.gov.mn/?p=2528>))

**Peer 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:** b.

**Sources:** [http://www.iltod.gov.mn](http://www.iltod.gov.mn/) ([http://www.iltod.gov.mn](http://www.iltod.gov.mn/))

**Peer 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:** Budget Law of Mongolia (2011) <http://www.legalinfo.mn/law/details/504> (<http://www.legalinfo.mn/law/details/504>) Law on State Auditing (2003) <http://www.legalinfo.mn/law/details/491?lawid=491> (<http://www.legalinfo.mn/law/details/491?lawid=491>) Law on Public Hearing (2015) / НИЙТИЙН СОНСГОЛЫН ТУХАЙ ХУУЛЬ/ (<http://www.legalinfo.mn/law/details/11225> (<http://www.legalinfo.mn/law/details/11225>))

**Comments:** Researcher: Budget Law of Mongolia (2011) <http://www.legalinfo.mn/law/details/504> (<http://www.legalinfo.mn/law/details/504>) Law on State Auditing (2003) <http://www.legalinfo.mn/law/details/491?lawid=491> (<http://www.legalinfo.mn/law/details/491?lawid=491>) Law on Public Hearing (2015) / НИЙТИЙН СОНСГОЛЫН ТУХАЙ ХУУЛЬ/ (<http://www.legalinfo.mn/law/details/11225>) Mongolia adopted a new Budget Law in 2011 and it phased out the previous Law on Public Sector Management and Financing of 2002. Article 8 on Budget Calendar of Budget Law of Mongolia (2011) presents detailed timeline for budget formulation. Article 9 of Law on Public Hearing (2015) / НИЙТИЙН СОНСГОЛЫН ТУХАЙ ХУУЛЬ/ effective from 1 January 2016 mandates public hearings on budget monitoring. It mandates the Parliament to hold public hearings if the Subcommittee of Budget Expenditure requests or by request

by not less than ¼ of all the members of the Parliament. It also mandates the Government, ministries, local governments to hold hearings on budget. Mongolian version of Article 9 is given below. /9 дүгээр зүйл.Төсвийн хяналтын сонсгол/ 9.1.Улсын Их Хурал улсын төсвийн орлого ба зарцуулалттай холбоотой асуудлаар дараах тохиолдолд сонсголыг явуулна: 9.1.1.Төсвийн зарлагын хяналтын дэд хороо хүсэлт гаргасан; 9.1.2.Улсын Их Хурлын нийт гишүүний дөрөвний нэгээс доошгүй гишүүд хүсэлт гаргасан. 9.3.Засгийн газар, төрийн захиргааны төв, нутгийн өөрөө удирдах болон нутгийн захиргааны байгууллага дараах асуудлаар төсвийн хяналтын сонсголыг жил бүр зохион байгуулна: 9.3.1.улс, орон нутаг, Нийгмийн даатгалын сан, Хүний хөгжил сангийн төсөв; 9.3.2.орон нутгийн хөгжлийн сангийн төсөв; 9.3.3.Засгийн газрын тусгай сангийн төсөв; 9.3.4.Засгийн газар, орон нутгийн өрийн бичиг, санхүүгийн бусад хэрэгсэл; 9.3.5.Засгийн газар, орон нутгийн гадаад болон дотоод зээл, буцалтгүй тусламж; 9.3.6.Засгийн газар, орон нутгийн баталгаа гаргах болон төсвийн өр, авлага үүсгэх аливаа бусад шийдвэр.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** There is another key law, Fiscal Stability Law (of 2010), which provides specific rules in formulating budgets. <http://www.legalinfo.mn/law/details/503> (<http://www.legalinfo.mn/law/details/503>)

**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:** Glass Account Law of Mongolia (2014) <http://www.legalinfo.mn/law/details/10497> (<http://www.legalinfo.mn/law/details/10497>) Law on Transparency of and Access to Information (2011) <http://www.legalinfo.mn/law/details/374?lawid=374> (<http://www.legalinfo.mn/law/details/374?lawid=374>)

**Comments:** Researcher: Law on Transparency and Access to Information does not have specific clauses on fiscal/budget transparency and/or participation as the fiscal/budget transparency is now regulated by the Glass Account Law of Mongolia (2014).

**Peer 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:** a. (100)

**Sources:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>)

**Comments:** Researcher: The expenditures are shown classified by ministers, not ministries. In other words, the minister's portfolio might include some agencies, and their budgets would be aggregated under his portfolio, including his ministry and subordinate agencies." Refer to Annex 11 on pages 423-432. Separate budgets are provided for Social Insurance and Human Development Funds.

**Peer 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:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-bar...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>)

**Comments:** Researcher: 2017 EBP presents expenditures by functional classification in Annex 14 on pages 439-444.

**Peer 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:** b.

**Sources:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-bar...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>)

**Comments:** Researcher: 2017 EBP presents expenditures by functional classification. Refer to Annex 14 on pages 439-444. The classification is compatible with IMF GFC 2001. IBP Comment: some of the headings are matching COFOG, but the order and hierarchies of the items is different. Option "b" is selected, while awaiting peer and government reviewers' responses.

**Peer 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:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-bar...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>)

**Comments:** Researcher: 2017 EBP presents expenditures by economic classification. Refer to Annex 13 on pages 435-436.

**Peer 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:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-bar...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>)

**Comments:** Researcher: 2017 EBP presents expenditures by economic classification. Refer to Annex 13 on pages 435-436. The classification is compatible with IMF GFC 2001.

**Peer 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:** a. (100)

**Sources:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-bar...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>)

**Comments:** Researcher: 2017 EBP presents expenditures by programmatic grouping that is below the ministry, department, or agency level. The expenditures are shown classified by ministers and the minister's portfolio includes some agencies, departments. Refer to: -Section 5.3 (pp. 164-275) and -Annex 11 on pages 423-432.

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

**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:** d.

**Sources:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-bar...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>)

**Comments:** Researcher: 2017 EBP does not 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). Estimates for only investments expenditure for 2018 and 2019 are found in Table 6.1 on page 277 of the EBP. While the Law of Mongolia on 2017 Budget Framework Statement (PBS) presents aggregate expenditure estimates for 3-year period, the Framework is not part of the Executive's Budget Proposal because it is expected to be approved 6 months ahead of the actual EBP discussion and approval by the parliament.

**Peer 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:** d.

**Sources:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-bar...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>)

**Comments:** Researcher: 2017 EBP does not present expenditure estimates for a multi-year period by program. Estimates for only investments expenditure for 2018 and 2019 are found in Table 6.1 on page 277 of the EBP.

**Peer Reviewer**

**Opinion:** Agree

**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:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>

**Comments:** Researcher: 2017 EBP (Annex 6 on p.414) presents revenues at 3-4 digit level of Classification of Revenue specified in IMF's GFS Manual 2001.

**Peer 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:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>

**Comments:** Researcher: 2017 EBP (Annex 6 on p.414) presents revenues at 3-4 digit level of Classification of Revenue specified in IMF's GFS Manual 2001.

**Peer 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:** b.

**Sources:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>

**Comments:** Researcher: 2017 EBP does not present revenue estimates by category for years beyond the budget year of 2017.

**Peer 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:** d.

**Sources:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-bar...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>)

**Comments:** Researcher: 2017 EBP does not present estimates for individual sources of revenue for years beyond the budget year of 2017.

**Peer 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:** a. (100)

**Sources:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-bar...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>)

**Comments:** Researcher: The amount of net new borrowing required during the budget year is presented in Annex 1 (on p.409). The total debt outstanding at the end of the budget year is presented in Table 12.1 (just below item III) on p.357 of 2017 EBP. Interest payments on the debt for the budget year are presented in Table 12.1 on p.358 and in Annex 13 (item 1.1.2) on p.435.

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

**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:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-bar...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>)

**Comments:** Researcher: The total debt outstanding at the end of the budget year presented in Table 12.1 on p.357 of 2017 EBP is disaggregated by only type of debt instrument and whether it is domestic or external.



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

**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:** c. (33)

**Sources:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-bar...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>)

**Comments:** Researcher: • Nominal GDP level is presented in Annex 1 (in last row in the Table) on p.409; • Real GDP growth is presented in Section 1.5.1 (rows 5&6 of the 1st para) on p 102. • Inflation rate and interest rates are not presented.

**Peer 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:** c. (33)

**Sources:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-bar...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>)

**Comments:** Researcher: Either 2017 EBP or Draft Law on 2017 State Budget does not present information related to different macroeconomic assumptions. Although macroeconomic assumption for 2017 is discussed in Section 1.5 (starting from p 102.), no information on the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget are found.

**Peer Reviewer**  
**Opinion:** Disagree  
**Suggested answer:** c.

**Comments:** Page 150 table 4.14 of the EBP provides an estimated impact on budget revenue by 8 different scenarios including changes in key commodity prices. No impact of changes in the assumptions on inflation, real GDP and interest are available, however.

**Researcher response:** Indeed, page 150 table 4.14 of the EBP provides an estimated impact on only budget revenue by 8 different scenarios including changes in key commodity prices, volume of commodity export, development of some major projects, receipt of foreign aid, value of import and state of planned privatization of state properties. However, estimated impact of these 8 different scenarios on expenditure and debt is not presented. Moreover, the impact of specific key macro variables (inflation, real GDP growth and interest rates) on expenditures, revenue, and debt is not presented. We could consider some information is presented and change the answer from "d" to "c".

**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:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>

**Comments:** Researcher: 2017 EBP presents expenditure estimates for a major new policy implementation in Section 5.2 (on pp. 154-164). Examples of information presented include: - Expenditure estimates for allowances for the elderly aged above 70 are presented in Table 5.5 on p.155. - Expenditure estimates for establishing a new "Education Loan Fund" for providing soft loans to students at tertiary education institutions are presented in Section 6 on p.158. - Expenditure estimates for establishing new funds for promoting sports and culture are presented in Section 7 on p.159.

**Peer 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:** d.

**Sources:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>

**Comments:** Researcher: 2017 EBP discusses revenue planning in Section 4 (starting from p.120). Although the government states that in 2017 they will lower the tax rate for businesses for which annual sales revenue is less than MNT1.5 billion, from current 10% to 1% (on the last para on p.120), it does not present revenue estimates for this new policy implementation.

**Peer 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:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>

**Comments:** Researcher: 2017 EBP presents expenditures for the year preceding the budget year of 2017 by two of the three expenditure classifications: -by administrative classification (Annex 11 on pp. 423-432) and -by economic classification (Annex 13 on pp. 435-436).

**Peer 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:** a. (100)

**Sources:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>)

**Comments:** Researcher: In 2017 EBP portfolios are included under each administrative unit (eg. general budget governors) and it presents expenditures for individual programs for the year preceding the budget year of 2017 in the following sections: -Section 5.3 (pp164-275) and -Annex 11 (on pp423-432).

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Annex 11 that researcher refers to is more an administrative breakdown of the budget, so irrelevant here. Also, there is no single table showing all this information for the entire budget, but programs are available for all budget governors in pp.164-275. I tried to collect all information from these pages, and this amounts to 5.5 trillion MNT, which is about 98 percent of all current expenditures of the state budget for 2017 (the total of 5.642 trillion MNT), so in principle I agree with the researcher's score.

**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:** a. (100)

**Sources:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>)

**Comments:** Researcher: In Mongolia FY is from 1 Jan to 31 Dec. Therefore, actual expenditure for 2016 is expected to be released in 2017. Therefore, actual expenditures for 2015 are included in 2017 EBP in the following two expenditure classifications: -by administrative (Annex 11 on pp.423-432) and -by economic (Annex 13 on pp.435-436). Meanings of words following FYs in the Table heading are as below: "Гүй" or "Гүйц" means actual outcomes. "төл" means enacted budget. "тод" means revised budget. "төс" means projection. "Зөрүү" means difference.

**Peer Reviewer**

**Opinion:** Agree

**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:** b. (67)

**Sources:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>)

**Comments:** Researcher: 2017 EBP presents estimates of expenditure for more than one year prior to the budget year of 2017 (2012-2016) by two of the three expenditure classifications: -by administrative (Annex 11 on pp423-432) and -by economic (Annex 13 on pp435-436).

**Peer 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:** a. (100)

**Sources:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>)

**Comments:** Researcher: In 2017 EBP portfolios are included under each administrative unit (e.g. general budget governors) and it presents expenditures for more than one year preceding the budget year of 2017 in the following sections: - Expenditures for 2015 and 2016 are shown in Section 5.3 (pp.164-275) and - Expenditures for 2012-2016 are found in Annex 11 (on pp.423-432).

**Peer 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:** a. (100)

**Sources:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>)

**Comments:** Researcher: Two years prior to the budget year of 2017 by classifications: administrative (Annex 11 on pp.423-432) and economic (Annex 13 on pp.435-436). "Гүй" means actual outcomes. "төл" means enacted budget. "тод" means revised budget. "төс" means projection. "Зөрөг" means difference.

**Peer 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:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>)

**Comments:** Researcher: Revenue by tax and non-tax for the year preceding the budget year (2016) is presented in Annex 6 on p.414

**Peer 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:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-bar...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>)

**Comments:** Researcher: Individual sources of revenue for the year preceding the budget year (2016) is presented in Annex 6 on p.414

**Peer 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:** a. (100)

**Sources:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-bar...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>)

**Comments:** Researcher: In Mongolia FY is from 1 Jan to 31 Dec. Therefore, actual revenue collection for 2016 is expected to be released in 2017. Therefore, actual revenue collection for 2015 are included in 2017 EBP's Annex 6 on p.414 Meanings of words following FYs in the Table heading are as below: "Гүй" means actual outcomes. "төл" means enacted budget. "тод" means revised budget. "төс" means projection. "Зөргүй" means difference.

**Peer Reviewer**

**Opinion:** Agree

**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:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-bar...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>)

**Comments:** Researcher: Revenue estimates for BY-2 (2015 and 2016) are presented by category in Annex 6 on p.414 Meanings of words following FYs in the Table heading are as below: "Гүй" means actual outcomes. "төл" means enacted budget. "тод" means revised budget. "төс" means projection. "Зөргүй" means difference.

**Peer 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:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>

**Comments:** Researcher: Individual sources of revenue accounting for all revenue for BY-2 (2015 and 2016) are presented in Annex 6 on p.414  
Meanings of words following FYs in the Table heading are as below: "Гүй" means actual outcomes. "төл" means enacted budget. "тод" means revised budget. "төс" means projection. "Зөвгү" means difference.

**Peer 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:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>

**Comments:** Researcher: The most recent year presented for which all revenues reflect actual outcomes is 2015 and are found in Annex 6 on p.414  
Meanings of words following FYs in the Table heading are as below: "Гүй" means actual outcomes. "төл" means enacted budget. "тод" means revised budget. "төс" means projection. "Зөвгү" means difference.

**Peer 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:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>

**Comments:** Researcher: -The total debt outstanding at the end of the budget year is presented in Table 12.1 (just below item III) on p.357 of 2017 EBP. - The amount of net new borrowing required (Б. ЭРГЭЖ ТӨЛӨГДӨХ ЦЭВЭР ЗЭЭЛ) during BY-1 (2016) is presented in Annex 4 (p-412). - Interest payments on the debt for BY-1 (2016) are presented in Annex 13 (item 1.1.2) on p.435. -Whether the debt is domestic or external debt is presented in in Table 12.1 on p.357. No information is found either on interest rates on the debt instruments or maturity profile of the debt.

**Peer 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:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>

**Comments:** Researcher: - The amount of net new borrowing required (В. ЭРГЭЖ ТӨЛӨГДӨХ ЦЭВЭР ЗЭЭЛ) during BY-2 (2015) is presented in Annex 4 (p-412). -The amount of payment for debt service (2. Зээлийн үйлчилгээний төлбөр) for BY-2 (2015) is presented in Annex 4 (p-412) under item 2. - Interest payments on the debt for BY-2 (2015) are presented in Annex 13 (item 1.1.2) on p.435. Meanings of words following FYs in the Table heading are as below: "Гүй" means actual outcomes. "төл" means enacted budget. "тод" means revised budget. "төс" means projection. "Зөрүү" means difference.

**Peer 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:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>

**Comments:** Researcher: A total of 20 extra-budgetary funds will be in operation in FY 2017. Core information related to these funds, which exist outside the budget, are presented in Section 7 (on pp.279-301). These core components include: -- a statement of purpose or policy rationale for the extra-budgetary fund (on pp.280-301); and -- Estimates of its income, expenditure, and financing. These estimates are presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund (Table 1 on p.279 and Table 2 on p.280).

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The 20 funds specified by the researcher should not be categorized as 'extra-budgetary' because the budgets of these funds are reflected in the central government's budget under the respective budget governor's budget. For instance, the 'education loan fund' is under the Minister of education, culture, and sports budget; as such these funds are not 'extra-budgetary', and simply these funds are governed by some specific laws and shown in the budget proposal separately. The extra-budgetary funds may include social insurance fund which is separate from the central government budget, human development fund (which is being closed and a new, future heritage fund (to be established), mortgage program and price stabilization program funding (which goes through central bank funding despite being a government program). The social insurance and human development budget is well described in the budget proposal, but there is no coverage of price stabilization or mortgage programs in the EBP.

**Researcher response:** We agree with the peer reviewer's comment, and changed our answer from "d" to "c." The extra-budgetary funds may include social insurance fund which is separate from the central government budget, human development fund (which is being closed and a new, future heritage fund (to be established), mortgage program and price stabilization program funding (which goes through central bank funding despite being a government program). The social insurance and human development budget is well described in the budget proposal, but there is no coverage of price stabilization or mortgage programs in the EBP.

**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:** b.

**Sources:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>

**Comments:** Researcher: Central government finances are not presented on a consolidated basis. All 20 [extra-budgetary] funds (including social insurance funds) are included in the EBP. However, I would consider the Development Bank of Mongolia (DBM) as an off-budget item. The DBM was established in 2011 under the Parliament ratification of the Law on DBM. According to the Law, the bank is as a for-profit, state-owned legal entity with a special purpose of carrying out activities aimed at financing Mongolia's big development programs and projects. The DBM launched its operations in 2011. To secure funding sources for the implementation of programs and projects, the DBM issues bonds which should be repaid by the taxpayers. Although information on expenditures on investment projects to be funded by the DMB is now in EBP (Annex 4 (on p.72) to Draft Law on Budget of Mongolia on p.35), expenditures related to its operation and funding of other programs and projects are not presented in EBP.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Other funds which are not presented may include price stabilization and mortgage programs.

**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:** b. (67)

**Sources:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>

**Comments:** Researcher: Estimates of intergovernmental transfers for 2017 are presented in EBP as below: -Transfers to local government (provinces) are presented in Article 16 (on p.42) of the Law on 2017 Budget (which starts on p.35). Transfers to Local Development fund are found in Article 18 (on p.42) of the Law on 2017 Budget. -Gross amount of subsidy and & transfers are presented in Table 5.1 (on p.151) -Estimates of subsidy & transfers by general budget governors are presented in Tables on pp.164-275.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The narrative discussion of intergovernmental transfers is provided in Chapter 10 of the EBP, which starts on page 318. However, this narrative is simply the statement of aggregate numbers, and no details for the transfers is provided, so I would agree with the researcher.

**Researcher response:** The answer will remain unchanged. Some local governments receive financial support from the central government. The narrative discussion of transfers to local government is provided in Sections.10.2.3, 10.2.4 and 10.2.5 of Chapter 10 of the EBP (p.320-322). However, this narrative is simply the statement of aggregate numbers, and no details for the transfers are provided.

**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:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>

**Comments:** Researcher: Alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.



**Peer 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:** d.

**Sources:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>

**Comments:** Researcher: Gross amount of subsidies to state-owned entities (Төрийн өмчит байгууллагад олгох татаас) are presented in Annex 13 on p.435. Subsidies by sectors are found. For example, subsidies for railway & air transport (Table 2 on p.230), extractives & mining (Table 2 on p.233), energy (Table 2 on p.274) are presented. Subsidies by purpose are presented in Annex 14 on p.439. Transfers to each public corporations are not presented. Meanings of related words: "Татаас" means subsidy "шилжүүлэг" means transfer

**Peer Reviewer****Opinion:** Disagree**Suggested answer:** d.

**Comments:** The researcher refers to an aggregate number on transfers to 'state owned organizations' ["entities"], but Mongolian law has two distinct categories: state organizations [read "entities"] and state owned enterprises (SOEs), and I assume the term "state owned entities" mentioned by the researcher refers to the former. As such, I have not found any information on transfers to SOEs with the exception of the ICT infrastructure program, on page 175 of EBP.

**Researcher response:** In agree with the peer reviewer's comment, the response has been changed from "c" to "d." No information on transfers to SOEs with the exception of the ICT infrastructure program, on page 175 of EBP are found.

**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:** d.

**Sources:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>

**Comments:** Researcher: Subsidies which can be considered as a quasi-fiscal activity presented are those for promoting supply of wheat and meat (Table 8 on p.263), electricity, heat and diesel (p.275) and plantation (Table 1 on p.297). Subsidies by purpose are presented in Annex 14 on p.439. I would consider them as a quasi-fiscal activity, because the government provides a subsidy to enterprises in order to provide goods or services at prices below commercial rates to citizens to support the government's policy goals. The government also provides home loans to citizens at a below market rate. However, expenditure on the subsidy to provide this low-rate loan is not presented. Meanings of related words: "Татаас" means subsidy "шилжүүлэг" means transfer

**Peer Reviewer****Opinion:** Disagree**Suggested answer:** d.

**Comments:** Quasifiscal activities include price stabilization and mortgage programs, which are not described in the budget proposal at all.

**Researcher response:** In agreement with the peer reviewer's comment, the response has been changed from "c" to "d." Information on quasifiscal activities including price stabilization and mortgage programs not presented in EBP.

**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:** d.

**Sources:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-bar...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**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:** d.

**Sources:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-bar...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>)

**Peer 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:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-bar...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>)

**Peer 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:** b. (67)

**Sources:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-bar...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>)

**Comments:** Researcher: -a statement of purpose or policy rationale for each contingent liability outstanding are presented in Section 12.3 (on pp.361-364); - estimate of new guarantees proposed for the budget year is presented in Article 14 of the Draft Law (on p.41) -the total amount of outstanding guarantees at the end of the budget year is presented under Item III in Table 12.1 on p.357.

**Peer 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:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-bar...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>)

**Peer 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:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-bar...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>)

**Comments:** Researcher: - Amount of total revenue from aid is presented in the last row of Table 4.3 (p.124). - Section 11 (pp.323-350) presents estimates of all sources of donor assistance along with a narrative discussion. According to the discussion in Section 11.1, the government will implement a total of 43 aid projects in FY 2017. Although each 43 aid projects are presented along with narrative discussion including amounts of financial aid, there is not a discussion on whether the aid includes in-kind assistance.

**Peer 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:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-bar...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>)

**Comments:** Researcher: Tax expenditures are discussed in Section 4.9 (pp.146-147). Information on tax expenditure for 2017-2019 is presented in Table 4.13 (p.147). However, information on a statement of purpose or policy rationale and a listing of the intended beneficiaries are not presented.

**Peer 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:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-bar...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>)

**Comments:** Researcher: Estimates on earmarked revenues for social security payments (which should be directed to the Social Insurance Fund) and tax revenues and fees from mining which should be directed to the Budget Stability Fund and Future Heritage Fund are presented along with a narrative discussion as below. -Sources of revenue of Budget Stability Fund are discussed in Section 8.1.3 (p.303). Estimates of revenue for 2017-2019 are presented in Table 8.2 on p.303. -Sources of revenue of Future Heritage Fund are discussed in Section 8.2.1 (p.304). Estimates of revenue for 2017-2019 are presented in Table 8.3 on p.304. -Budget of Social Insurance Fund is discussed in Section 9 (pp.307-311). Estimates of revenue for 2017 are presented in Table 9.1 on p.307.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** First, it is not clear if the earmarking of revenues is widespread. For instance, the Natural resource royalty payment law, article 18, earmarks some revenues to be spent on environmental protection. But the EBP does not contain mapping or analysis of such earmarking practices. Therefore, I will respond 'c'.

**Researcher response:** Annex 8 of EBP (p.419) presents estimates of local budget revenue which includes revenue from natural resource royalty payment (Байгалын нөөц ашигласны төлбөр) (row 31). Therefore, we would like to keep the answer unchanged.

**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:** a. (100)

**Sources:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>

**Comments:** Researcher: - Information on policy adhered to in planning the budget and principles followed in revenue and expenditures is presented in Section 3 (pp.116-118). It states that the government adhered to the Government Action Plan for 2016-2020 (which was approved in September 2016) in planning the budget. - 2017 expenditure plans are discussed in Section 5 (pp.151-275). Section 5.2 (pp.154-164) discusses budget expenditure linked to government's policy goals in detail.

**Peer 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:** d.

**Sources:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>

**Comments:** Researcher: - Information on policy adhered to in planning the 2017 budget and principles followed in revenue and expenditures is presented in Section 3 (pp.116-118). It states that the government adhered to the Government Action Plan for 2016-2020 (which was approved in September 2016) in planning the budget. - 2017 expenditure plans are discussed in Section 5 (pp.151-275). However, it does not present information on the link between the budget and the government's stated policy goals for a multi-year period.

**Peer 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:** a. (100)

**Sources:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>

**Comments:** Researcher: Information on only number of staffing is presented.

**Peer 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:** a. (100)

**Sources:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-bar...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>)

**Comments:** Researcher: -Outputs (products and services delivered as a result of inputs) and outcomes (the intended impact or policy goals achieved) are presented in Annex 1 to Draft Law on 2017 Budget of Mongolia (Монгол Улсын 2017 оны төсвийн тухай хуулийн 1 дүгээр хавсралт. Төсвийн ерөнхийлөн захирагч нарын 2017 онд хэрэгжүүлэх хөтөлбөр, хөтөлбөрийн хүрэх үр дүнгийн талаарх чанарын болон тоо хэмжээний үзүүлэлт) (pp.45-58). For example, for portfolio of Minister of Education, Culture, Science and Sports (#24 on p.53), outputs are presented as below. БОЛОВСРОЛ, СОЁЛ, ШИНЖЛЭХ УХААН, СПОРТЫН САЙД (Minister of Education, Culture, Science and Sports) 24.1 Сургуулийн өмнөх боловсрол (pre-school education) 24.1.1 Суралцах хүүхдийн тоо 229470 (Number of Children) 24.1.2 Хүүхдийн цэцэрлэгийн тоо 1371 (Number of Childcare Centers) 24.1.3 Хамран сургалтын хувь 86.8 (% of coverage) 24.1.4 Төрийн бус өмчийн цэцэрлэгийн тоо 503 (Number of private Childcare Centers) 24.1.5 Төрийн бус өмчийн цэцэрлэгт хамрагдах хүүхдийн тоо 23547 (Number of children in private Childcare Centers)

**Peer 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:** a. (100)

**Sources:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-bar...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>)

**Comments:** Researcher: Performance targets are assigned to all nonfinancial data on results as shown in Annex 1 to Draft Law on 2017 Budget of Mongolia (Монгол Улсын 2017 оны төсвийн тухай хуулийн 1 дүгээр хавсралт. Төсвийн ерөнхийлөн захирагч нарын 2017 онд хэрэгжүүлэх хөтөлбөр, хөтөлбөрийн хүрэх үр дүнгийн талаарх чанарын болон тоо хэмжээний үзүүлэлт) (pp.45-58).

**Peer Reviewer**

**Opinion:** Agree

**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:** c. (33)

**Sources:** 2017 EBP at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-bar...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>)

**Comments:** Researcher: Social welfare program (Хөтөлбөр 3: Нийгмийн халамж) is discussed on pp.239-251. Estimates for expenditure on social welfare program by functional classification are presented in Table 7 (Хүснэгт 7. Нийгмийн халамж хөтөлбөрийн зардал зориулалтаар) on pp.250-251. Further, discussion on Social Welfare Fund (3. Нийгмийн халамжийн сан) and estimates of expenditure are presented in pp.281-285

**Peer Reviewer****Opinion:** Disagree**Suggested answer:** c.

**Comments:** The researcher refers to the social welfare fund spending. But there are many other programs and policies which directly affect impoverished, but the impact on them is not assessed. For instance, employment support fund can directly impact impoverished, but is not analysed separately. the same can be said about vocational education support fund, livestock protection fund, health support fund etc. which can directly impact impoverished.

**Researcher response:** In agreement with the peer reviewer's comment, the response has been changed from "a" to "c." We would also like to note that there are many other programs and policies which directly affect the impoverished populations, but the impact on them is not assessed. For instance, employment support fund can directly impact the impoverished populations, but it is not analysed separately. The same can be said about vocational education support fund, livestock protection fund, health support fund etc. which can directly impact this target group.

**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:** Budget Law of Mongolia (2011) at <http://mof.gov.mn/2012/02/budget-law-approved-by-government/> (<http://mof.gov.mn/2012/02/budget-law-approved-by-government/>)

**Comments:** Researcher: Budget Law (2011) (Article 8 on Budget Calendar) presents detailed timeline for budget formulation. In particular, Article 8.4 presents timetable for formulating the Executive's Budget Proposal as below. Article 8. Budget calendar 8.4. The State budget, Social Insurance Fund budget and Human Development Fund budget shall be prepared and approved in accordance with the following calendar: 8.4.1. Direct budget governors who report to the central budget governor shall submit his/her annual budget proposal to the respective central budget governor by the 25th of July of each year. 8.4.2. Central budget governors and those direct budget governors who do not report to him/her shall submit his/her annual budget proposals to the respective general budget governor by the 1st of August of each year. 8.4.3. General budget governors shall submit his/her budget proposal to the State Central Administrative Body Responsible for Finance and Budget Matters by the 15th of August of each year. 8.4.4. The State Central Administrative Body Responsible for Finance and Budget Matters shall consolidate and prepare annual budget proposals defined in provision 8.4.3 of this Law and submit it to the Government by the 15th of September of each year. 8.4.5. The Government shall submit the annual budget proposal to the State Great Khural by the 1st of October of each year. 8.4.6. The Government shall publish the annual budget proposal within three working days after its submission to the State Great Khural. 8.4.7. The State central audit body shall present its opinion on the annual budget proposal to the State Great Khural by the 15th of October of each year. 8.4.8. The State Great Khural shall discuss and approve the annual budget proposal by the 15th of November of each year.

**Peer 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:** d.

**Sources:** -Draft 2017 PBS (the Ministry of Finance, 3 Nov 2016) (2017 PBS is found at pages 7-31 of the document at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-bar...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>) -Enacted PBS for 2017 is found at <http://www.legalinfo.mn/law/details/12252?lawid=12252> (<http://www.legalinfo.mn/law/details/12252?lawid=12252>). -News release by the Parliament on the enactment of 2017 PBS (10 November 2016) at <http://www.parliament.mn/news/open/categories/2453/pages/309...> (<http://www.parliament.mn/news/open/categories/2453/pages/30958>)).

**Comments:** Researcher: According to Budget Law, draft PBS should be submitted by the Government to the Parliament no later than the 1st of May of each year and expected to be approved by the Parliament no later than the 1st of June of each year (around six months before the start of the budget year). However, draft 2017 PBS submitted by the government to the Parliament in April 2016 was not discussed by the Parliament. Therefore, draft 2017 PBS was resubmitted by the Government to the Parliament on 30 September 2016 (along with the 2017 EBP). The draft 2017 PBS was

published by the Ministry of Finance on 3 Nov 2016 (2017 PBS is found at pages 7-31 of the document at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-bar...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>) (Web portal <http://www.iltod.gov.mn> (<http://www.iltod.gov.mn>) is run by Department of Fiscal Policy of the Ministry of Finance.) The 2017 PBS was approved on 10 November 2016. Enacted PBS for 2017 is found at <http://www.legalinfo.mn/law/details/12252?lawid=12252> (<http://www.legalinfo.mn/law/details/12252?lawid=12252>) In order to be considered publicly available by the Open Budget Survey methodology, the PBS must be released to the public at least one month before the Executive's Budget Proposal is introduced to the legislature. Because the PBS was submitted along with the EBP, I would consider the PBS is not publicly available.

**Peer 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:** d.

**Sources:** -Draft 2017 PBS (the Ministry of Finance, 3 Nov 2016) (2017 PBS is found at pages 7-31 of the document at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-bar...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>) -Enacted PBS for 2017 is found at <http://www.legalinfo.mn/law/details/12252?lawid=12252> (<http://www.legalinfo.mn/law/details/12252?lawid=12252>). -News release by the Parliament on the enactment of 2017 PBS (10 November 2016) at <http://www.parliament.mn/news/open/categories/2453/pages/309...> (<http://www.parliament.mn/news/open/categories/2453/pages/30958>).

**Comments:** Researcher: According to Budget Law, draft PBS should be submitted by the Government to the Parliament no later than the 1st of May of each year and expected to be approved by the Parliament no later than the 1st of June of each year (around six months before the start of the budget year). However, draft 2017 PBS submitted by the government to the Parliament in April 2016 was not discussed by the Parliament. Therefore, draft 2017 PBS was resubmitted by the Government to the Parliament on 30 September 2016 (along with the 2017 EBP). The draft 2017 PBS was published by the Ministry of Finance on 3 Nov 2016 (2017 PBS is found at pages 7-31 of the document at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-bar...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>) (Web portal <http://www.iltod.gov.mn> (<http://www.iltod.gov.mn>) is run by Department of Fiscal Policy of the Ministry of Finance.) The 2017 PBS was approved on 10 November 2016. Enacted PBS for 2017 is found at <http://www.legalinfo.mn/law/details/12252?lawid=12252> (<http://www.legalinfo.mn/law/details/12252?lawid=12252>) In order to be considered publicly available by the Open Budget Survey methodology, the PBS must be released to the public at least one month before the Executive's Budget Proposal is introduced to the legislature. Because the PBS was submitted along with the EBP, I would consider the PBS is not publicly available.

**Peer 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:** d.

**Sources:** -Draft 2017 PBS (the Ministry of Finance, 3 Nov 2016) (2017 PBS is found at pages 7-31 of the document at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-bar...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>) -Enacted PBS for 2017 is found at <http://www.legalinfo.mn/law/details/12252?lawid=12252> (<http://www.legalinfo.mn/law/details/12252?lawid=12252>). -News release by the Parliament on the enactment of 2017 PBS (10 November 2016) at <http://www.parliament.mn/news/open/categories/2453/pages/309...> (<http://www.parliament.mn/news/open/categories/2453/pages/30958>).

**Comments:** Researcher: According to Budget Law, draft PBS should be submitted by the Government to the Parliament no later than the 1st of May of each year and expected to be approved by the Parliament no later than the 1st of June of each year (around six months before the start of the budget year). However, draft 2017 PBS submitted by the government to the Parliament in April 2016 was not discussed by the Parliament. Therefore, draft



2017 PBS was resubmitted by the Government to the Parliament on 30 September 2016 (along with the 2017 EBP). The draft 2017 PBS was published by the Ministry of Finance on 3 Nov 2016 (2017 PBS is found at pages 7-31 of the document at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-bar...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>) (Web portal <http://www.iltod.gov.mn> (<http://www.iltod.gov.mn>) is run by Department of Fiscal Policy of the Ministry of Finance.) The 2017 PBS was approved on 10 November 2016. Enacted PBS for 2017 is found at <http://www.legalinfo.mn/law/details/12252?lawid=12252> (<http://www.legalinfo.mn/law/details/12252?lawid=12252>) In order to be considered publicly available by the Open Budget Survey methodology, the PBS must be released to the public at least one month before the Executive's Budget Proposal is introduced to the legislature. Because the PBS was submitted along with the EBP, I would consider the PBS is not publicly available.

**Peer 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:** d.

**Sources:** -Draft 2017 PBS (the Ministry of Finance, 3 Nov 2016) (2017 PBS is found at pages 7-31 of the document at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-bar...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>) -Enacted PBS for 2017 is found at <http://www.legalinfo.mn/law/details/12252?lawid=12252> (<http://www.legalinfo.mn/law/details/12252?lawid=12252>). -News release by the Parliament on the enactment of 2017 PBS (10 November 2016) at <http://www.parliament.mn/news/open/categories/2453/pages/309...> (<http://www.parliament.mn/news/open/categories/2453/pages/30958>)).

**Comments:** Researcher: According to Budget Law, draft PBS should be submitted by the Government to the Parliament no later than the 1st of May of each year and expected to be approved by the Parliament no later than the 1st of June of each year (around six months before the start of the budget year). However, draft 2017 PBS submitted by the government to the Parliament in April 2016 was not discussed by the Parliament. Therefore, draft 2017 PBS was resubmitted by the Government to the Parliament on 30 September 2016 (along with the 2017 EBP). The draft 2017 PBS was published by the Ministry of Finance on 3 Nov 2016 (2017 PBS is found at pages 7-31 of the document at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-bar...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>) (Web portal <http://www.iltod.gov.mn> (<http://www.iltod.gov.mn>) is run by Department of Fiscal Policy of the Ministry of Finance.) The 2017 PBS was approved on 10 November 2016. Enacted PBS for 2017 is found at <http://www.legalinfo.mn/law/details/12252?lawid=12252> (<http://www.legalinfo.mn/law/details/12252?lawid=12252>) In order to be considered publicly available by the Open Budget Survey methodology, the PBS must be released to the public at least one month before the Executive's Budget Proposal is introduced to the legislature. Because the PBS was submitted along with the EBP, I would consider the PBS is not publicly available.

**Peer 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:** b.

**Sources:** -Draft 2017 PBS (the Ministry of Finance, 3 Nov 2016) (2017 PBS is found at pages 7-31 of the document at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-bar...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>) -Enacted PBS for 2017 is found at <http://www.legalinfo.mn/law/details/12252?lawid=12252> (<http://www.legalinfo.mn/law/details/12252?lawid=12252>). -News release by the Parliament on the enactment of 2017 PBS (10 November 2016) at <http://www.parliament.mn/news/open/categories/2453/pages/309...> (<http://www.parliament.mn/news/open/categories/2453/pages/30958>)).

**Comments:** Researcher: According to Budget Law, draft PBS should be submitted by the Government to the Parliament no later than the 1st of May of each year and expected to be approved by the Parliament no later than the 1st of June of each year (around six months before the start of the budget year). However, draft 2017 PBS submitted by the government to the Parliament in April 2016 was not discussed by the Parliament. Therefore, draft 2017 PBS was resubmitted by the Government to the Parliament on 30 September 2016 (along with the 2017 EBP). The draft 2017 PBS was published by the Ministry of Finance on 3 Nov 2016 (2017 PBS is found at pages 7-31 of the document at <http://www.iltod.gov.mn/wp->

content/uploads/2016/11/Urgun-bar... (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>) (Web portal <http://www.iltod.gov.mn> (<http://www.iltod.gov.mn>) is run by Department of Fiscal Policy of the Ministry of Finance.) The 2017 PBS was approved on 10 November 2016. Enacted PBS for 2017 is found at <http://www.legalinfo.mn/law/details/12252?lawid=12252> (<http://www.legalinfo.mn/law/details/12252?lawid=12252>) In order to be considered publicly available by the Open Budget Survey methodology, the PBS must be released to the public at least one month before the Executive's Budget Proposal is introduced to the legislature. Because the PBS was submitted along with the EBP, I would consider the PBS is not publicly available.

**Peer 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:** -Law on 2017 Budget of Mongolia /Монгол Улсын 2017 оны төсвийн тухай хууль/ (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/01.Law-ce...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/01.Law-central-2016-11-04-last.pdf>)) -Annexes on Budget Estimates /Төсвийн тооцооллын хавсралтууд/ (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/04.Budget...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/04.Budget-2017-11-01-v280-final-value.pdf>)) -News titled "2017 Budget of Mongolia approved (Монгол улсын 2017 оны төсөв батлагдла)". (The Ministry of Finance of Mongolia, 10 Nov 2016). Published on 17 Nov 2016 (published within 7 days after approval). Available at <http://www.iltod.gov.mn/?p=4021> (<http://www.iltod.gov.mn/?p=4021>).

**Comments:** Researcher: 2017 EB presents estimates of expenditure by three classifications: - by administrative (Annex 11 on pp.16-25 of Budget Estimates) - by economic (Annex 13 on pp.28-29 of Budget Estimates) - functional classification (Annex 14 on pp.32-37 of Budget Estimates).

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

**Comments:** The researcher refers to the Enacted Budget that was released by the executive (ministry of finance). In principle, Enacted Budget is the product of the legislature. The budget published by the legislature does not contain all the details that is presented in the executive's publication.

**Researcher response:** Just a note in response to the peer reviewer's comment: the EBP is submitted by the Ministry of Finance to the Parliament for approval. It includes draft Law on Budget and detailed estimates. The Law passed by the Parliament is referred to as the Enacted Budget. The MOF publishes the Law on Budget of the upcoming year and detailed estimates revised (as a result of the discussion at the parliament) at its website. The Law is also published at government's central portal of legislations (<http://www.legalinfo.mn> (<http://www.legalinfo.mn>)). Therefore, I consider it is the same document. For 2017 EB, the Parliament released news on 10 Nov, 2017 on the day the law was passed (at <http://www.parliament.mn/news/open/categories/2453/pages/309...> (<http://www.parliament.mn/news/open/categories/2453/pages/30970>)), while the MOF published the Law and estimates on November 17, 2016 (at <http://www.iltod.gov.mn/?p=4021> (<http://www.iltod.gov.mn/?p=4021>)).

**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:** a. (100)

**Sources:** -Law on 2017 Budget of Mongolia /Монгол Улсын 2017 оны төсвийн тухай хууль/ (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/01.Law-ce...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/01.Law-central-2016-11-04-last.pdf>)) -Annexes on Budget Estimates /Төсвийн тооцооллын хавсралтууд/ (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/04.Budget...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/04.Budget-2017-11-01-v280-final-value.pdf>)) -News titled "2017 Budget of Mongolia approved (Монгол улсын 2017 оны төсөв батлагдла)". (The Ministry of Finance of Mongolia, 10 Nov 2016). Published on 17 Nov 2016 (published within 7 days after approval). Available at <http://www.iltod.gov.mn/?p=4021> (<http://www.iltod.gov.mn/?p=4021>).

**Comments:** Researcher: In 2017 EB portfolios are included under each administrative unit (eg. general budget governors) and expenditures for individual programs are presented in Annex 11 on pp.16-25. Meanings of words following FYs in the Table heading are as below: "Гүй" means actual outcomes. "төл" means enacted budget. "тод" means revised budget. "төс" means projection. "Зөрүү" means difference.

Peer 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:** -Law on 2017 Budget of Mongolia /Монгол Улсын 2017 оны төсвийн тухай хууль/ (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/01.Law-ce...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/01.Law-central-2016-11-04-last.pdf>)) -Annexes on Budget Estimates /Төсвийн тооцооллын хавсралтууд/ (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/04.Budget...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/04.Budget-2017-11-01-v280-final-value.pdf>)) -News titled "2017 Budget of Mongolia approved (Монгол улсын 2017 оны төсөв батлагдлаа)". (The Ministry of Finance of Mongolia, 10 Nov 2016). Published on 17 Nov 2016 (published within 7 days after approval). Available at <http://www.iltod.gov.mn/?p=4021> (<http://www.iltod.gov.mn/?p=4021>).

**Comments:** Researcher: Revenue by category (tax and non-tax) is presented in Annex 6 on p.7 Meanings of words following FYs in the Table heading are as below: "Гүй" means actual outcomes. "төл" means enacted budget. "тод" means revised budget. "төс" means projection. "Зөрүү" means difference.

Peer 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:** -Law on 2017 Budget of Mongolia /Монгол Улсын 2017 оны төсвийн тухай хууль/ (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/01.Law-ce...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/01.Law-central-2016-11-04-last.pdf>)) -Annexes on Budget Estimates /Төсвийн тооцооллын хавсралтууд/ (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/04.Budget...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/04.Budget-2017-11-01-v280-final-value.pdf>)) -News titled "2017 Budget of Mongolia approved (Монгол улсын 2017 оны төсөв батлагдлаа)". (The Ministry of Finance of Mongolia, 10 Nov 2016). Published on 17 Nov 2016 (published within 7 days after approval). Available at <http://www.iltod.gov.mn/?p=4021> (<http://www.iltod.gov.mn/?p=4021>).

**Comments:** Researcher: Individual sources of revenue are presented in Annex 6 on p.7. Meanings of words following FYs in the Table heading are as below: "Гүй" means actual outcomes. "төл" means enacted budget. "тод" means revised budget. "төс" means projection. "Зөрүү" means difference.

Peer 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: b. (67)

**Sources:** -Law on 2017 Budget of Mongolia /Монгол Улсын 2017 оны төсвийн тухай хууль/ (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/01.Law-ce...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/01.Law-central-2016-11-04-last.pdf>)) -Annexes

on Budget Estimates /Төсвийн тооцооллын хавсралтууд/ (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/04.Budget...>  
(<http://www.iltod.gov.mn/wp-content/uploads/2016/11/04.Budget-2017-11-01-v280-final-value.pdf>))

**Comments:** Researcher: -The amount of net new borrowing required (Б. ЭРГЭЖ ТӨЛӨГДӨХ ЦЭВЭР ЗЭЭЛ) during the budget year is presented in Annex 1 (on p.1). -The total debt outstanding at the end of the budget year is not presented. -Interest payments on the debt for the budget year are presented in Annex 13 (item 1.1.2) on p.28. Meanings of words following FYs in the Table heading are as below: “Гүй” means actual outcomes. “төл” means enacted budget. “тод” means revised budget. “төс” means projection. “Зөрүү” means difference.

**Peer 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:** d.

**Sources:** <http://www.iltod.gov.mn/> (<http://www.iltod.gov.mn/>) (Web portal for budget information, run by Department of Fiscal Policy of the Ministry of Finance) <https://www.mof.gov.mn/> (<https://www.mof.gov.mn/>) (the official website of the Ministry of Finance)

**Peer 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:** d.

**Sources:** <http://www.iltod.gov.mn/> (<http://www.iltod.gov.mn/>) (Web portal for budget information, run by Department of Fiscal Policy of the Ministry of Finance) <https://www.mof.gov.mn/> (<https://www.mof.gov.mn/>) (the official website of the Ministry of Finance)

**Peer 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:** d.

**Sources:** <http://www.iltod.gov.mn/> (<http://www.iltod.gov.mn/>) (Web portal for budget information, run by Department of Fiscal Policy of the Ministry of Finance) <https://www.mof.gov.mn/> (<https://www.mof.gov.mn/>) (the official website of the Ministry of Finance)

**Peer 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:** d.

**Sources:** <http://www.iltod.gov.mn/> (<http://www.iltod.gov.mn/>) (Web portal for budget information, run by Department of Fiscal Policy of the Ministry of Finance) <https://www.mof.gov.mn/> (<https://www.mof.gov.mn/>) (the official website of the Ministry of Finance)

**Peer 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:** Budget Execution Report for the 3rd quarter of 2016 (2016 оны 3 дугаар улирлын Монгол улсын нэгдсэн төсвийн гүйцэтгэл). (MOF, October 8, 2016). Published on 12 October 2016. Available at <https://www.mof.gov.mn/wp-content/uploads/2016/10/Medee-9.pdf> (<https://www.mof.gov.mn/wp-content/uploads/2016/10/Medee-9.pdf>)

**Comments:** Researcher: 2016 IYRs presents actual expenditure by three classifications: - by administrative (p5 of the Execution Estimates) and - by economic (p.4 of the Execution Estimates). - by function (p.9 of the Execution Estimates).

**Peer 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:** Budget Execution Report for the 3rd quarter of 2016 (2016 оны 3 дугаар улирлын Монгол улсын нэгдсэн төсвийн гүйцэтгэл). (MOF, October 8, 2016). Published on 12 October 2016. Available at <https://www.mof.gov.mn/wp-content/uploads/2016/10/Medee-9.pdf>

(<https://www.mof.gov.mn/wp-content/uploads/2016/10/Medee-9.pdf>)

**Comments:** Researcher: Expenditures for individual programs are presented in p.8 of the Execution Estimates. The title of the Table “ТӨСВИЙН ЗАРЛАГА (ХӨТӨЛБӨРӨӨР)” on p8 means “Budget Expenditures (by Program)” in English. IBP Comment: even if the translation of the title includes the word "program", the table on page 8 shows functions (defense, agriculture, environment, energy, communication), and it shows the totals for those items. A program should be a sub-item under an administrative classification (for example all programs under the Ministry of Education) or under each function (for example the individual programs under the Education section). IBP could not see programs there. So the answer is "d", unless additional evidence is provided.

**Peer 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:** a. (100)

**Sources:** Budget Execution Report for the 3rd quarter of 2016 (2016 оны 3 дугаар улирлын Монгол улсын нэгдсэн төсвийн гүйцэтгэл). (MOF, October 8, 2016). Published on 12 October 2016. Available at <https://www.mof.gov.mn/wp-content/uploads/2016/10/Medee-9.pdf>

(<https://www.mof.gov.mn/wp-content/uploads/2016/10/Medee-9.pdf>)

**Comments:** Researcher: September 2016 Report presents comparisons for expenditures as below: - by economic classification (p.4 of the Execution Estimates): compares actual expenditures to-date with both actual expenditures for the same period in the previous year and the enacted levels. - by administrative classification (p5 of the Execution Estimates): compares actual expenditures to-date with the enacted levels. - by functional classification (p.9 of the Execution Estimates): compares actual expenditures to-date with the enacted levels. Meanings of words in the Table heading are as below: “ӨО-ны мөн үеийн” means for the same period in the previous year. “жилийн төлөв” means yearly plan. “төлөв” means plan for the reported period. “Гүйцэт” means actual outcomes. “хувь” means percentage. “Зөрүү” means difference.

**Peer 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:** Budget Execution Report for the 3rd quarter of 2016 (2016 оны 3 дугаар улирлын Монгол улсын нэгдсэн төсвийн гүйцэтгэл). (MOF, October 8, 2016). Published on 12 October 2016. Available at <https://www.mof.gov.mn/wp-content/uploads/2016/10/Medee-9.pdf>

(<https://www.mof.gov.mn/wp-content/uploads/2016/10/Medee-9.pdf>)

**Comments:** Researcher: Revenue by category (tax and non-tax) is presented on p.3 of the Execution Estimates.

**Peer 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:** Budget Execution Report for the 3rd quarter of 2016 (2016 оны 3 дугаар улирлын Монгол улсын нэгдсэн төсвийн гүйцэтгэл). (MOF, October 8, 2016). Published on 12 October 2016. Available at <https://www.mof.gov.mn/wp-content/uploads/2016/10/Medee-9.pdf>

**Comments:** Researcher: Individual sources of revenue are presented on p.3 of the Execution Estimates.

**Peer 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:** a. (100)

**Sources:** Budget Execution Report for the 3rd quarter of 2016 (2016 оны 3 дугаар улирлын Монгол улсын нэгдсэн төсвийн гүйцэтгэл). (MOF, October 8, 2016). Published on 12 October 2016. Available at <https://www.mof.gov.mn/wp-content/uploads/2016/10/Medee-9.pdf>

**Comments:** Researcher: Actual year-to-date revenues are compared with both actual revenues for the same period in the previous year and the enacted levels as presented on p.3 of the Execution Estimates. Meanings of words in the Table heading are as below: "ӨО-ны мөн үеийн" means for the same period in the previous year. "жилийн төлөв" means yearly plan. "төлөв" means plan for the reported period. "Гүйцэт" means actual outcomes. "хувь" means percentage. "Зөрүү" means difference.

**Peer 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:** Budget Execution Report for the 3rd quarter of 2016 (2016 оны 3 дугаар улирлын Монгол улсын нэгдсэн төсвийн гүйцэтгэл). (MOF, October 8, 2016). Published on 12 October 2016. Available at <https://www.mof.gov.mn/wp-content/uploads/2016/10/Medee-9.pdf>

**Comments:** Researcher: -The amount of net new borrowing required (ЭРГЭЖ ТӨЛӨГДӨХ ЦЭВЭР ЗЭЭЛ) so far during the year is presented on p.2 of the Execution Estimates. -The total debt outstanding at that point of the year is not presented. -Interest payments to-date on the outstanding debt is presented on p.2 of the Execution Estimates.

**Peer 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: d.

**Sources:** SOURCE Dates are seen from main links to Budget Execution Reports for 2016 below: - Main link to Budget Execution Report for 2016 at <https://www.mof.gov.mn/category/budget/budgetof2016/%D0%B3%D...>

(<https://www.mof.gov.mn/category/budget/budgetof2016/%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB-%D1%81%D0%B0%D1%80%D1%8B%D0%BD-%D0%BC%D1%8D%D0%B4%D1%8D%D1%8D-budgetof2016/>) 1. Budget Execution Reports for Jan-Sep 2016 Budget Execution Report for September 2016 Link to Budget Execution Report for September 2016 (2016 оны 9 дүгээр сарын Монгол улсын нэгдсэн төсвийн гүйцэтгэлийн мэдээ). (MOF). Published on 12 October 2016. Available at <https://www.mof.gov.mn/2016/10/2016-%D0%BE%D0%BD%D1%8B-9-%D0...> (<https://www.mof.gov.mn/2016/10/2016-%D0%BE%D0%BD%D1%8B-9-%D0%D0%B4%D2%AF%D0%B3%D1%8D%D1%8D%D1%80-%D1%81%D0%B0%D1%80%D1%8B%D0%BD-%D0%BC%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D1%83%D0%BB%D1%81%D1%8B%D0%BD-%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D/>) Budget Execution Report for the 3rd quarter of 2016 (2016 оны 3 дугаар улирлын Монгол улсын нэгдсэн төсвийн гүйцэтгэл). (MOF, October 8, 2016). Published on 12 October 2016. Available at <https://www.mof.gov.mn/wp-content/uploads/2016/10/Medee-9.pdf>... (<https://www.mof.gov.mn/wp-content/uploads/2016/10/Medee-9.pdf>) Short Introduction to Budget Execution Report for September 2016 (2016 оны 9 дүгээр сарын нэгдсэн төсвийн гүйцэтгэлийн товч танилцуулга). (MOF, October 8, 2016). Published on 12 October 2016. Available at <https://www.mof.gov.mn/wp-content/uploads/2016/10/Taniltsuulga-9.pdf>) Budget Execution Report for August 2016 Link to Budget Execution Report for August 2016 (2016 оны 8 дугаар сарын Монгол улсын нэгдсэн төсвийн гүйцэтгэлийн мэдээ). (MOF). Published on 12 September 2016. Available at <https://www.mof.gov.mn/2016/09/2016-%D0%BE%D0%BD%D1%8B-8-%D0...> (<https://www.mof.gov.mn/2016/09/2016-%D0%BE%D0%BD%D1%8B-8-%D0%B4%D1%83%D0%B3%D0%B0%D0%B0%D1%80-%D1%81%D0%B0%D1%80%D1%8B%D0%BD-%D0%BC%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D1%83%D0%BB%D1%81%D1%8B%D0%BD-%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D/>) Budget Execution Report for the first 8 months of 2016 (2016 оны эхний 8 сарын Монгол улсын нэгдсэн төсвийн гүйцэтгэл). (MOF, September 8, 2016). Published on 12 September 2016. Available at <https://www.mof.gov.mn/wp-content/uploads/2016/09/Medee-8.pdf>... (<https://www.mof.gov.mn/wp-content/uploads/2016/09/Medee-8.pdf>) Short Introduction to Budget Execution Report for August 2016 (2016 оны 8 дугаар сарын нэгдсэн төсвийн гүйцэтгэлийн товч танилцуулга). (MOF, September 8, 2016). Published on 12 September 2016. Available at <https://www.mof.gov.mn/wp-content/uploads/2016/09/Taniltsuulga-8.pdf>) Budget Execution Report for July 2016 Link to Budget Execution Report for July 2016 (2016 оны 7 дугаар сарын Монгол улсын нэгдсэн төсвийн гүйцэтгэлийн мэдээ). (MOF). Published on 8 August 2016. Available at <https://www.mof.gov.mn/2016/08/2016-%D0%BE%D0%BD%D1%8B-7-%D0...> (<https://www.mof.gov.mn/2016/08/2016-%D0%BE%D0%BD%D1%8B-7-%D0%B4%D1%83%D0%B3%D0%B0%D0%B0%D1%80-%D1%81%D0%B0%D1%80%D1%8B%D0%BD-%D0%BC%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D1%83%D0%BB%D1%81%D1%8B%D0%BD-%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D/>) Budget Execution Report for the first 7 months of 2016 (2016 оны эхний 7 сарын Монгол улсын нэгдсэн төсвийн гүйцэтгэл). (MOF, August 8, 2016). Published on 8 August 2016. Available at <https://www.mof.gov.mn/wp-content/uploads/2016/08/Medee-7.pdf>... (<https://www.mof.gov.mn/wp-content/uploads/2016/08/Medee-7.pdf>) Short Introduction to Budget Execution Report for July 2016 (2016 оны 7 дугаар сарын нэгдсэн төсвийн гүйцэтгэлийн товч танилцуулга). (MOF, August 8, 2016). Published on 8 August 2016. Available at <https://www.mof.gov.mn/wp-content/uploads/2016/08/Taniltsuulga-7.pdf>) Budget Execution Report for June 2016 Link to Budget Execution Report for June 2016 (2016 оны 6 дугаар сарын Монгол улсын нэгдсэн төсвийн гүйцэтгэлийн мэдээ). (MOF). Published on 18 July 2016. Available at <https://www.mof.gov.mn/2016/07/2016-%D0%BE%D0%BD%D1%8B-6-%D0...> (<https://www.mof.gov.mn/2016/07/2016-%D0%BE%D0%BD%D1%8B-6-%D0%B4%D1%83%D0%B3%D0%B0%D0%B0%D1%80-%D1%81%D0%B0%D1%80%D1%8B%D0%BD-%D0%BC%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D1%83%D0%BB%D1%81%D1%8B%D0%BD-%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D/>) Budget Execution Report for the first half year of 2016 (2016 оны эхний хагас жилийн Монгол улсын нэгдсэн төсвийн гүйцэтгэл). (MOF, July 8, 2016). Published on 18 July 2016. Available at <https://www.mof.gov.mn/wp-content/uploads/2016/07/Medee-6.pdf>... (<https://www.mof.gov.mn/wp-content/uploads/2016/07/Medee-6.pdf>) Short Introduction to Budget Execution Report for June 2016 (2016 оны 6 дугаар сарын нэгдсэн төсвийн гүйцэтгэлийн товч танилцуулга). (MOF, July 8, 2016). Published on 18 July 2016. Available at <https://www.mof.gov.mn/wp-content/uploads/2016/07/Taniltsuulga-6.pdf>) Budget Execution Report for May 2016 Link to Budget Execution Report for May 2016 (2016 оны 5 дугаар сарын Монгол улсын нэгдсэн төсвийн гүйцэтгэлийн мэдээ). (MOF). Published on 8 June 2016. Available at <https://www.mof.gov.mn/2016/06/2016-%D0%BE%D0%BD%D1%8B-5-%D0...> (<https://www.mof.gov.mn/2016/06/2016-%D0%BE%D0%BD%D1%8B-5-%D0%B4%D1%83%D0%B3%D0%B0%D0%B0%D1%80-%D1%81%D0%B0%D1%80%D1%8B%D0%BD-%D0%BC%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D1%83%D0%BB%D1%81%D1%8B%D0%BD-%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D/>) Budget Execution Report for the first 5 months of 2016 (2016 оны эхний 5 сарын Монгол улсын нэгдсэн төсвийн гүйцэтгэл). (MOF, June 8, 2016). Published on 8 June 2016. Available at <https://www.mof.gov.mn/wp-content/uploads/2016/06/Medee-5.pdf>... (<https://www.mof.gov.mn/wp-content/uploads/2016/06/Medee-5.pdf>) Short Introduction to Budget Execution Report for May 2016 (2016 оны 5 дугаар сарын нэгдсэн төсвийн гүйцэтгэлийн товч танилцуулга). (MOF, June 8, 2016). Published on 8 June 2016. Available at <https://www.mof.gov.mn/wp-content/uploads/2016/06/Taniltsuulga-5.pdf>) Budget Execution Report for April 2016 Link to Budget Execution Report for April 2016 (2016 оны 4 дүгээр сарын Монгол улсын нэгдсэн төсвийн гүйцэтгэлийн мэдээ). (MOF). Published on 10 May 2016. Available at <https://www.mof.gov.mn/2016/05/2016-%D0%BE%D0%BD%D1%8B-4-%D0...> (<https://www.mof.gov.mn/2016/05/2016-%D0%BE%D0%BD%D1%8B-4-%D0%B4%D2%AF%D0%B3%D1%8D%D1%8D%D1%80-%D1%81%D0%B0%D1%80%D1%8B%D0%BD-%D0%BC%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D1%83%D0%BB%D1%81%D1%8B%D0%BD-%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D/>) Budget Execution Report for the first 4 months of 2016 (2016 оны эхний 4 сарын Монгол улсын нэгдсэн төсвийн гүйцэтгэл). (MOF, May 8, 2016). Published on 10 May 2016. Available at <https://www.mof.gov.mn/wp-content/uploads/2016/05/Medee-4.pdf>... 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%D0%BD%D1%8D%D0%BE%D0%BD%D1%8B-2-%D0... (https://www.mof.gov.mn/wp-content/uploads/2016/04/Medee-3.pdf) Short Introduction to Budget Execution Report for March 2016 (2016 ОНЫ 3 ДУГААР САРЫН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛИЙН ТОВЧ ТАНИЛЦУУЛГА). (MOF, April 8, 2016). Published on 8 April 2016. Available at https://www.mof.gov.mn/wp-content/uploads/2016/04/Taniltsuul... (https://www.mof.gov.mn/wp-content/uploads/2016/04/Taniltsuulga-3.pdf) Budget Execution Report for February 2016 Link to Budget Execution Report for February 2016 (2016 оны 2 дугаар сарын Монгол улсын нэгдсэн төсвийн гүйцэтгэлийн мэдээ). (MOF). Published on 9 March 2016. Available at https://www.mof.gov.mn/2016/03/2016-%D0%BE%D0%BD%D1%8B-2-%D0... (https://www.mof.gov.mn/2016/03/2016-%D0%BE%D0%BD%D1%8B-2-%D0%B4%D1%83%D0%B3%D0%B0%D0%B0%D1%80-%D1%81%D0%B0%D1%80%D1%8B%D0%BD-%D0%BC%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D1%83%D0%BB%D1%81%D1%8B%D0%BD-%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D/) Budget Execution Report for the first 2 months of 2016 (2016 ОНЫ ЭХНИЙ 2 САРЫН МОНГОЛ УЛСЫН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ). (MOF, March 8, 2016). Published on 9 March 2016. Available at https://www.mof.gov.mn/wp-content/uploads/2016/03/Medee-2.pdf... (https://www.mof.gov.mn/wp-content/uploads/2016/03/Medee-2.pdf) Short Introduction to Budget Execution Report for February 2016 (2016 ОНЫ 2 ДУГААР САРЫН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛИЙН ТОВЧ ТАНИЛЦУУЛГА). (MOF, March 8, 2016). Published on 9 March 2016. Available at https://www.mof.gov.mn/wp-content/uploads/2016/03/Taniltsuul... (https://www.mof.gov.mn/wp-content/uploads/2016/03/Taniltsuulga-2.pdf) Budget Execution Report for January 2016 Link to Budget Execution Report for January 2016 (2016 оны 1 дүгээр сарын Монгол улсын нэгдсэн төсвийн гүйцэтгэлийн мэдээ). (MOF). Published on 15 February 2016. Available at https://www.mof.gov.mn/2016/02/2016-%D0%BE%D0%BD%D1%8B-1-%D0... (https://www.mof.gov.mn/2016/02/2016-%D0%BE%D0%BD%D1%8B-1-%D0%B4%D2%AF%D0%B3%D1%8D%D1%8D%D1%80-%D1%81%D0%B0%D1%80%D1%8B%D0%BD-%D0%BC%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D1%83%D0%BB%D1%81%D1%8B%D0%BD-%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D/) Budget Execution Report for the 1st month of 2016 (2016 ОНЫ ЭХНИЙ 1 САРЫН МОНГОЛ УЛСЫН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ). (MOF, February 8, 2016). Published on 15 February 2016. Available at https://www.mof.gov.mn/wp-content/uploads/2016/02/Medee-1.pdf... (https://www.mof.gov.mn/wp-content/uploads/2016/02/Medee-1.pdf) Short Introduction to Budget Execution Report for January 2016 (2016 ОНЫ 1 ДҮГЭЭР САРЫН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛИЙН ТОВЧ ТАНИЛЦУУЛГА). (MOF, February 8, 2016). Published on 15 February 2016. Available at https://www.mof.gov.mn/wp-content/uploads/2016/02/Taniltsuul... (https://www.mof.gov.mn/wp-content/uploads/2016/02/Taniltsuulga-1.pdf)

Peer Reviewer

Opinion: Agree

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

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

Answer: d.

**Sources:** <http://www.iltod.gov.mn/> (<http://www.iltod.gov.mn/>) (Web portal for budget information, run by Department of Fiscal Policy of the Ministry of Finance) <https://www.mof.gov.mn/> (<https://www.mof.gov.mn/>) (the official website of the Ministry of Finance) Link to The Economic Situation of Mongolia in the 2nd Quarter of 2016 (МОНГОЛ УЛСЫН ЭДИЙН ЗАСГИЙН БАЙДАЛ, 2016 ОНЫ 2 ДУГААР УЛИРАЛД) (MOF, 2016). Available at <https://mof.gov.mn/2016/08/%D0%BC%D0%BE%D0%BD%D0%B3%D0%BE%D0...> (<https://mof.gov.mn/2016/08/%D0%BC%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D1%83%D0%BB%D1%81%D1%8B%D0%BD-%D1%8D%D0%B4%D0%B8%D0%B9%D0%BD-%D0%B7%D0%B0%D1%81%D0%B3%D0%B8%D0%B9%D0%BD-%D0%B1%D0%B0%D0%B9%D0%B4%D0%B0%D0%BB-2016-%D0%BE%D0%BD-2/>) The Economic Situation of Mongolia in the 2nd Quarter of 2016 (МОНГОЛ УЛСЫН ЭДИЙН ЗАСГИЙН БАЙДАЛ, 2016 ОНЫ 2 ДУГААР УЛИРАЛД) (MOF, 2016). Published on 3 August 2016. (Available at <https://mof.gov.mn/wp-content/uploads/2016/08/%D0%9C%D0%BE%D...> (<https://mof.gov.mn/wp-content/uploads/2016/08/%D0%9C%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D0%A3%D0%BB%D1%81%D1%8B%D0%BD-%D0%AD%D0%97-%D0%B1%D0%B0%D0%B9%D0%B4%D0%B0%D0%BB-2016-%D0%BE%D0%BD%D1%8B-2-%D1%83%D0%BB%D0%B8%D1%80%D0%B0%D0%BB1.pdf>))

**Comments:** Researcher: The Ministry of Finance publishes quarterly economic update. However, a report “The Economic Situation of Mongolia in the 2nd Quarter of 2016” includes a very brief update on the current state of the economy and the state budget. The report does not include either information on economic projection for the remainder of the year or a comprehensive review of the budget’s implementation six months into the budget year and revised projections for the full fiscal year. Therefore, I would consider 2016 MYR is not published.

Peer 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.iltod.gov.mn/> (<http://www.iltod.gov.mn/>) (Web portal for budget information, run by Department of Fiscal Policy of the Ministry of Finance) <https://www.mof.gov.mn/> (<https://www.mof.gov.mn/>) (the official website of the Ministry of Finance) Link to The Economic Situation of Mongolia in the 2nd Quarter of 2016 (МОНГОЛ УЛСЫН ЭДИЙН ЗАСГИЙН БАЙДАЛ, 2016 ОНЫ 2 ДУГААР УЛИРАЛД) (MOF, 2016). Available at <https://mof.gov.mn/2016/08/%D0%BC%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D1%83%D0%BB%D1%81%D1%8B%D0%BD-%D1%8D%D0%B4%D0%B8%D0%B9%D0%BD-%D0%B7%D0%B0%D1%81%D0%B3%D0%B8%D0%B9%D0%BD-%D0%B1%D0%B0%D0%B9%D0%B4%D0%B0%D0%BB-2016-%D0%BE%D0%BD-2/>) The Economic Situation of Mongolia in the 2nd Quarter of 2016 (МОНГОЛ УЛСЫН ЭДИЙН ЗАСГИЙН БАЙДАЛ, 2016 ОНЫ 2 ДУГААР УЛИРАЛД) (MOF, 2016). Published on 3 August 2016. (Available at <https://mof.gov.mn/wp-content/uploads/2016/08/%D0%9C%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D0%A3%D0%BB%D1%81%D1%8B%D0%BD-%D0%AD%D0%97-%D0%B1%D0%B0%D0%B9%D0%B4%D0%B0%D0%BB-2016-%D0%BE%D0%BD%D1%8B-2-%D1%83%D0%BB%D0%B8%D1%80%D0%B0%D0%BB1.pdf>)

**Comments:** Researcher: The Ministry of Finance publishes quarterly economic update. However, a report “The Economic Situation of Mongolia in the 2nd Quarter of 2016” includes a very brief update on the current state of the economy and the state budget. The report does not include either information on economic projection for the remainder of the year or a comprehensive review of the budget’s implementation six months into the budget year and revised projections for the full fiscal year. Therefore, I would consider 2016 MYR is not published.

**Peer 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.iltod.gov.mn/> (<http://www.iltod.gov.mn/>) (Web portal for budget information, run by Department of Fiscal Policy of the Ministry of Finance) <https://www.mof.gov.mn/> (<https://www.mof.gov.mn/>) (the official website of the Ministry of Finance) Link to The Economic Situation of Mongolia in the 2nd Quarter of 2016 (МОНГОЛ УЛСЫН ЭДИЙН ЗАСГИЙН БАЙДАЛ, 2016 ОНЫ 2 ДУГААР УЛИРАЛД) (MOF, 2016). Available at <https://mof.gov.mn/2016/08/%D0%BC%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D1%83%D0%BB%D1%81%D1%8B%D0%BD-%D1%8D%D0%B4%D0%B8%D0%B9%D0%BD-%D0%B7%D0%B0%D1%81%D0%B3%D0%B8%D0%B9%D0%BD-%D0%B1%D0%B0%D0%B9%D0%B4%D0%B0%D0%BB-2016-%D0%BE%D0%BD-2/>) The Economic Situation of Mongolia in the 2nd Quarter of 2016 (МОНГОЛ УЛСЫН ЭДИЙН ЗАСГИЙН БАЙДАЛ, 2016 ОНЫ 2 ДУГААР УЛИРАЛД) (MOF, 2016). Published on 3 August 2016. (Available at <https://mof.gov.mn/wp-content/uploads/2016/08/%D0%9C%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D0%A3%D0%BB%D1%81%D1%8B%D0%BD-%D0%AD%D0%97-%D0%B1%D0%B0%D0%B9%D0%B4%D0%B0%D0%BB-2016-%D0%BE%D0%BD%D1%8B-2-%D1%83%D0%BB%D0%B8%D1%80%D0%B0%D0%BB1.pdf>)

**Comments:** Researcher: The Ministry of Finance publishes quarterly economic update. However, a report “The Economic Situation of Mongolia in the 2nd Quarter of 2016” includes a very brief update on the current state of the economy and the state budget. The report does not include either information on economic projection for the remainder of the year or a comprehensive review of the budget’s implementation six months into the budget year and revised projections for the full fiscal year. Therefore, I would consider 2016 MYR is not published.

**Peer 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.iltod.gov.mn/> (<http://www.iltod.gov.mn/>) (Web portal for budget information, run by Department of Fiscal Policy of the Ministry of Finance) <https://www.mof.gov.mn/> (<https://www.mof.gov.mn/>) (the official website of the Ministry of Finance) Link to The Economic Situation of Mongolia in the 2nd Quarter of 2016 (МОНГОЛ УЛСЫН ЭДИЙН ЗАСГИЙН БАЙДАЛ, 2016 ОНЫ 2 ДУГААР УЛИРАЛД) (MOF, 2016). Available at <https://mof.gov.mn/2016/08/%D0%BC%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D1%83%D0%BB%D1%81%D1%8B%D0%BD-%D1%8D%D0%B4%D0%B8%D0%B9%D0%BD-%D0%B7%D0%B0%D1%81%D0%B3%D0%B8%D0%B9%D0%BD-%D0%B1%D0%B0%D0%B9%D0%B4%D0%B0%D0%BB-2016-%D0%BE%D0%BD-2/>)

The Economic Situation of Mongolia in the 2nd Quarter of 2016 (МОНГОЛ УЛСЫН ЭДИЙН ЗАСГИЙН БАЙДАЛ, 2016 ОНЫ 2 ДУГААР УЛИРАЛД) (MOF, 2016). Published on 3 August 2016. (Available at <https://mof.gov.mn/wp-content/uploads/2016/08/%D0%9C%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D0%A3%D0%BB%D1%81%D1%8B%D0%BD-%D0%AD%D0%97-%D0%B1%D0%B0%D0%B9%D0%B4%D0%B0%D0%BB-2016-%D0%BE%D0%BD%D1%8B-2-%D1%83%D0%BB%D0%B8%D1%80%D0%B0%D0%BB1.pdf>)

**Comments:** Researcher: The Ministry of Finance publishes quarterly economic update. However, a report “The Economic Situation of Mongolia in the 2nd Quarter of 2016” includes a very brief update on the current state of the economy and the state budget. The report does not include either information on economic projection for the remainder of the year or a comprehensive review of the budget’s implementation six months into the budget year and revised projections for the full fiscal year. Therefore, I would consider 2016 MYR is not published.

**Peer 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.iltod.gov.mn/> (<http://www.iltod.gov.mn/>) (Web portal for budget information, run by Department of Fiscal Policy of the Ministry of Finance) <https://www.mof.gov.mn/> (<https://www.mof.gov.mn/>) (the official website of the Ministry of Finance) Link to The Economic Situation of Mongolia in the 2nd Quarter of 2016 (МОНГОЛ УЛСЫН ЭДИЙН ЗАСГИЙН БАЙДАЛ, 2016 ОНЫ 2 ДУГААР УЛИРАЛД) (MOF, 2016). Available at <https://mof.gov.mn/2016/08/%D0%BC%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D1%83%D0%BB%D1%81%D1%8B%D0%BD-%D1%8D%D0%B4%D0%B8%D0%B9%D0%BD-%D0%B7%D0%B0%D1%81%D0%B3%D0%B8%D0%B9%D0%BD-%D0%B1%D0%B0%D0%B9%D0%B4%D0%B0%D0%BB-2016-%D0%BE%D0%BD-2/>)

The Economic Situation of Mongolia in the 2nd Quarter of 2016 (МОНГОЛ УЛСЫН ЭДИЙН ЗАСГИЙН БАЙДАЛ, 2016 ОНЫ 2 ДУГААР УЛИРАЛД) (MOF, 2016). Published on 3 August 2016. (Available at <https://mof.gov.mn/wp-content/uploads/2016/08/%D0%9C%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D0%A3%D0%BB%D1%81%D1%8B%D0%BD-%D0%AD%D0%97-%D0%B1%D0%B0%D0%B9%D0%B4%D0%B0%D0%BB-2016-%D0%BE%D0%BD%D1%8B-2-%D1%83%D0%BB%D0%B8%D1%80%D0%B0%D0%BB1.pdf>)

**Comments:** Researcher: The Ministry of Finance publishes quarterly economic update. However, a report “The Economic Situation of Mongolia in the 2nd Quarter of 2016” includes a very brief update on the current state of the economy and the state budget. The report does not include either information on economic projection for the remainder of the year or a comprehensive review of the budget’s implementation six months into the budget year and revised projections for the full fiscal year. Therefore, I would consider 2016 MYR is not published.

**Peer 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.iltod.gov.mn/> (<http://www.iltod.gov.mn/>) (Web portal for budget information, run by Department of Fiscal Policy of the Ministry of Finance) <https://www.mof.gov.mn/> (<https://www.mof.gov.mn/>) (the official website of the Ministry of Finance) Link to The Economic Situation of Mongolia in the 2nd Quarter of 2016 (МОНГОЛ УЛСЫН ЭДИЙН ЗАСГИЙН БАЙДАЛ, 2016 ОНЫ 2 ДУГААР УЛИРАЛД) (MOF, 2016). Available at <https://mof.gov.mn/2016/08/%D0%BC%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D1%83%D0%BB%D1%81%D1%8B%D0%BD-%D1%8D%D0%B4%D0%B8%D0%B9%D0%BD-%D0%B7%D0%B0%D1%81%D0%B3%D0%B8%D0%B9%D0%BD-%D0%B1%D0%B0%D0%B9%D0%B4%D0%B0%D0%BB-2016-%D0%BE%D0%BD-2/>)

The Economic Situation of Mongolia in the 2nd Quarter of 2016 (МОНГОЛ УЛСЫН ЭДИЙН ЗАСГИЙН БАЙДАЛ, 2016 ОНЫ 2 ДУГААР УЛИРАЛД) (MOF, 2016). Published on 3 August 2016. (Available at <https://mof.gov.mn/wp-content/uploads/2016/08/%D0%9C%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D0%A3%D0%BB%D1%81%D1%8B%D0%BD-%D0%AD%D0%97-%D0%B1%D0%B0%D0%B9%D0%B4%D0%B0%D0%BB-2016-%D0%BE%D0%BD%D1%8B-2-%D1%83%D0%BB%D0%B8%D1%80%D0%B0%D0%BB1.pdf>)

**Comments:** Researcher: The Ministry of Finance publishes quarterly economic update. However, a report "The Economic Situation of Mongolia in the 2nd Quarter of 2016" includes a very brief update on the current state of the economy and the state budget. The report does not include either information on economic projection for the remainder of the year or a comprehensive review of the budget's implementation six months into the budget year and revised projections for the full fiscal year. Therefore, I would consider 2016 MYR is not published.

**Peer 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.iltod.gov.mn/> (<http://www.iltod.gov.mn/>) (Web portal for budget information, run by Department of Fiscal Policy of the Ministry of Finance) <https://www.mof.gov.mn/> (<https://www.mof.gov.mn/>) (the official website of the Ministry of Finance) Link to The Economic Situation of Mongolia in the 2nd Quarter of 2016 (МОНГОЛ УЛСЫН ЭДИЙН ЗАСГИЙН БАЙДАЛ, 2016 ОНЫ 2 ДУГААР УЛИРАЛД) (MOF, 2016). Available at <https://mof.gov.mn/2016/08/%D0%BC%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D1%83%D0%BB%D1%81%D1%8B%D0%BD-%D1%8D%D0%B4%D0%B8%D0%B9%D0%BD-%D0%B7%D0%B0%D1%81%D0%B3%D0%B8%D0%B9%D0%BD-%D0%B1%D0%B0%D0%B9%D0%B4%D0%B0%D0%BB-2016-%D0%BE%D0%BD-2/>)

The Economic Situation of Mongolia in the 2nd Quarter of 2016 (МОНГОЛ УЛСЫН ЭДИЙН ЗАСГИЙН БАЙДАЛ, 2016 ОНЫ 2 ДУГААР УЛИРАЛД) (MOF, 2016). Published on 3 August 2016. (Available at <https://mof.gov.mn/wp-content/uploads/2016/08/%D0%9C%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D0%A3%D0%BB%D1%81%D1%8B%D0%BD-%D0%AD%D0%97-%D0%B1%D0%B0%D0%B9%D0%B4%D0%B0%D0%BB-2016-%D0%BE%D0%BD%D1%8B-2-%D1%83%D0%BB%D0%B8%D1%80%D0%B0%D0%BB1.pdf>)

**Comments:** Researcher: The Ministry of Finance publishes quarterly economic update. However, a report "The Economic Situation of Mongolia in the 2nd Quarter of 2016" includes a very brief update on the current state of the economy and the state budget. The report does not include either information on economic projection for the remainder of the year or a comprehensive review of the budget's implementation six months into the budget year and revised projections for the full fiscal year. Therefore, I would consider 2016 MYR is not published.

**Peer 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.iltod.gov.mn/> (<http://www.iltod.gov.mn/>) (Web portal for budget information, run by Department of Fiscal Policy of the Ministry of Finance) <https://www.mof.gov.mn/> (<https://www.mof.gov.mn/>) (the official website of the Ministry of Finance) Link to The Economic Situation of Mongolia in the 2nd Quarter of 2016 (МОНГОЛ УЛСЫН ЭДИЙН ЗАСГИЙН БАЙДАЛ, 2016 ОНЫ 2 ДУГААР УЛИРАЛД) (MOF, 2016). Available at <https://mof.gov.mn/2016/08/%D0%BC%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D1%83%D0%BB%D1%81%D1%8B%D0%BD-%D1%8D%D0%B4%D0%B8%D0%B9%D0%BD-%D0%B7%D0%B0%D1%81%D0%B3%D0%B8%D0%B9%D0%BD-%D0%B1%D0%B0%D0%B9%D0%B4%D0%B0%D0%BB-2016-%D0%BE%D0%BD-2/>) The Economic Situation of Mongolia in the 2nd Quarter of 2016 (МОНГОЛ УЛСЫН ЭДИЙН ЗАСГИЙН БАЙДАЛ, 2016 ОНЫ 2 ДУГААР УЛИРАЛД) (MOF, 2016). Published on 3 August 2016. (Available at <https://mof.gov.mn/wp-content/uploads/2016/08/%D0%9C%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D0%A3%D0%BB%D1%81%D1%8B%D0%BD-%D0%AD%D0%97-%D0%B1%D0%B0%D0%B9%D0%B4%D0%B0%D0%BB-2016-%D0%BE%D0%BD%D1%8B-2-%D1%83%D0%BB%D0%B8%D1%80%D0%B0%D0%BB1.pdf>)

**Comments:** Researcher: The Ministry of Finance publishes quarterly economic update. However, a report “The Economic Situation of Mongolia in the 2nd Quarter of 2016” includes a very brief update on the current state of the economy and the state budget. The report does not include either information on economic projection for the remainder of the year or a comprehensive review of the budget’s implementation six months into the budget year and revised projections for the full fiscal year. Therefore, I would consider 2016 MYR is not published.

**Peer 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:** d.

**Sources:** <http://www.iltod.gov.mn/> (<http://www.iltod.gov.mn/>) (Web portal for budget information, run by Department of Fiscal Policy of the Ministry of Finance) - <https://www.mof.gov.mn/> (<https://www.mof.gov.mn/>) (the official website of the Ministry of Finance) -2015 Consolidated Financial Report for Mongolian Government & Audit Report (Монгол Улсын 2015 оны Засгийн газрын санхүүгийн нэгтгэсэн тайлан, Аудитын дүгнэлт) was published on 12 September 2016 at <https://www.mof.gov.mn/wp-content/uploads/2016/09/2015-ZGSNT...> (<https://www.mof.gov.mn/wp-content/uploads/2016/09/2015-ZGSNT+AUDIT.pdf>). (date of publication can be found at <https://www.mof.gov.mn/2016/09/%D0%BC%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D1%83%D0%BB%D1%81%D1%8B%D0%BD-2015-%D0%BE%D0%BD%D1%8B-%D0%B7%D0%B0%D1%81%D0%B3%D0%B8%D0%B9%D0%BD-%D0%B3%D0%B0%D0%B7%D1%80%D1%8B%D0%BD-%D1%81%D0%B0%D0%BD%D1%85/>) -<http://legalinfo.mn/law/details/12133?lawid=12133> (<http://legalinfo.mn/law/details/12133?lawid=12133>) <https://docs.google.com/viewerng/viewer?url=http://www.audit...> (<https://docs.google.com/viewerng/viewer?url=http://www.audit.mn/wp-content/uploads/2016/06/6-NTG-Last-tailan-2016.06.09.12-tsag-etses.pdf>)

**Comments:** Researcher: Report for Mongolia’s 2015 Budget Execution (Монгол Улсын 2015 оны нэгдсэн төсвийн гүйцэтгэлийн тайлан) was approved by the Parliament on 9 September 2016 (Resolution No. 48 is available at <http://legalinfo.mn/law/details/12133?lawid=12133> (<http://legalinfo.mn/law/details/12133?lawid=12133>)). However, it has not been published by the Ministry of Finance yet. The Ministry of Finance published 2015 Consolidated Financial Report for Mongolian Government (Монгол Улсын 2015 оны Засгийн газрын санхүүгийн нэгтгэсэн тайлан) only. Performance Audit Report for Mongolia’s 2015 Consolidated Budget Execution (2015 оны Монгол Улсын нэгдсэн төсвийн гүйцэтгэлд хийсэн гүйцэтгэлийн аудитын тайлан) was published by the Mongolian National Audit Office (on 14 June, 2016) (at <https://docs.google.com/viewerng/viewer?url=http://www.audit...> (<https://docs.google.com/viewerng/viewer?url=http://www.audit.mn/wp-content/uploads/2016/06/6-NTG-Last-tailan-2016.06.09.12-tsag-etses.pdf>))

**Peer 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:** d.

**Sources:** -<http://www.iltod.gov.mn/> (<http://www.iltod.gov.mn/>) (Web portal for budget information, run by Department of Fiscal Policy of the Ministry of Finance) - <https://www.mof.gov.mn/> (<https://www.mof.gov.mn/>) (the official website of the Ministry of Finance) -2015 Consolidated Financial Report for Mongolian Government & Audit Report (Монгол Улсын 2015 оны Засгийн газрын санхүүгийн нэгтгэсэн тайлан, Аудитын дүгнэлт) was published on 12 September 2016 at <https://www.mof.gov.mn/wp-content/uploads/2016/09/2015-ZGSNT...> (<https://www.mof.gov.mn/wp-content/uploads/2016/09/2015-ZGSNT+AUDIT.pdf>). (date of publication can be found at <https://www.mof.gov.mn/2016/09/%D0%BC%D0%BE%D0%BD%D0%B3%D0%B...>

(<https://www.mof.gov.mn/2016/09/%D0%BC%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D1%83%D0%BB%D1%81%D1%8B%D0%BD-2015-%D0%BE%D0%BD%D1%8B-%D0%B7%D0%B0%D1%81%D0%B3%D0%B8%D0%B9%D0%BD-%D0%B3%D0%B0%D0%B7%D1%80%D1%8B%D0%BD-%D1%81%D0%B0%D0%BD%D1%85/>)) -<http://legalinfo.mn/law/details/12133?lawid=12133> (<http://legalinfo.mn/law/details/12133?lawid=12133>) <https://docs.google.com/viewerng/viewer?url=http://www.audit...> (<https://docs.google.com/viewerng/viewer?url=http://www.audit.mn/wp-content/uploads/2016/06/6-NTG-Last-tailan-2016.06.09.12-tsag-etses.pdf>)

**Comments:** Researcher: Report for Mongolia's 2015 Budget Execution (Монгол Улсын 2015 оны нэгдсэн төсвийн гүйцэтгэлийн тайлан) was approved by the Parliament on 9 September 2016 (Resolution No. 48 is available at <http://legalinfo.mn/law/details/12133?lawid=12133> (<http://legalinfo.mn/law/details/12133?lawid=12133>)). However, it has not been published by the Ministry of Finance yet. The Ministry of Finance published 2015 Consolidated Financial Report for Mongolian Government (Монгол Улсын 2015 оны Засгийн газрын санхүүгийн нэгтгэсэн тайлан) only. Performance Audit Report for Mongolia's 2015 Consolidated Budget Execution (2015 оны Монгол Улсын нэгдсэн төсвийн гүйцэтгэлд хийсэн гүйцэтгэлийн аудитын тайлан) was published by the Mongolian National Audit Office (on 14 June, 2016) (at <https://docs.google.com/viewerng/viewer?url=http://www.audit...> (<https://docs.google.com/viewerng/viewer?url=http://www.audit.mn/wp-content/uploads/2016/06/6-NTG-Last-tailan-2016.06.09.12-tsag-etses.pdf>))

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Page 7 of the Consolidated Financial Report of the Government presents the table with the financial performance report for the government for 2015. This shows the budget performance under the economic classification. <https://www.mof.gov.mn/wp-content/uploads/2016/09/2015-ZGSNT...> (<https://www.mof.gov.mn/wp-content/uploads/2016/09/2015-ZGSNT+AUDIT.pdf>)

**Researcher response:** In past years, the Year-End Report (YER) for Mongolia comprised two documents: 1) "Report for Mongolia's 2015 Budget Execution" (Монгол Улсын 2015 оны нэгдсэн төсвийн гүйцэтгэлийн тайлан), which had not been published by the cutoff date of the research (December 31). 2) "Government 2015 Consolidated Financial Report" <https://www.mof.gov.mn/wp-content/uploads/2016/09/2015-ZGSNT...> (<https://www.mof.gov.mn/wp-content/uploads/2016/09/2015-ZGSNT+AUDIT.pdf>). This document is mentioned by the Peer Reviewer, and we agree it was published in 2016, i.e., within the right time frame. We do not agree that the "Government Consolidated Financial Report" alone can be considered as YER. The "Report for Mongolia's Budget Execution" is the actual/mail YER, while – as the Peer Reviewer himself mentions – in the "Government Consolidated Financial Report," only the change in the balance sheet of the government reflects the annual tax and other revenue and all expenditures, in a very aggregated form (thus, it does not really focus on budget execution, as the YER should be doing). The response to this and all the questions on the YER remain therefore unchanged.

**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:** -<http://www.iltod.gov.mn/> (<http://www.iltod.gov.mn/>) (Web portal for budget information, run by Department of Fiscal Policy of the Ministry of Finance) - <https://www.mof.gov.mn/> (<https://www.mof.gov.mn/>) (the official website of the Ministry of Finance) -2015 Consolidated Financial Report for Mongolian Government & Audit Report (Монгол Улсын 2015 оны Засгийн газрын санхүүгийн нэгтгэсэн тайлан, Аудитын дүгнэлт) was published on 12 September 2016 at <https://www.mof.gov.mn/wp-content/uploads/2016/09/2015-ZGSNT...> (<https://www.mof.gov.mn/wp-content/uploads/2016/09/2015-ZGSNT+AUDIT.pdf>).

content/uploads/2016/09/2015-ZGSNT+AUDIT.pdf). (date of publication can be found at <https://www.mof.gov.mn/2016/09/%D0%BC%D0%BE%D0%BD%D0%B3%D0%B...> (https://www.mof.gov.mn/2016/09/%D0%BC%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D1%83%D0%BB%D1%81%D1%8B%D0%BD-2015-%D0%BE%D0%BD%D1%8B-%D0%B7%D0%B0%D1%81%D0%B3%D0%B8%D0%B9%D0%BD-%D0%B3%D0%B0%D0%B7%D1%80%D1%8B%D0%BD-%D1%81%D0%B0%D0%BD%D1%85/)) -<http://legalinfo.mn/law/details/12133?lawid=12133> (<http://legalinfo.mn/law/details/12133?lawid=12133>) <https://docs.google.com/viewerng/viewer?url=http://www.audit...> (https://docs.google.com/viewerng/viewer?url=http://www.audit.mn/wp-content/uploads/2016/06/6-NTG-Last-tailan-2016.06.09.12-tsag-etses.pdf))

**Comments:** Researcher: Report for Mongolia's 2015 Budget Execution (Монгол Улсын 2015 оны нэгдсэн төсвийн гүйцэтгэлийн тайлан) was approved by the Parliament on 9 September 2016 (Resolution No. 48 is available at <http://legalinfo.mn/law/details/12133?lawid=12133> (<http://legalinfo.mn/law/details/12133?lawid=12133>)). However, it has not been published by the Ministry of Finance yet. The Ministry of Finance published 2015 Consolidated Financial Report for Mongolian Government (Монгол Улсын 2015 оны Засгийн газрын санхүүгийн нэгтгэсэн тайлан) only. Performance Audit Report for Mongolia's 2015 Consolidated Budget Execution (2015 оны Монгол Улсын нэгдсэн төсвийн гүйцэтгэлд хийсэн гүйцэтгэлийн аудитын тайлан) was published by the Mongolian National Audit Office (on 14 June, 2016) (at <https://docs.google.com/viewerng/viewer?url=http://www.audit...> (https://docs.google.com/viewerng/viewer?url=http://www.audit.mn/wp-content/uploads/2016/06/6-NTG-Last-tailan-2016.06.09.12-tsag-etses.pdf))

**Peer 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:** d.

**Sources:** -<http://www.iltod.gov.mn/> (<http://www.iltod.gov.mn/>) (Web portal for budget information, run by Department of Fiscal Policy of the Ministry of Finance) - <https://www.mof.gov.mn/> (<https://www.mof.gov.mn/>) (the official website of the Ministry of Finance) -2015 Consolidated Financial Report for Mongolian Government & Audit Report (Монгол Улсын 2015 оны Засгийн газрын санхүүгийн нэгтгэсэн тайлан, Аудитын дүгнэлт) was published on 12 September 2016 at <https://www.mof.gov.mn/wp-content/uploads/2016/09/2015-ZGSNT...> (https://www.mof.gov.mn/wp-content/uploads/2016/09/2015-ZGSNT+AUDIT.pdf). (date of publication can be found at <https://www.mof.gov.mn/2016/09/%D0%BC%D0%BE%D0%BD%D0%B3%D0%B...> (https://www.mof.gov.mn/2016/09/%D0%BC%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D1%83%D0%BB%D1%81%D1%8B%D0%BD-2015-%D0%BE%D0%BD%D1%8B-%D0%B7%D0%B0%D1%81%D0%B3%D0%B8%D0%B9%D0%BD-%D0%B3%D0%B0%D0%B7%D1%80%D1%8B%D0%BD-%D1%81%D0%B0%D0%BD%D1%85/)) -<http://legalinfo.mn/law/details/12133?lawid=12133> (<http://legalinfo.mn/law/details/12133?lawid=12133>) <https://docs.google.com/viewerng/viewer?url=http://www.audit...> (https://docs.google.com/viewerng/viewer?url=http://www.audit.mn/wp-content/uploads/2016/06/6-NTG-Last-tailan-2016.06.09.12-tsag-etses.pdf))

**Comments:** Researcher: Report for Mongolia's 2015 Budget Execution (Монгол Улсын 2015 оны нэгдсэн төсвийн гүйцэтгэлийн тайлан) was approved by the Parliament on 9 September 2016 (Resolution No. 48 is available at <http://legalinfo.mn/law/details/12133?lawid=12133> (<http://legalinfo.mn/law/details/12133?lawid=12133>)). However, it has not been published by the Ministry of Finance yet. The Ministry of Finance published 2015 Consolidated Financial Report for Mongolian Government (Монгол Улсын 2015 оны Засгийн газрын санхүүгийн нэгтгэсэн тайлан) only. Performance Audit Report for Mongolia's 2015 Consolidated Budget Execution (2015 оны Монгол Улсын нэгдсэн төсвийн гүйцэтгэлд хийсэн гүйцэтгэлийн аудитын тайлан) was published by the Mongolian National Audit Office (on 14 June, 2016) (at <https://docs.google.com/viewerng/viewer?url=http://www.audit...> (https://docs.google.com/viewerng/viewer?url=http://www.audit.mn/wp-content/uploads/2016/06/6-NTG-Last-tailan-2016.06.09.12-tsag-etses.pdf))

**Peer 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:** b.

**Sources:** -<http://www.iltod.gov.mn/> (<http://www.iltod.gov.mn/>) (Web portal for budget information, run by Department of Fiscal Policy of the Ministry of Finance) - <https://www.mof.gov.mn/> (<https://www.mof.gov.mn/>) (the official website of the Ministry of Finance) -2015 Consolidated Financial Report for Mongolian Government & Audit Report (Монгол Улсын 2015 оны Засгийн газрын санхүүгийн нэгтгэсэн тайлан, Аудитын дүгнэлт) was published on 12 September 2016 at <https://www.mof.gov.mn/wp-content/uploads/2016/09/2015-ZGSNT...> (<https://www.mof.gov.mn/wp-content/uploads/2016/09/2015-ZGSNT+AUDIT.pdf>). (date of publication can be found at <https://www.mof.gov.mn/2016/09/%D0%BC%D0%BE%D0%BD%D0%B3%D0%B...>

([https://www.mof.gov.mn/2016/09/%D0%BC%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D1%83%D0%BB%D1%81%D1%8B%D0%BD-2015-%D0%BE%D0%BD%D1%8B-%D0%B7%D0%B0%D1%81%D0%B3%D0%B8%D0%B9%D0%BD-%D0%B3%D0%B0%D0%B7%D1%80%D1%8B%D0%BD-%D1%81%D0%B0%D0%BD%D1%85/\)\)](https://www.mof.gov.mn/2016/09/%D0%BC%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D1%83%D0%BB%D1%81%D1%8B%D0%BD-2015-%D0%BE%D0%BD%D1%8B-%D0%B7%D0%B0%D1%81%D0%B3%D0%B8%D0%B9%D0%BD-%D0%B3%D0%B0%D0%B7%D1%80%D1%8B%D0%BD-%D1%81%D0%B0%D0%BD%D1%85/))) -<http://legalinfo.mn/law/details/12133?lawid=12133> (<http://legalinfo.mn/law/details/12133?lawid=12133>) <https://docs.google.com/viewerng/viewer?url=http://www.audit...> (<https://docs.google.com/viewerng/viewer?url=http://www.audit.mn/wp-content/uploads/2016/06/6-NTG-Last-tailan-2016.06.09.12-tsag-etses.pdf>)

**Comments:** Researcher: Report for Mongolia's 2015 Budget Execution (Монгол Улсын 2015 оны нэгдсэн төсвийн гүйцэтгэлийн тайлан) was approved by the Parliament on 9 September 2016 (Resolution No. 48 is available at <http://legalinfo.mn/law/details/12133?lawid=12133> (<http://legalinfo.mn/law/details/12133?lawid=12133>)). However, it has not been published by the Ministry of Finance yet. The Ministry of Finance published 2015 Consolidated Financial Report for Mongolian Government (Монгол Улсын 2015 оны Засгийн газрын санхүүгийн нэгтгэсэн тайлан) only. Performance Audit Report for Mongolia's 2015 Consolidated Budget Execution (2015 оны Монгол Улсын нэгдсэн төсвийн гүйцэтгэлд хийсэн гүйцэтгэлийн аудитын тайлан) was published by the Mongolian National Audit Office (on 14 June, 2016) (at <https://docs.google.com/viewerng/viewer?url=http://www.audit...> (<https://docs.google.com/viewerng/viewer?url=http://www.audit.mn/wp-content/uploads/2016/06/6-NTG-Last-tailan-2016.06.09.12-tsag-etses.pdf>))

#### Peer Reviewer

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Page 7 of the Consolidated Financial Report of the Government; tax revenue is broken down by types of taxes, and non-tax revenue is given as an aggregate.

**Researcher response:** In past years, the Year-End Report (YER) for Mongolia comprised two documents: 1) "Report for Mongolia's 2015 Budget Execution" (Монгол Улсын 2015 оны нэгдсэн төсвийн гүйцэтгэлийн тайлан), which had not been published by the cutoff date of the research (December 31). 2) "Government 2015 Consolidated Financial Report" <https://www.mof.gov.mn/wp-content/uploads/2016/09/2015-ZGSNT...> (<https://www.mof.gov.mn/wp-content/uploads/2016/09/2015-ZGSNT+AUDIT.pdf>). This document is mentioned by the Peer Reviewer, and we agree it was published in 2016, i.e., within the right time frame. We do not agree that the "Government Consolidated Financial Report" alone can be considered as YER. The "Report for Mongolia's Budget Execution" is the actual/mail YER, while – as the Peer Reviewer himself mentions – in the "Government Consolidated Financial Report," only the change in the balance sheet of the government reflects the annual tax and other revenue and all expenditures, in a very aggregated form (thus, it does not really focus on budget execution, as the YER should be doing). The response to this and all other questions on the YER remain unchanged.

### 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:** d.

**Sources:** -<http://www.iltod.gov.mn/> (<http://www.iltod.gov.mn/>) (Web portal for budget information, run by Department of Fiscal Policy of the Ministry of Finance) - <https://www.mof.gov.mn/> (<https://www.mof.gov.mn/>) (the official website of the Ministry of Finance) -2015 Consolidated Financial Report for Mongolian Government & Audit Report (Монгол Улсын 2015 оны Засгийн газрын санхүүгийн нэгтгэсэн тайлан, Аудитын дүгнэлт) was published on 12 September 2016 at <https://www.mof.gov.mn/wp-content/uploads/2016/09/2015-ZGSNT...> (<https://www.mof.gov.mn/wp-content/uploads/2016/09/2015-ZGSNT+AUDIT.pdf>). (date of publication can be found at <https://www.mof.gov.mn/2016/09/%D0%BC%D0%BE%D0%BD%D0%B3%D0%B...>

([https://www.mof.gov.mn/2016/09/%D0%BC%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D1%83%D0%BB%D1%81%D1%8B%D0%BD-2015-%D0%BE%D0%BD%D1%8B-%D0%B7%D0%B0%D1%81%D0%B3%D0%B8%D0%B9%D0%BD-%D0%B3%D0%B0%D0%B7%D1%80%D1%8B%D0%BD-%D1%81%D0%B0%D0%BD%D1%85/\)\)](https://www.mof.gov.mn/2016/09/%D0%BC%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D1%83%D0%BB%D1%81%D1%8B%D0%BD-2015-%D0%BE%D0%BD%D1%8B-%D0%B7%D0%B0%D1%81%D0%B3%D0%B8%D0%B9%D0%BD-%D0%B3%D0%B0%D0%B7%D1%80%D1%8B%D0%BD-%D1%81%D0%B0%D0%BD%D1%85/))) -<http://legalinfo.mn/law/details/12133?lawid=12133> (<http://legalinfo.mn/law/details/12133?lawid=12133>) <https://docs.google.com/viewerng/viewer?url=http://www.audit...> (<https://docs.google.com/viewerng/viewer?url=http://www.audit.mn/wp-content/uploads/2016/06/6-NTG-Last-tailan-2016.06.09.12-tsag-etses.pdf>)

**Comments:** Researcher: Report for Mongolia's 2015 Budget Execution (Монгол Улсын 2015 оны нэгдсэн төсвийн гүйцэтгэлийн тайлан) was approved by the Parliament on 9 September 2016 (Resolution No. 48 is available at <http://legalinfo.mn/law/details/12133?lawid=12133> (<http://legalinfo.mn/law/details/12133?lawid=12133>)). However, it has not been published by the Ministry of Finance yet. The Ministry of Finance published 2015 Consolidated Financial Report for Mongolian Government (Монгол Улсын 2015 оны Засгийн газрын санхүүгийн нэгтгэсэн тайлан) only. Performance Audit Report for Mongolia's 2015 Consolidated Budget Execution (2015 оны Монгол Улсын нэгдсэн төсвийн гүйцэтгэлд хийсэн гүйцэтгэлийн аудитын тайлан) was published by the Mongolian National Audit Office (on 14 June, 2016) (at



<https://docs.google.com/viewerng/viewer?url=http://www.audit...> (<https://docs.google.com/viewerng/viewer?url=http://www.audit.mn/wp-content/uploads/2016/06/6-NTG-Last-tailan-2016.06.09.12-tsag-etses.pdf>)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Tax revenue is presented by individual sources, while non-tax and grant revenue are not. the tax revenue is about 54 percent of all revenue. Page 7 of the consolidated financial report of the government for 2015.

**Researcher response:** In past years, the Year-End Report (YER) for Mongolia comprised two documents: 1) "Report for Mongolia's 2015 Budget Execution" (Монгол Улсын 2015 оны нэгдсэн төсвийн гүйцэтгэлийн тайлан), which had not been published by the cutoff date of the research (December 31). 2) "Government 2015 Consolidated Financial Report" <https://www.mof.gov.mn/wp-content/uploads/2016/09/2015-ZGSNT...> (<https://www.mof.gov.mn/wp-content/uploads/2016/09/2015-ZGSNT+AUDIT.pdf>). This document is mentioned by the Peer Reviewer, and we agree it was published in 2016, i.e., within the right time frame. We do not agree that the "Government Consolidated Financial Report" alone can be considered as YER. The "Report for Mongolia's Budget Execution" is the actual/mail YER, while – as the Peer Reviewer himself mentions – in the "Government Consolidated Financial Report," only the change in the balance sheet of the government reflects the annual tax and other revenue and all expenditures, in a very aggregated form (thus, it does not really focus on budget execution, as the YER should be doing). The response this and all questions on the YER remain unchanged.

**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:** d.

**Sources:** -<http://www.iltod.gov.mn/> (<http://www.iltod.gov.mn/>) (Web portal for budget information, run by Department of Fiscal Policy of the Ministry of Finance) - <https://www.mof.gov.mn/> (<https://www.mof.gov.mn/>) (the official website of the Ministry of Finance) -2015 Consolidated Financial Report for Mongolian Government & Audit Report (Монгол Улсын 2015 оны Засгийн газрын санхүүгийн нэгтгэсэн тайлан, Аудитын дүгнэлт) was published on 12 September 2016 at <https://www.mof.gov.mn/wp-content/uploads/2016/09/2015-ZGSNT...> (<https://www.mof.gov.mn/wp-content/uploads/2016/09/2015-ZGSNT+AUDIT.pdf>). (date of publication can be found at <https://www.mof.gov.mn/2016/09/%D0%BC%D0%BE%D0%BD%D0%B3%D0%B...> ([https://www.mof.gov.mn/2016/09/%D0%BC%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D1%83%D0%BB%D1%81%D1%8B%D0%BD-2015-%D0%BE%D0%BD%D1%8B-%D0%B7%D0%B0%D1%81%D0%B3%D0%B8%D0%B9%D0%BD-%D0%B3%D0%B0%D0%B7%D1%80%D1%8B%D0%BD-%D1%81%D0%B0%D0%BD%D1%85/\)\)](https://www.mof.gov.mn/2016/09/%D0%BC%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D1%83%D0%BB%D1%81%D1%8B%D0%BD-2015-%D0%BE%D0%BD%D1%8B-%D0%B7%D0%B0%D1%81%D0%B3%D0%B8%D0%B9%D0%BD-%D0%B3%D0%B0%D0%B7%D1%80%D1%8B%D0%BD-%D1%81%D0%B0%D0%BD%D1%85/))) -<http://legalinfo.mn/law/details/12133?lawid=12133> (<http://legalinfo.mn/law/details/12133?lawid=12133>) <https://docs.google.com/viewerng/viewer?url=http://www.audit...> (<https://docs.google.com/viewerng/viewer?url=http://www.audit.mn/wp-content/uploads/2016/06/6-NTG-Last-tailan-2016.06.09.12-tsag-etses.pdf>)

**Comments:** Researcher: Report for Mongolia's 2015 Budget Execution (Монгол Улсын 2015 оны нэгдсэн төсвийн гүйцэтгэлийн тайлан) was approved by the Parliament on 9 September 2016 (Resolution No. 48 is available at <http://legalinfo.mn/law/details/12133?lawid=12133> (<http://legalinfo.mn/law/details/12133?lawid=12133>)). However, it has not been published by the Ministry of Finance yet. The Ministry of Finance published 2015 Consolidated Financial Report for Mongolian Government (Монгол Улсын 2015 оны Засгийн газрын санхүүгийн нэгтгэсэн тайлан) only. Performance Audit Report for Mongolia's 2015 Consolidated Budget Execution (2015 оны Монгол Улсын нэгдсэн төсвийн гүйцэтгэлд хийсэн гүйцэтгэлийн аудитын тайлан) was published by the Mongolian National Audit Office (on 14 June, 2016) (at <https://docs.google.com/viewerng/viewer?url=http://www.audit...> (<https://docs.google.com/viewerng/viewer?url=http://www.audit.mn/wp-content/uploads/2016/06/6-NTG-Last-tailan-2016.06.09.12-tsag-etses.pdf>))

**Peer 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:** -<http://www.iltod.gov.mn/> (<http://www.iltod.gov.mn/>) (Web portal for budget information, run by Department of Fiscal Policy of the Ministry of Finance) - <https://www.mof.gov.mn/> (<https://www.mof.gov.mn/>) (the official website of the Ministry of Finance) -2015 Consolidated Financial Report for Mongolian Government & Audit Report (Монгол Улсын 2015 оны Засгийн газрын санхүүгийн нэгтгэсэн тайлан, Аудитын дүгнэлт) was published on 12 September 2016 at <https://www.mof.gov.mn/wp-content/uploads/2016/09/2015-ZGSNT...> (<https://www.mof.gov.mn/wp-content/uploads/2016/09/2015-ZGSNT+AUDIT.pdf>). (date of publication can be found at <https://www.mof.gov.mn/2016/09/%D0%BC%D0%BE%D0%BD%D0%B3%D0%B...> ([https://www.mof.gov.mn/2016/09/%D0%BC%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D1%83%D0%BB%D1%81%D1%8B%D0%BD-2015-%D0%BE%D0%BD%D1%8B-%D0%B7%D0%B0%D1%81%D0%B3%D0%B8%D0%B9%D0%BD-%D0%B3%D0%B0%D0%B7%D1%80%D1%8B%D0%BD-%D1%81%D0%B0%D0%BD%D1%85/\)\)](https://www.mof.gov.mn/2016/09/%D0%BC%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D1%83%D0%BB%D1%81%D1%8B%D0%BD-2015-%D0%BE%D0%BD%D1%8B-%D0%B7%D0%B0%D1%81%D0%B3%D0%B8%D0%B9%D0%BD-%D0%B3%D0%B0%D0%B7%D1%80%D1%8B%D0%BD-%D1%81%D0%B0%D0%BD%D1%85/)))) -<http://legalinfo.mn/law/details/12133?lawid=12133> (<http://legalinfo.mn/law/details/12133?lawid=12133>) <https://docs.google.com/viewerng/viewer?url=http://www.audit...> (<https://docs.google.com/viewerng/viewer?url=http://www.audit.mn/wp-content/uploads/2016/06/6-NTG-Last-tailan-2016.06.09.12-tsag-etses.pdf>)

**Comments:** Researcher: Report for Mongolia's 2015 Budget Execution (Монгол Улсын 2015 оны нэгдсэн төсвийн гүйцэтгэлийн тайлан) was approved by the Parliament on 9 September 2016 (Resolution No. 48 is available at <http://legalinfo.mn/law/details/12133?lawid=12133> (<http://legalinfo.mn/law/details/12133?lawid=12133>)). However, it has not been published by the Ministry of Finance yet. The Ministry of Finance published 2015 Consolidated Financial Report for Mongolian Government (Монгол Улсын 2015 оны Засгийн газрын санхүүгийн нэгтгэсэн тайлан) only. Performance Audit Report for Mongolia's 2015 Consolidated Budget Execution (2015 оны Монгол Улсын нэгдсэн төсвийн гүйцэтгэлд хийсэн гүйцэтгэлийн аудитын тайлан) was published by the Mongolian National Audit Office (on 14 June, 2016) (at <https://docs.google.com/viewerng/viewer?url=http://www.audit...> (<https://docs.google.com/viewerng/viewer?url=http://www.audit.mn/wp-content/uploads/2016/06/6-NTG-Last-tailan-2016.06.09.12-tsag-etses.pdf>))

**Peer 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:** -<http://www.iltod.gov.mn/> (<http://www.iltod.gov.mn/>) (Web portal for budget information, run by Department of Fiscal Policy of the Ministry of Finance) - <https://www.mof.gov.mn/> (<https://www.mof.gov.mn/>) (the official website of the Ministry of Finance) -2015 Consolidated Financial Report for Mongolian Government & Audit Report (Монгол Улсын 2015 оны Засгийн газрын санхүүгийн нэгтгэсэн тайлан, Аудитын дүгнэлт) was published on 12 September 2016 at <https://www.mof.gov.mn/wp-content/uploads/2016/09/2015-ZGSNT...> (<https://www.mof.gov.mn/wp-content/uploads/2016/09/2015-ZGSNT+AUDIT.pdf>). (date of publication can be found at <https://www.mof.gov.mn/2016/09/%D0%BC%D0%BE%D0%BD%D0%B3%D0%B...> ([https://www.mof.gov.mn/2016/09/%D0%BC%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D1%83%D0%BB%D1%81%D1%8B%D0%BD-2015-%D0%BE%D0%BD%D1%8B-%D0%B7%D0%B0%D1%81%D0%B3%D0%B8%D0%B9%D0%BD-%D0%B3%D0%B0%D0%B7%D1%80%D1%8B%D0%BD-%D1%81%D0%B0%D0%BD%D1%85/\)\)](https://www.mof.gov.mn/2016/09/%D0%BC%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D1%83%D0%BB%D1%81%D1%8B%D0%BD-2015-%D0%BE%D0%BD%D1%8B-%D0%B7%D0%B0%D1%81%D0%B3%D0%B8%D0%B9%D0%BD-%D0%B3%D0%B0%D0%B7%D1%80%D1%8B%D0%BD-%D1%81%D0%B0%D0%BD%D1%85/)))) -<http://legalinfo.mn/law/details/12133?lawid=12133> (<http://legalinfo.mn/law/details/12133?lawid=12133>) <https://docs.google.com/viewerng/viewer?url=http://www.audit...> (<https://docs.google.com/viewerng/viewer?url=http://www.audit.mn/wp-content/uploads/2016/06/6-NTG-Last-tailan-2016.06.09.12-tsag-etses.pdf>)

**Comments:** Researcher: Report for Mongolia's 2015 Budget Execution (Монгол Улсын 2015 оны нэгдсэн төсвийн гүйцэтгэлийн тайлан) was approved by the Parliament on 9 September 2016 (Resolution No. 48 is available at <http://legalinfo.mn/law/details/12133?lawid=12133> (<http://legalinfo.mn/law/details/12133?lawid=12133>)). However, it has not been published by the Ministry of Finance yet. The Ministry of Finance published 2015 Consolidated Financial Report for Mongolian Government (Монгол Улсын 2015 оны Засгийн газрын санхүүгийн нэгтгэсэн тайлан) only. Performance Audit Report for Mongolia's 2015 Consolidated Budget Execution (2015 оны Монгол Улсын нэгдсэн төсвийн гүйцэтгэлд хийсэн гүйцэтгэлийн аудитын тайлан) was published by the Mongolian National Audit Office (on 14 June, 2016) (at <https://docs.google.com/viewerng/viewer?url=http://www.audit...> (<https://docs.google.com/viewerng/viewer?url=http://www.audit.mn/wp-content/uploads/2016/06/6-NTG-Last-tailan-2016.06.09.12-tsag-etses.pdf>))

Peer 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:** -<http://www.iltod.gov.mn/> (<http://www.iltod.gov.mn/>) (Web portal for budget information, run by Department of Fiscal Policy of the Ministry of Finance) - <https://www.mof.gov.mn/> (<https://www.mof.gov.mn/>) (the official website of the Ministry of Finance) -2015 Consolidated Financial Report for Mongolian Government & Audit Report (Монгол Улсын 2015 оны Засгийн газрын санхүүгийн нэгтгэсэн тайлан, Аудитын дүгнэлт) was published on 12 September 2016 at <https://www.mof.gov.mn/wp-content/uploads/2016/09/2015-ZGSNT+AUDIT.pdf>. (date of publication can be found at <https://www.mof.gov.mn/2016/09/%D0%BC%D0%BE%D0%BD%D0%B3%D0%B...> ( [-<http://legalinfo.mn/law/details/12133?lawid=12133> \(<http://legalinfo.mn/law/details/12133?lawid=12133>\) <https://docs.google.com/viewerng/viewer?url=http://www.audit...> \(<https://docs.google.com/viewerng/viewer?url=http://www.audit.mn/wp-content/uploads/2016/06/6-NTG-Last-tailan-2016.06.09.12-tsag-etses.pdf>\)](https://www.mof.gov.mn/2016/09/%D0%BC%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D1%83%D0%BB%D1%81%D1%8B%D0%BD-2015-%D0%BE%D0%BD%D1%8B-%D0%B7%D0%B0%D1%81%D0%B3%D0%B8%D0%B9%D0%BD-%D0%B3%D0%B0%D0%B7%D1%80%D1%8B%D0%BD-%D1%81%D0%B0%D0%BD%D1%85/)

**Comments:** Researcher: Report for Mongolia's 2015 Budget Execution (Монгол Улсын 2015 оны нэгдсэн төсвийн гүйцэтгэлийн тайлан) was approved by the Parliament on 9 September 2016 (Resolution No. 48 is available at <http://legalinfo.mn/law/details/12133?lawid=12133> (<http://legalinfo.mn/law/details/12133?lawid=12133>)). However, it has not been published by the Ministry of Finance yet. The Ministry of Finance published 2015 Consolidated Financial Report for Mongolian Government (Монгол Улсын 2015 оны Засгийн газрын санхүүгийн нэгтгэсэн тайлан) only. Performance Audit Report for Mongolia's 2015 Consolidated Budget Execution (2015 оны Монгол Улсын нэгдсэн төсвийн гүйцэтгэлд хийсэн гүйцэтгэлийн аудитын тайлан) was published by the Mongolian National Audit Office (on 14 June, 2016) (at <https://docs.google.com/viewerng/viewer?url=http://www.audit...> (<https://docs.google.com/viewerng/viewer?url=http://www.audit.mn/wp-content/uploads/2016/06/6-NTG-Last-tailan-2016.06.09.12-tsag-etses.pdf>))

Peer 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:** -<http://www.iltod.gov.mn/> (<http://www.iltod.gov.mn/>) (Web portal for budget information, run by Department of Fiscal Policy of the Ministry of Finance) - <https://www.mof.gov.mn/> (<https://www.mof.gov.mn/>) (the official website of the Ministry of Finance) -2015 Consolidated Financial Report for Mongolian Government & Audit Report (Монгол Улсын 2015 оны Засгийн газрын санхүүгийн нэгтгэсэн тайлан, Аудитын дүгнэлт) was published on 12 September 2016 at <https://www.mof.gov.mn/wp-content/uploads/2016/09/2015-ZGSNT+AUDIT.pdf>. (date of publication can be found at <https://www.mof.gov.mn/2016/09/%D0%BC%D0%BE%D0%BD%D0%B3%D0%B...>

(<https://www.mof.gov.mn/2016/09/%D0%BC%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D1%83%D0%BB%D1%81%D1%8B%D0%BD-2015-%D0%BE%D0%BD%D1%8B-%D0%B7%D0%B0%D1%81%D0%B3%D0%B8%D0%B9%D0%BD-%D0%B3%D0%B0%D0%B7%D1%80%D1%8B%D0%BD-%D1%81%D0%B0%D0%BD%D1%85/>) -<http://legalinfo.mn/law/details/12133?lawid=12133> (<http://legalinfo.mn/law/details/12133?lawid=12133>) <https://docs.google.com/viewerng/viewer?url=http://www.audit...> (<https://docs.google.com/viewerng/viewer?url=http://www.audit.mn/wp-content/uploads/2016/06/6-NTG-Last-tailan-2016.06.09.12-tsag-etses.pdf>)

**Comments:** Researcher: Report for Mongolia's 2015 Budget Execution (Монгол Улсын 2015 оны нэгдсэн төсвийн гүйцэтгэлийн тайлан) was approved by the Parliament on 9 September 2016 (Resolution No. 48 is available at <http://legalinfo.mn/law/details/12133?lawid=12133>) (<http://legalinfo.mn/law/details/12133?lawid=12133>). However, it has not been published by the Ministry of Finance yet. The Ministry of Finance published 2015 Consolidated Financial Report for Mongolian Government (Монгол Улсын 2015 оны Засгийн газрын санхүүгийн нэгтгэсэн тайлан) only. Performance Audit Report for Mongolia's 2015 Consolidated Budget Execution (2015 оны Монгол Улсын нэгдсэн төсвийн гүйцэтгэлд хийсэн гүйцэтгэлийн аудитын тайлан) was published by the Mongolian National Audit Office (on 14 June, 2016) (at <https://docs.google.com/viewerng/viewer?url=http://www.audit...> (<https://docs.google.com/viewerng/viewer?url=http://www.audit.mn/wp-content/uploads/2016/06/6-NTG-Last-tailan-2016.06.09.12-tsag-etses.pdf>))

**Peer 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:** -<http://www.iltod.gov.mn/> (<http://www.iltod.gov.mn/>) (Web portal for budget information, run by Department of Fiscal Policy of the Ministry of Finance) - <https://www.mof.gov.mn/> (<https://www.mof.gov.mn/>) (the official website of the Ministry of Finance) -2015 Consolidated Financial Report for Mongolian Government & Audit Report (Монгол Улсын 2015 оны Засгийн газрын санхүүгийн нэгтгэсэн тайлан, Аудитын дүгнэлт) was published on 12 September 2016 at <https://www.mof.gov.mn/wp-content/uploads/2016/09/2015-ZGSNT+AUDIT.pdf>. (date of publication can be found at <https://www.mof.gov.mn/2016/09/%D0%BC%D0%BE%D0%BD%D0%B3%D0%B...>

(<https://www.mof.gov.mn/2016/09/%D0%BC%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D1%83%D0%BB%D1%81%D1%8B%D0%BD-2015-%D0%BE%D0%BD%D1%8B-%D0%B7%D0%B0%D1%81%D0%B3%D0%B8%D0%B9%D0%BD-%D0%B3%D0%B0%D0%B7%D1%80%D1%8B%D0%BD-%D1%81%D0%B0%D0%BD%D1%85/>) -<http://legalinfo.mn/law/details/12133?lawid=12133> (<http://legalinfo.mn/law/details/12133?lawid=12133>) <https://docs.google.com/viewerng/viewer?url=http://www.audit...> (<https://docs.google.com/viewerng/viewer?url=http://www.audit.mn/wp-content/uploads/2016/06/6-NTG-Last-tailan-2016.06.09.12-tsag-etses.pdf>)

**Comments:** Researcher: Report for Mongolia's 2015 Budget Execution (Монгол Улсын 2015 оны нэгдсэн төсвийн гүйцэтгэлийн тайлан) was approved by the Parliament on 9 September 2016 (Resolution No. 48 is available at <http://legalinfo.mn/law/details/12133?lawid=12133>) (<http://legalinfo.mn/law/details/12133?lawid=12133>). However, it has not been published by the Ministry of Finance yet. The Ministry of Finance published 2015 Consolidated Financial Report for Mongolian Government (Монгол Улсын 2015 оны Засгийн газрын санхүүгийн нэгтгэсэн тайлан) only. Performance Audit Report for Mongolia's 2015 Consolidated Budget Execution (2015 оны Монгол Улсын нэгдсэн төсвийн гүйцэтгэлд хийсэн гүйцэтгэлийн аудитын тайлан) was published by the Mongolian National Audit Office (on 14 June, 2016) (at <https://docs.google.com/viewerng/viewer?url=http://www.audit...> (<https://docs.google.com/viewerng/viewer?url=http://www.audit.mn/wp-content/uploads/2016/06/6-NTG-Last-tailan-2016.06.09.12-tsag-etses.pdf>))

**Peer 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:** -2015 Consolidated Financial Report for Mongolian Government & Audit Report (Монгол Улсын 2015 оны Засгийн газрын санхүүгийн нэгтгэсэн тайлан, Аудитын дүгнэлт) at <https://www.mof.gov.mn/wp-content/uploads/2016/09/2015-ZGSNT...> (<https://www.mof.gov.mn/wp-content/uploads/2016/09/2015-ZGSNT+AUDIT.pdf>). (date of publication can be found at [https://www.mof.gov.mn/2016/09/%D0%BC%D0%BE%D0%BD%D0%B3%D0%BE%D0%BB-%D1%83%D0%BB%D1%81%D1%8B%D0%BD-2015-%D0%BE%D0%BD%D1%8B-%D0%B7%D0%B0%D1%81%D0%B3%D0%B8%D0%B9%D0%BD-%D0%B3%D0%B0%D0%B7%D1%80%D1%8B%D0%BD-%D1%81%D0%B0%D0%BD%D1%85/](https://www.mof.gov.mn/2016/09/%D0%BC%D0%BE%D0%BD%D0%B3%D0%B...))

**Comments:** Researcher: A financial statement is released as a separate report. The Ministry of Finance published 2015 Consolidated Financial Report for Mongolian Government (Монгол Улсын 2015 оны Засгийн газрын санхүүгийн нэгтгэсэн тайлан) on 12 September 2016.

**Peer 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:** b. (67)

**Sources:** -Performance Audit Report for Mongolia's 2015 Consolidated Budget Execution (2015 оны Монгол Улсын нэгдсэн төсвийн гүйцэтгэлд хийсэн гүйцэтгэлийн аудитын тайлан). (Mongolian National Audit Office, 14 June, 2016). Published on 14 June 2016 (within six months after the end of the budget year). Available at <https://docs.google.com/viewerng/viewer?url=http://www.audit...> (<https://docs.google.com/viewerng/viewer?url=http://www.audit.mn/wp-content/uploads/2016/06/6-NTG-Last-tailan-2016.06.09.12-tsag-etses.pdf>) Date of publication can be seen at <http://www.audit.mn/?p=13048> (<http://www.audit.mn/?p=13048>). - Financial Audit Report on 2015 Consolidated Financial Report for Mongolian Government (Санхүүгийн аудитийн тайлан: Засгийн газрын 2015 оны санхүүгийн нэгтгэсэн тайлан) (Published on 14 June 2016) at <http://www.audit.mn/?p=13052> (<http://www.audit.mn/?p=13052>)

**Comments:** Researcher: The SAI has conducted two of the three types of audits (financial and performance) and published reports. Performance Audit Report for Mongolia's 2015 Consolidated Budget Execution (2015 оны Монгол Улсын нэгдсэн төсвийн гүйцэтгэлд хийсэн гүйцэтгэлийн аудитын тайлан) and Financial Audit Report on 2015 Consolidated Financial Report for Mongolian Government (Санхүүгийн аудитийн тайлан: Засгийн газрын 2015 оны санхүүгийн нэгтгэсэн тайлан) were both published on 14 June 2016.

**Peer 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:** b. (67)

**Sources:** - Performance Audit Report for Mongolia's 2015 Consolidated Budget Execution (2015 оны Монгол Улсын нэгдсэн төсвийн гүйцэтгэлд хийсэн гүйцэтгэлийн аудитын тайлан). (Mongolian National Audit Office, 14 June, 2016). Published on 14 June 2016 (within six months after the end of the budget year). Available at <https://docs.google.com/viewerng/viewer?url=http://www.audit...> (<https://docs.google.com/viewerng/viewer?url=http://www.audit.mn/wp-content/uploads/2016/06/6-NTG-Last-tailan-2016.06.09.12-tsag-etses.pdf>) Its date of publication can be seen at <http://www.audit.mn/?p=13048> (<http://www.audit.mn/?p=13048>). - Law on State Audit (Төрийн аудитын тухай хууль) (2003), at <http://www.legalinfo.mn/law/details/491?lawid=491> (<http://www.legalinfo.mn/law/details/491?lawid=491>)

**Comments:** Researcher: Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited. Some extrabudgetary items were excluded. The major extrabudgetary fund is the Development Bank. Its expenses are not included in the government budget, so it is not audited as a part of the budget audit. Article 15 of State Audit Law defines the mandate of the SAI. Articles 15.1.4, 15.1.5, 15.1.7

and 15.1.9 define its mandate with regard to government finance and special funds. Special funds are included in the mandate as defined in Article 15.1.4.

**Peer 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:** b. (67)

**Sources:** - Financial Audit Report on 2015 Consolidated Financial Report for Mongolian Government (Санхүүгийн аудитийн тайлан: Засгийн газрын 2015 оны санхүүгийн нэгтгэсэн тайлан) (Published on 14 June 2016) at <http://www.audit.mn/?p=13052> (<http://www.audit.mn/?p=13052>) -2015 Consolidated Financial Report for Mongolian Government (Монгол Улсын 2015 оны Засгийн газрын санхүүгийн нэгтгэсэн тайлан, Аудитын дүгнэлт) at <https://www.mof.gov.mn/wp-content/uploads/2016/09/2015-ZGSNT...> (<https://www.mof.gov.mn/wp-content/uploads/2016/09/2015-ZGSNT+AUDIT.pdf>) -2015 Financial Audit Reports: General Budget Governors (2015 ОНЫ ТӨСВИЙН ЕРӨНХИЙЛӨН ЗАХИРАГЧ НАР, САНХҮҮГИЙН АУДИТЫН ТАЙЛАНГУУД) at <http://www.audit.mn/?p=13827> (<http://www.audit.mn/?p=13827>) -2015 Financial Audit Reports: Central Budget Governors (2015 ОНЫ ТӨСВИЙН ТӨВЛӨРҮҮЛЭН ЗАХИРАГЧ НАР, САНХҮҮГИЙН АУДИТЫН ТАЙЛАНГУУД) at <http://www.audit.mn/?p=13951> (<http://www.audit.mn/?p=13951>) -Budget Law of Mongolia (2011) at <http://mof.gov.mn/2012/02/budget-law-approved-by-government/> (<http://mof.gov.mn/2012/02/budget-law-approved-by-government/>) -Law on State Audit (Төрийн аудитын тухай хууль) (2003) at <http://www.legalinfo.mn/law/details/491?lawid=491> (<http://www.legalinfo.mn/law/details/491?lawid=491>) - Law on Government's Special Funds (Засгийн Газрын Тусгай Сангийн Тухай Монгол Улсын Хууль) (2006) at <http://www.legalinfo.mn/law/details/278> (<http://www.legalinfo.mn/law/details/278>)

**Comments:** Researcher: From Law on Special Funds (Article 5.4) it is seen that there are 25 funds as of FY2015. 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. Excluded funds are State Road Fund, Fund for Promoting Employment, Future Heritage Fund and Health Insurance Fund. Information on special funds audited can be found in the following sources: i/ List of Special Funds included in 2015 Consolidated Financial Report for Mongolian Government is presented in Table 9.3 on pp.46-48. ii/ 2015 Financial Audit Reports: General Budget Governors (2015 ОНЫ ТӨСВИЙН ЕРӨНХИЙЛӨН ЗАХИРАГЧ НАР, САНХҮҮГИЙН АУДИТЫН ТАЙЛАНГУУД) at <http://www.audit.mn/?p=13827> (<http://www.audit.mn/?p=13827>) iii/ 2015 Financial Audit Reports: Central Budget Governors (2015 ОНЫ ТӨСВИЙН ТӨВЛӨРҮҮЛЭН ЗАХИРАГЧ НАР, САНХҮҮГИЙН АУДИТЫН ТАЙЛАНГУУД) at <http://www.audit.mn/?p=13951> (<http://www.audit.mn/?p=13951>) Audit reports on individual funds are available at <http://www.audit.mn/?p=13951> (<http://www.audit.mn/?p=13951>). Examples are: 21. 2015 Financial Audit Report: Social Insurance Fund (Нийгмийн даатгалын сан) <http://www.audit.mn/wp-content/uploads/2016/08/NIIGMIIN-DAAT...> (<http://www.audit.mn/wp-content/uploads/2016/08/NIIGMIIN-DAATGALIIN-SAN.pdf>) 24. 2015 Financial Audit Report: Human Development Fund (Хүний хөгжил сан) <http://www.audit.mn/wp-content/uploads/2016/08/HVNII-HOGJIL-...> (<http://www.audit.mn/wp-content/uploads/2016/08/HVNII-HOGJIL-SANGIIN-OSOV.pdf>) Related legal provisions are provided below. - Law on State Audit (Article 15.1.4.) mandates the SAI to audit special funds of the government. - Sub Clause 5.2 of Law on Government's Special Funds (Засгийн Газрын Тусгай Сангийн Тухай Монгол Улсын Хууль) (2006) states that the report on revenues and expenditures by special funds is an integral part of Mongolia's Consolidated Budget Execution Report. Sub clause 30.4 states that Execution Report of special funds should be audited in accordance with Law on State Audit. - Budget Law. Article 18. Special Fund 18.5. Government special funds shall be part of state budget ....

**Peer 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:** a. (100)

**Sources:** - Financial Audit Report on 2015 Consolidated Financial Report for Mongolian Government (Санхүүгийн аудитийн тайлан: Засгийн газрын 2015 оны санхүүгийн нэгтгэсэн тайлан) (Published on 14 June 2016) at <http://www.audit.mn/?p=13052> (<http://www.audit.mn/?p=13052>)

**Comments:** Researcher: The audit's objectives, scope and methodology are discussed on pp10-13. A summary of results is presented in Letter titled Certificate of Audit sent by the General Auditor to the Prime Minister (on pp.2-3).

**Peer 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:** a. (100)

**Sources:** -<http://www.iltod.gov.mn/> (<http://www.iltod.gov.mn/>) (Web portal for budget information, run by Department of Fiscal Policy of the Ministry of Finance) - <https://www.mof.gov.mn/> (<https://www.mof.gov.mn/>) (the official website of the Ministry of Finance) <http://shilendans.gov.mn> (<http://shilendans.gov.mn>) (a budget information portal run by the Ministry of Finance) -<http://shilendans.gov.mn/org/8?group=2&year=2015> (<http://shilendans.gov.mn/org/8?group=2&year=2015>) -<http://www.mol.gov.mn/uploads/1-7%20Auditaas%20ogson%20zuvlumjiin%20bielelt%20TEZ.PDF>) - (<http://www.mol.gov.mn/uploads/1-7%20Auditaas%20ogson%20zuvlumjiin%20bielelt%20TEZ.PDF>) - [http://www.nczd.gov.mn/images/news/shilendans/2016/2015\\_audi...](http://www.nczd.gov.mn/images/news/shilendans/2016/2015_audi...) ([http://www.nczd.gov.mn/images/news/shilendans/2016/2015\\_audit\\_zuvlumj.pdf](http://www.nczd.gov.mn/images/news/shilendans/2016/2015_audit_zuvlumj.pdf)).

**Comments:** Researcher: The "Annual Report on Actions taken on the basis of Audit Report, Findings and Recommendations" ("Аудитын тайлан, дүгнэлт, зөвлөмжийн мөрөөр авч хэрэгжүүлсэн арга хэмжээний тайлан") by the Executive is expected to be published at <http://shilendans.gov.mn> (<http://shilendans.gov.mn>) (a budget information portal run by the Ministry of Finance). However, no consolidated report has been found online. Reports by ministries or agencies are found online and examples can be seen at: <http://www.mol.gov.mn/uploads/1-7%20Auditaas%20ogson%20zuvlu...> (<http://www.mol.gov.mn/uploads/1-7%20Auditaas%20ogson%20zuvlumjiin%20bielelt%20TEZ.PDF>), and [http://www.nczd.gov.mn/images/news/shilendans/2016/2015\\_audi...](http://www.nczd.gov.mn/images/news/shilendans/2016/2015_audi...) ([http://www.nczd.gov.mn/images/news/shilendans/2016/2015\\_audit\\_zuvlumj.pdf](http://www.nczd.gov.mn/images/news/shilendans/2016/2015_audit_zuvlumj.pdf)).

**Peer 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:** [www.audit.mn](http://www.audit.mn) (<http://www.audit.mn>) <http://www.parliament.mn/> (<http://www.parliament.mn/>)

**Comments:** Researcher: Reports by the SAI/legislature [on steps taken by the executive to address audit recommendations] were not found online.

**Peer 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:** Information on duties and responsibilities of the Budget Analysis Unit is found at

<http://www.parliament.mn/secretariat/categories/2720/pages/6...> (<http://www.parliament.mn/secretariat/categories/2720/pages/6205>).

**Comments:** Researcher: There is a Budget Analysis Unit (BAU) under the Monitoring and Evaluation Division of the Parliament Secretariat. The Budget Analysis Unit was established in 2012. The Unit is mandated to operate under the Permanent Committee on Budget in the Parliament of Mongolia and is responsible for producing policy recommendations, undertaking analysis for the support of discussion of EBP, improvement of budget execution and its efficiency. Because the BAU operates under a Division of the Parliament Secretariat, I would consider its independence is not sufficient. No information on staffing and resources, including funding, to carry out its tasks is found online. Although we sent a letter requesting for information to the BAU, we have not received official reply.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** The budget analysis unit is the staff support for the parliamentary secretariat, and I would not consider this as an IFI. They provide some research support to the members of parliament and by no means independent or non-partisan.

**Researcher response:** In agreement with the peer reviewer, we have changed the score to "d". The budget analysis unit is the staff support for the parliamentary secretariat, and should not be considered as an IFI. They provide some research support to the members of parliament and by no means independent or non-partisan.

#### 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:** <http://www.parliament.mn/secretariat/categories/2720/pages/6...> (<http://www.parliament.mn/secretariat/categories/2720/pages/6205>).

**Comments:** Researcher: Own forecasts (macroeconomic or fiscal forecast) or assessment of the official macroeconomic or fiscal forecasts (produced by the executive) by the Budget Analysis Unit is not published online. We sent a letter requesting for information to the BAU, but we have not received an official reply.

**Peer Reviewer**

**Opinion:** Agree

**IBP comment:** The response remains unchanged, but a point should be made about the agreement not to consider the BAU as an IFI.

#### 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:** <http://www.parliament.mn/secretariat/categories/2720/pages/6...> (<http://www.parliament.mn/secretariat/categories/2720/pages/6205>).

**Comments:** Researcher: No costings of new policy proposals by the Budget Analysis Unit is not published online. Although we sent a letter requesting for information to the BAU, we have not received official reply.

**Peer Reviewer**

**Opinion:** Agree



**IBP comment:** The response remains unchanged, but a point should be made about the agreement not to consider the BAU as an IFI.

**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:** <http://www.parliament.mn/secretariat/categories/2720/pages/6...> (<http://www.parliament.mn/secretariat/categories/2720/pages/6205>).

**Comments:** Researcher: No information on whether the head or a senior staff member of the Budget Analysis Unit took part and testified in hearings of a committee of the legislature is not found online. Although we sent a letter requesting for information to the BAU, we have not received official reply.

**Peer Reviewer**

**Opinion:** Agree

**IBP comment:** The response is unchanged, but a point should be made about the agreement not to consider the BAU as an IFI.

**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:** d.

**Sources:** -Article 8.1 of the Budget law at <http://mof.gov.mn/2012/02/budget-law-approved-by-government/> (<http://mof.gov.mn/2012/02/budget-law-approved-by-government/>) -2017 PBS is found at page 7-31 of the document at <http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-bar...> (<http://www.iltod.gov.mn/wp-content/uploads/2016/11/Urgun-barisan-bagts-2017-final-2016.09.30.pdf>)

**Comments:** Researcher: Pre-Budget Statement or Medium Term Fiscal Framework is approved by the parliamentary resolution which is the result of formal discussions at the parliament. According to Budget Law, draft PBS should be submitted by the Government to the Parliament no later than the 1st of May of each year and expected to be approved by the Parliament no later than the 1st of June of each year (around six months before the start of the budget year). According to Article 8.1 of the Budget law, the Medium-term Fiscal Frameworks Statement shall be prepared and approved in accordance with the following calendar: 8.1.1. The State Central Administrative Body Responsible for Finance and Budget Matters shall submit the draft Medium-term Fiscal Framework Statement to the Government no later than the 15th of April of each year. 8.1.2. The Government shall discuss and submit the Medium-term Fiscal Framework Statement to the State Great Khural no later than the 1st of May of each year. 8.1.3. The State Great Khural shall discuss and approve the Medium-term Fiscal Framework Statement no later than the 1st of June of each year. 8.1.4. The State Great Khural shall publish the Medium-term Fiscal Framework Statement within 7 working days after its approval.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** For 2016, the draft Pre-Budget Statement was tabled alongside with the EBP, so I would consider the debate of the PBS happening right before the discussion and approval of EBP, but not before tabling of EBP.

**Researcher response:** In agreement with the peer reviewer, we have changed the score to "d". For 2016, the draft Pre-Budget Statement was tabled alongside with the EBP, so the debate of the PBS happened right before the discussion and approval of EBP, but not before tabling of EBP.

**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:** Budget Law (Төсвийн тухай хууль) (2011) at <http://mof.gov.mn/2012/02/budget-law-approved-by-government/> (http://mof.gov.mn/2012/02/budget-law-approved-by-government/) News release by the Parliament at

<http://www.parliament.mn/news/open/categories/30/pages/30556> (http://www.parliament.mn/news/open/categories/30/pages/30556)

**Comments:** Researcher: By Article 8.4.5 of the Budget Law, Executives submit the proposal for the next year by October 1 of each year (about 3 months before the start of the budget year. The Executives submitted 2017 EBP on 30 September, 2016. The date of submission can be proven by the first sentence of news release by the Parliament at <http://www.parliament.mn/news/open/categories/30/pages/30556> (http://www.parliament.mn/news/open/categories/30/pages/30556).

**Peer 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:** a. (100)

**Sources:** -Budget Law (Төсвийн тухай хууль) (2011) at <http://mof.gov.mn/2012/02/budget-law-approved-by-government/> (http://mof.gov.mn/2012/02/budget-law-approved-by-government/) -News release by the Parliament at

<http://www.parliament.mn/news/open/categories/2453/pages/309...> (http://www.parliament.mn/news/open/categories/2453/pages/30970).

**Comments:** Researcher: By Article 8.4.8 of the Budget Law, the Parliament should approve the EBP by 15 November of each year. The Parliament approved 2017 Budget on November 10, 2016. The date of approval can be proven by the first sentence of a news release by the Parliament at <http://www.parliament.mn/news/open/categories/2453/pages/309...> (http://www.parliament.mn/news/open/categories/2453/pages/30970).

**Peer 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:** Budget Law (Төсвийн тухай хууль) (2011) at <http://mof.gov.mn/2012/02/budget-law-approved-by-government/> (http://mof.gov.mn/2012/02/budget-law-approved-by-government/)

**Comments:** Researcher: According to Budget Law, no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. Article 9 on the authorities of State Great Khural is provided below. CHAPTER THREE Authorities and Responsibilities of state institutions and officials on budget Article 9. Authorities of State Great Khural 9.1. The State Great Khural has the following authorities and responsibilities: 9.1.1. Approve the Medium-term Fiscal Framework Statement as stated in provision 9.1.1 of the Fiscal Stability Law; 9.1.2. Approve the State General Guidelines for Socio-economic Development, state budget, Social Insurance Fund Budget, Human Development Fund Budget and their amendments prepared in conformity with the Medium-term Fiscal Framework Statement;

**Peer 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:** -2017 EBP at <http://www.parliament.mn/laws/projects/936> (<http://www.parliament.mn/laws/projects/936>) -Law on 2017 Budget of Mongolia (Монгол Улсын 2017 оны төсвийн тухай хууль) at <http://www.iltod.gov.mn/?p=4021> (<http://www.iltod.gov.mn/?p=4021>)

**Comments:** Researcher: The legislature used its authority in law to amend the Executive's Budget Proposal, and some amendments were made.

**Peer 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:** a. (100)

**Sources:** Minutes of Meeting of the Budget Standing Committee of the Parliament of Mongolia dated Tuesday, 8 November, during the Parliamentary Session of Fall,2016 (Монгол Улсын Их Хурлын 2016 оны намрын ээлжит чуулганы Төсвийн байнгын хорооны 11 дүгээр сарын 08-ны өдөр /Мягмар гараг/-ийн хуралдааны гар тэмдэглэл) at <http://www.parliament.mn/sgh/sc/categories/181/pages/31212> (<http://www.parliament.mn/sgh/sc/categories/181/pages/31212>)

**Comments:** Researcher: The Budget Standing Committee of the Parliament of Mongolia had at least one month to examine the Executive's Budget Proposal, and it published a note with findings and recommendations prior to the budget being adopted Discussion of 2017 EBP can be found at the Minutes of Meeting of the Budget Standing Committee of the Parliament of Mongolia dated Tuesday, 8 November, during the Parliamentary Session of Fall,2016 (Монгол Улсын Их Хурлын 2016 оны намрын ээлжит чуулганы Төсвийн байнгын хорооны 11 дүгээр сарын 08-ны өдөр /Мягмар гараг/-ийн хуралдааны гар тэмдэглэл).

**Peer 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:** Recommendations by Standing Committees on 2017 EBP at <http://www.parliament.mn/law/project/936/category/5> (<http://www.parliament.mn/law/project/936/category/5>)

**Comments:** Researcher: 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. Standing Committee for Social Policy, Education, Culture and Science, Standing Committee for State Administration, Standing Committee for Legislative Issues and Standing Committee for Economic Issues received 2017 EBP on 30 Sep, 2016 and made recommendations and these are published at the Parliament website. List of Recommendations made by the committees are highlighted in yellow in the attached file.

**Peer 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:** d.

**Sources:** Information on Monitoring done by the Parliament at <http://www.parliament.mn/monitoring/info/categories/27?page=...>

(<http://www.parliament.mn/monitoring/info/categories/27?page=1>)

**Comments:** Researcher: A committee did not examine in-year implementation. Any published report with findings and recommendations are found online.

**Peer 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:** d.

**Sources:** Budget Law (Төсвийн тухай хууль) (2011) at <http://mof.gov.mn/2012/02/budget-law-approved-by-government/>

(<http://mof.gov.mn/2012/02/budget-law-approved-by-government/>)

**Comments:** Researcher: According to Budget Law, a general budget governor shall be entitled to shift funds between say two of the agencies under his portfolio without legislature's approval. But shifts between the budgets of two general budget governors, or shifts between capital and recurrent expenditures are prohibited by law. Legal provisions are provided below. Article 34 Supplementary budget 34.1 For the following circumstances the Government shall formulate and submit a supplementary budget for the particular fiscal year to the State Great Khural (Parliament): 34.1.4. Adjustment of budgets between general budget governors Article 42 Adjustment to the Budget of Budget Governor 42.1 Budget adjustments between general budget governors can be done only through the supplementary budget of the particular year. (4.1.36. "general budget governor" means an official who is authorized to plan budgets for the area within his authority and allocate, oversee, manage and report on the execution of the approved budgets in accordance with legislation; Article 14 defines officials that shall act as General budget governors and their authorities. Clause 14.1.8 states that Cabinet Member shall act as General budget governor in relation to the budget of the respective State Central Administrative Body and the budget of other organisations within his/her Portfolio specified by Law ) "Articles 34 and 42 of Budget Law (2011) refer to supplementary budget and adjustment to the Budget of Budget Governor. According to Article 34.1.4 the Government shall formulate and submit a supplementary budget for the particular fiscal year to the State Great Khural (Parliament) for adjustment of budgets between general budget governors. Definition of Budget Governors Article 4.1.35. "budget governor" means general, central and direct budget governors; Article 4.1.36. "general budget governor" means an official who is authorized to plan budgets for the area within his authority and allocate, oversee, manage and report on the execution of the approved budgets in accordance with legislation; Article 14 defines officials that shall act as General budget governors and their authorities. Clause 14.1.8 states that Cabinet Member shall act as General budget governor in relation to the budget of the respective State Central Administrative Body and the

budget of other organizations within his/her Portfolio specified by Law. Article 4.1.37. "central budget governor" means an official who is authorized to plan budget for functions assigned by the general budget governor, re-allocate it to a direct budget governor, oversee and manage budget resources and report on budget execution in accordance with legislation; Article 4.1.38. "direct budget governor" means an official who is authorized to plan budget resources for functions assigned by a general budget governor or central budget governor, and manage the budget resources and report on its execution in accordance with legislation; According to Article 42 PM as a general budget governor shall be entitled to shift funds between say two of the agencies under his portfolio without legislature's approval. But shifts between the budgets of two general budget governors, or shifts between capital and recurrent expenditures are prohibited by law. Legal provisions are as below: Article 34 Supplementary budget 34.1 For the following circumstances the Government shall formulate and submit a supplementary budget for the particular fiscal year to the State Great Khural (Parliament): 34.1.4. Adjustment of budgets between general budget governors Article 42 Adjustment to the Budget of Budget Governor 42.1 Budget adjustments between general budget governors can be done only through the supplementary budget of the particular year. 42.2 Budget governors can make adjustment in the budget in the following ways: 42.2.1. General budget governors: 42.2.1.a. between programs of his/her portfolio; 42.2.1.b. between budgets of central budget governors under his supervision and responsibility; 42.2.1.c. between budgets of central budget governors and direct budget governors; 42.2.1.d. between budgets of direct budget governors under his supervision and responsibility; 42.2.2. central budget governors, between budgets of direct budget governors under his supervision and responsibility; 42.2.3. direct budget governors, only between his/her recurrent expenditures. 42.3. Adjustment in the budget of direct budget governors shall be resolved as described below: 42.3.1. Budget governor shall present his/her proposal on adjustment for the budget to the respective central budget governor, if he/she does not report to central budget governor then to general budget governor; 42.3.2. Central budget governor shall present the proposal to the respective general budget governor; 42.3.3. if an adjustment proposal pertains to the state budget, the Human Development Fund budget and the Social Insurance Fund budget, the general budget governor shall present the proposal to the State Administrative Body Responsible for Budget and Finance Matters and if it pertains to the local budget, present the proposal to aimag, capital city, soum or district governors. 42.3.4. An organization or an official specified in provision 42.3.3 of this Law shall resolve adjustments by making changes in monthly and quarterly allotment schedules upon the review and approval of the general budget governor's proposal specified in provision 42.2 of this Law. 42.4. Permission shall be obtained from the upper level budget governor for making budget adjustments specified in 42.2 of this Law. 42.5. Central budget governors specified in Provision 15.2 of this Law can resolve adjustments to budgets for his/her subordinate direct budget governors by making changes in his/her approved budget's monthly and quarterly allotment schedule. 42.6. The Cabinet Member in Charge of Finance and Budget Matters shall approve limits, terms and conditions and procedures for making adjustments to budgets. 42.7. Budget adjustments shall not be made between capital and recurrent expenditures and it is prohibited to finance new programs and activities that are not already included in the budget."

**Peer 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:** a. (100)

**Sources:** Budget Law (Төсвийн тухай хууль) (2011) at <http://mof.gov.mn/2012/02/budget-law-approved-by-government/> (<http://mof.gov.mn/2012/02/budget-law-approved-by-government/>)

**Comments:** Researcher: The executive seek input from the legislature prior to spending excess revenue only if the total government revenue exceeds the anticipated amount. The executive is not allowed to spend excess earmarked /ring fenced revenue. Related legal provisions in Budget Law are given below. Article 6.2.3. If fiscal deficits increase due to a decrease in budget revenues or an increase in budget expenditures caused by unforeseen circumstances, balance the budget by amending the particular year's budget by decreasing budget expenditures or increasing revenue sources. 6.3.4. Any revenues, loans, donations, and grants made newly available during the budget year and expenditures financed by them shall be part of budgets. Article 47 Additions to Budget 47.1 Budget governors can spend the following types of additions to the budget for relevant projects and activities: 47.1.1 Donations and aid given by a non-state and locally owned body. 47.1.2 Bilateral government agreements ratified by the State Great Khural or concessional loans obtained from international organizations during a fiscal year; 47.1.3 Resources allocated to a particular budget governor based on relevant legal parties' decisions from the Government reserve fund, Governor's reserves or similar unclassified reserve fund; 47.1.4 Resources allocated from the budget of an upper level budget governor to a lower level budget governor; 47.1.5. Additional revenue collected within the framework of core functions of budgetary entity; and 47.1.6 Budget incentives. 47.2 Additions to the budget and their related activities shall be part of financial statements and budget execution reports as the budget. 47.3. Revenues stated in Provision 47.1.2, 47.1.5 and 47.1.6 of this Law shall be spent only within the approved budget.

**Peer Reviewer**

**Opinion:** Agree

**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:** a. (100)

**Sources:** Budget Law (Төсвийн тухай хууль) (2011) at <http://mof.gov.mn/2012/02/budget-law-approved-by-government/> (<http://mof.gov.mn/2012/02/budget-law-approved-by-government/>)

**Comments:** Researcher: 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. According to Budget Law, executives should abide budget principles and it submits budget revision proposal. Related legal provisions are provided below. Article 6. Applying budget principles 6.2.3. If fiscal deficits increase due to a decrease in budget revenues or an increase in budget expenditures caused by unforeseen circumstances, balance the budget by amending the particular year's budget by decreasing budget expenditures or increasing revenue sources. Article 9. Authorities of State Great Khural 9.1. The State Great Khural has the following authorities and responsibilities: 9.1.2. Approve the State General Guidelines for Socio-economic Development, state budget, Social Insurance Fund Budget, Human Development Fund Budget and their amendments prepared in conformity with the Medium-term Fiscal Framework Statement; Article 10. Authorities of Government 10.1. The Government has the following authorities : 10.1.3. Submit the State General Guidelines for Socio-Economic Development, annual budget proposal and supplementary budget proposal in compliance with the Government Action Program and the Medium-term Fiscal Framework Statement to the State Great Khural; Article 34 Supplementary budget 34.1 For the following circumstances the Government shall formulate and submit a supplementary budget for the particular fiscal year to the State Great Khural: 34.1.2 Due to unforeseen circumstances, budget revenue has decreased, expenditure has increased and the Unified Budget deficit has increased by 3% or more of GDP. 34.1.4. Adjustment of budgets between general budget governors;

**Peer 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:** c. (33)

**Sources:** -Budget Law (Төсвийн тухай хууль) (2011) at <http://mof.gov.mn/2012/02/budget-law-approved-by-government/> (<http://mof.gov.mn/2012/02/budget-law-approved-by-government/>) -Law on State Audit (Төрийн аудитын тухай хууль) (2003) at <http://www.legalinfo.mn/law/details/491?lawid=491> (<http://www.legalinfo.mn/law/details/491?lawid=491>) -News release by the Parliament at <http://www.parliament.mn/news/open/categories/2453/pages/303...> (<http://www.parliament.mn/news/open/categories/2453/pages/30386>)

**Comments:** Researcher: The Parliament committees examined the Audit Report on 2015 Budget Execution (which was produced in June, 2016) in September 2016, but it did not publish any report with findings and recommendations. News release by the Parliament proves that the SAI presented Audit Report on 2015 Budget Execution on 7 September 2016. Related laws do not mandate the Parliament committees to publish any report with findings and recommendations on the Audit Report on annual Budget Execution as given below. Budget Law 8.10. The Unified Budget execution report and Government's consolidated financial statement shall be prepared in accordance with the following calendar: 8.10.1.The State Central Administrative Body Responsible for Finance and Budget Matters shall submit the unified budget execution report and Government's consolidated financial statement to the state central audit body by the 10th of May of every year. 8.10.2.The state central audit body shall conduct audits of Unified Budget execution report and Government's consolidated financial statement within one month and submit its audit opinion to the Government and the State Great Khural. 8.10.3.The Government shall submit the Unified Budget execution report and consolidated financial statement along with the audit opinion to the State Great Khural within seven working days of the issuance of the audit opinion specified in 8.10.2 of this Law. 8.10.4.The State Great Khural shall discuss the Unified Budget execution report in its spring session and approve the state budget execution. 8.10.5.The State Central Administrative Body Responsible for Finance and Budget Matters shall publish the budget execution report and the audited consolidated financial statement. Law on State Audit 19.3.3. Performance audit reports shall be submitted to the Parliament, Citizen's Khurals of provinces and the capital city, an institutions audited and to other related institutions and officials.

**Peer 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:** Law on State Audit (Төрийн аудитын тухай хууль) (2003) at <http://www.legalinfo.mn/law/details/491?lawid=491>  
(<http://www.legalinfo.mn/law/details/491?lawid=491>)

**Comments:** Researcher: According to Clauses 13.1 and 13.9 of Law on State Audit, the Head of the SAI is appointed and removed from office only by the Parliament.

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

**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:** Law on State Audit (Төрийн аудитын тухай хууль) (2003) at <http://www.legalinfo.mn/law/details/491?lawid=491>  
(<http://www.legalinfo.mn/law/details/491?lawid=491>)

**Comments:** Researcher: According to Clause 13.9 of Law on State Audit, the Head of the SAI can be removed from office only by the Parliament.

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

**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:** a. (100)

**Sources:** Law on State Audit (Төрийн аудитын тухай хууль) (2003) at <http://www.legalinfo.mn/law/details/491?lawid=491>  
(<http://www.legalinfo.mn/law/details/491?lawid=491>)

**Comments:** Researcher: The SAI submits its own budget proposal to the executive and its budget is included in EBP. According to Article 8.1 of the Law on State Audit, the budget of SAI is submitted to the Parliament for approval and the funding level should be consistent with the resources the SAI needs to fulfill its mandate.

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

**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:** Law on State Audit (Төрийн аудитын тухай хууль) (2003) at <http://www.legalinfo.mn/law/details/491?lawid=491> (<http://www.legalinfo.mn/law/details/491?lawid=491>) Audit reports at [http://www.audit.mn/?page\\_id=1240](http://www.audit.mn/?page_id=1240) ([http://www.audit.mn/?page\\_id=1240](http://www.audit.mn/?page_id=1240))

**Comments:** Researcher: The SAI has full discretion to decide which audits it wishes to undertake. Clause 15 of the Law on State Audit defines audit jurisdiction. Reports of the three types of audits — financial, compliance, and performance — the SAI conducts are posted at their website.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** In practice, there are instances where contractual obligations for joint ventures with private sector limit the SAI's ability to audit businesses with state equity participation. For instance, a massive mining project Oyu Tolgoi with Rio Tinto calls for international auditor and not SAI: "...as practicable after the annual financial statements of the Investor are available for that financial year, an audit of the capital costs and operating costs among other things shall be conducted by an internationally recognised and reputable audit and accounting firm which may be undertaken as part of, or in conjunction with, the audit referred to in Clause 9.7." The law indeed says that the SAI should audit enterprises with state ownership such as -- for example -- the joint venture with Rio Tinto. Here I guess the issue is the priority of the law over the contract, and in principle the contract would abide by the law; but some lawyers may argue that the Rio Tinto contract would be international agreement which has the priority. I will go here then with an "a", based on what the law says, but in practice distortions can happen, as we can see in this example.

**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:** Law on State Audit (Төрийн аудитын тухай хууль) (2003) at <http://www.legalinfo.mn/law/details/491?lawid=491> (<http://www.legalinfo.mn/law/details/491?lawid=491>) Procedure on Internal Auditing and Monitoring of SAI at <http://www.audit.mn/?p=666> (<http://www.audit.mn/?p=666>)

**Comments:** Researcher: The Law on State Audit does not include provisions on the review of audit processes of the SAI either by an independent agency or by a unit within the SAI. However, the Procedure on Internal Auditing and Monitoring of SAI includes a provision (Chapter 4. Article 13.1 and 13.2) on the monitoring.

**Peer 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:** -Law on State Audit (Төрийн аудитын тухай хууль) (2003) at <http://www.legalinfo.mn/law/details/491?lawid=491> (<http://www.legalinfo.mn/law/details/491?lawid=491>) -Correspondence with SAI

**Comments:** Researcher: Article 20 of the Law on State Audit specifies on the opinion, recommendation and information by the General Auditor. Article 20.1 states that the General Auditor may prepare and submit its opinion, recommendation and information on issues within the mandate of the SAI. Article 20.2 states that the General Auditor may prepare and submit its opinion, recommendation and information on issues for the benefit of the country to the Parliament, its committees and other related institutions and officials. SAI informs that the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature in the past 12 months. In 2016 the SAI representatives took part in the Parliamentary General Sessions 2 times and in hearings of a committee of the legislature 15 times. For instance they took part at the discussions of 2015 Report on Operation of SAI by the Budget Committee, discussions of all the parliamentary committees on 2015 Government Consolidated Financial Report, Report on Execution of Consolidated Budget and on Comments on 2017 EBP by the SAI etc.

**Peer 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:** d.

**Sources:** -Budget Law (Төсвийн тухай хууль) (2011) at <http://mof.gov.mn/2012/02/budget-law-approved-by-government/> (<http://mof.gov.mn/2012/02/budget-law-approved-by-government/>) <http://www.iltod.gov.mn/> (<http://www.iltod.gov.mn/>) -Web portal <http://www.iltod.gov.mn> (<http://www.iltod.gov.mn>) is run by Department of Fiscal Policy of the Ministry of Finance. <https://www.mof.gov.mn/> (<https://www.mof.gov.mn/>) is the official website of the Ministry of Finance. -Correspondence with MOF -(<http://forum.parliament.mn/projects/46>) (<http://forum.parliament.mn/projects/46>)

**Comments:** Researcher: The executive does not 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) except for determining the priority of the projects for capital investments from the local development funds, which is a tiny part of the overall budget. No evidence on the executive's use of participation mechanisms during the formulation of the annual budget (prior to the budget being tabled in parliament) is found online. The Ministry of Finance informs that the executives published 2017 EBP at a portal for online discussion run by the parliament (<http://forum.parliament.mn/projects/46>) (<http://forum.parliament.mn/projects/46>) after its submission to the Parliament. The EBP was posted on 4 October 2016 (5 days after its submission to the Parliament). However, from the website it is seen that no comments were made although it is seen by 13 individuals. Budget Law (Article 6.5.2) requires ensuring public participation in budget planning, revenue collection, allocation and reporting processes, which can be considered as a legal requirement (although it is not precise compared to that related to budget of Local Development Fund). Formal engagement with public is required by a law for only some parts of the budget, specifically, on determining the priority of the projects for capital investments from the local development funds which is a tiny part of the overall budget. Otherwise, the executive 'shall remain open' but does not have obligation to engage with public other than producing budget documents at the legally specified dates.

**Peer 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:** -<https://www.mof.gov.mn/> (<https://www.mof.gov.mn/>) (official website of the Ministry of Finance) -<http://www.iltod.gov.mn/> (<http://www.iltod.gov.mn/>) (run by Department of Fiscal Policy of the Ministry of Finance) -Correspondence with MOF

**Comments:** Researcher: The executive does not use participation mechanisms through which the public can provide input during the formulation of the annual budget except for determining the priority of the projects for capital investments from the local development funds, which is a tiny part of the overall budget. No evidence on the executive's use of participation mechanisms is found online. The Ministry of Finance informed that they do not take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget.

**Peer 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:** d.

**Sources:** -<https://www.mof.gov.mn/> (<https://www.mof.gov.mn/>) (official website of the Ministry of Finance) -<http://www.iltod.gov.mn/> (<http://www.iltod.gov.mn/>) (run by Department of Fiscal Policy of the Ministry of Finance) -Correspondence with MOF

**Comments:** Researcher: No evidence on the executive's engagement with citizens during the budget formulation stage is found online. The Ministry of Finance informs that the executives published 2017 EBP at a portal for online discussion run by the parliament (<http://forum.parliament.mn/projects/46> (<http://forum.parliament.mn/projects/46>)) after its submission to the Parliament. The EBP was posted on 4 October 2016 (5 days after its submission to the Parliament).

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** There is one small exception when a small portion of the budget, which is the local development fund, by law has to be spend on projects that are proposed by the local government, but prioritized in consultation with public. There is no sufficient information on whether such discussions actually happen in all local fund spending.

**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:** d.

**Sources:** -<https://www.mof.gov.mn/> (<https://www.mof.gov.mn/>) (official website of the Ministry of Finance) -<http://www.iltod.gov.mn/> (<http://www.iltod.gov.mn/>) (run by Department of Fiscal Policy of the Ministry of Finance) -Correspondence with MOF

**Comments:** Researcher: No evidence on the executive's use of participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget is found online. The Ministry of Finance informs that they publish budget execution reports and budget revisions at [www.shilendans.gov.mn](http://www.shilendans.gov.mn) (<http://www.shilendans.gov.mn>) (a portal run by the Ministry of Finance). Mongolia adopted a Law on Public Hearing which is effective from 2016. The draft resolution by the Parliament on the procedure on organizing the hearing has been prepared. Once the procedure is approved, the government is expected to organize public hearings.

Peer 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:** -<https://www.mof.gov.mn/> (<https://www.mof.gov.mn/>) (official website of the Ministry of Finance) -<http://www.iltod.gov.mn/> (<http://www.iltod.gov.mn/>) (run by Department of Fiscal Policy of the Ministry of Finance) -Correspondence with MOF

**Comments:** Researcher: No evidence on the executive’s concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget is found online. The Ministry of Finance informed that they do not have such a mechanism.

Peer 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:** d.

**Sources:** -<http://www.mof.gov.mn/> (<http://www.mof.gov.mn/>) (official website of the Ministry of Finance) -<http://www.iltod.gov.mn/> (<http://www.iltod.gov.mn/>) (run by Department of Fiscal Policy of the Ministry of Finance) -Correspondence with MOF

**Comments:** Researcher: No evidence on the executive’s engagement with citizens during the implementation of the annual budget is found online. The Ministry of Finance informs that they publish budget execution reports and budget revisions at [www.shilendans.gov.mn](http://www.shilendans.gov.mn) (<http://www.shilendans.gov.mn>) (a portal run by the Ministry of Finance). Mongolia adopted a Law on Public Hearing which is effective from 2016. The draft resolution by the Parliament on the procedure on organizing the hearing has been prepared. Once the procedure is approved, the government is expected to organize public hearings.

Peer 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:** d.

**Sources:** -<https://www.mof.gov.mn/> (<https://www.mof.gov.mn/>) (official website of the Ministry of Finance) -<http://www.iltod.gov.mn/> (<http://www.iltod.gov.mn/>) (run by Department of Fiscal Policy of the Ministry of Finance) -Correspondence with MOF

**Comments:** Researcher: No evidence on the executive’s engagement with citizens is found online. The Ministry of Finance informs that Mongolia adopted a Law on Public Hearing which is effective from 2016. The draft resolution by the Parliament on the procedure on organizing the hearing has been prepared. Once the procedure is approved, the government is expected to organize public hearings on budget.

**Peer 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:** -<https://www.mof.gov.mn/> (<https://www.mof.gov.mn/>) (official website of the Ministry of Finance) -<http://www.iltod.gov.mn/> (<http://www.iltod.gov.mn/>) (run by Department of Fiscal Policy of the Ministry of Finance) -Correspondence with MOF

**Comments:** Researcher: The Ministry of Finance informs that Budget Law (Article 6.5.6.) mandates each authority to inform the public on how comments and opinions of citizens and non-governmental organizations are reflected in his/her decisions and how his/her actions ensure public participation in budget activities. The MOF claims that after submitting 2017 EBP to the Parliament it published EBP at [https://www.iltod.gov.mn](https://www.iltod.gov.mn/) ([https://www.iltod.gov.mn](https://www.iltod.gov.mn/)), <https://www.shilendans.gov.mn/> (<https://www.shilendans.gov.mn/>) and (<http://forum.parliament.mn/projects/46>) (<http://forum.parliament.mn/projects/46>) for comments by public. The EBP was posted on 4 October 2016 (5 days after its submission to the Parliament). However, from the website it is seen that no comments were made although it is seen by 13 individuals.

**Peer 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:** -<https://www.mof.gov.mn/> (<https://www.mof.gov.mn/>) (official website of the Ministry of Finance) -<http://www.iltod.gov.mn/> (<http://www.iltod.gov.mn/>) (run by Department of Fiscal Policy of the Ministry of Finance) -Correspondence with MOF

**Comments:** Researcher: No evidence on the executive's engagement with citizens is found online. Budget Law (Article 6.5.6.) mandates each authority to inform the public on how comments and opinions of citizens and non-governmental organizations are reflected in his/her decisions and how his/her actions ensure public participation in budget activities. The Ministry of Finance informs that they publish budget execution reports and budget revisions at [www.shilendans.gov.mn](http://www.shilendans.gov.mn) (<http://www.shilendans.gov.mn>) (a portal run by the Ministry of Finance). Mongolia adopted a Law on Public Hearing which is effective from 2016. The draft resolution by the Parliament on the procedure on organizing the hearing has been prepared. Once the procedure is approved, the government is expected to organize public hearings on budget.

**Peer 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:** b.

**Sources:** <https://www.mof.gov.mn/> (<https://www.mof.gov.mn/>) (official website of the Ministry of Finance) <http://www.iltod.gov.mn/> (<http://www.iltod.gov.mn/>) (run by Department of Fiscal Policy of the Ministry of Finance)

**Comments:** Researcher: No evidence on the participation mechanisms used by the executive for formulating the Executive's Budget Proposal is found online.

**Peer 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:** d.

**Sources:** <http://cabinet.gov.mn/> (<http://cabinet.gov.mn/>) (Official website of the Cabinet Secretariat of the Government) <http://www.zasag.mn/> (<http://www.zasag.mn/>) (Official website of the Government)

**Comments:** Researcher: No evidence on the participation mechanisms used by the line ministries through which the public can provide input during the formulation or implementation of the annual budget is found online. Although we sent a letter requesting for information to the Cabinet Secretariat, we have not received official reply.

**Peer 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:** c. (33)

**Sources:** Law on Public Hearing at <http://www.legalinfo.mn/law/details/11225> (<http://www.legalinfo.mn/law/details/11225>)  
<http://www.parliament.mn/> (<http://www.parliament.mn/>)

**Comments:** Researcher: According to the Article 9.1 of Law on Public Hearing effective from January of 2016, the legislature shall hold public hearings on issues related to state budget revenue and expenditure upon: 9.1.1. request by the Subcommittee for Budget Expenditure; 9.1.2. request by not less than ¼ of the Parliament members. No evidence on whether the legislature or the relevant legislative committee(s) held 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) is found online. Although we sent a letter requesting for information to the Parliament Secretariat, we have not received official reply.

**Peer Reviewer**

**Opinion:** Agree

**IBP comment:** IBP revised the response to "c" based on cross-country consistency. The State Great Hural (parliament) of Mongolia has the provision of holding public hearings. Link to hearings: <http://www.parliament.mn/search?query=public%20hearings&agg=...> (<http://www.parliament.mn/search?query=public%20hearings&agg=1&page=2>)

**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:** d.

**Sources:** <http://www.parliament.mn/> (<http://www.parliament.mn/>)

**Comments:** Researcher: No evidence on the legislature's (or relevant legislative budget committee) engagement with citizens during the legislative deliberations on the annual budget (pre-budget or approval stages) is found online. Although we sent a letter requesting for information to the Parliament Secretariat, we have not received official reply.

**Peer 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:** <http://www.parliament.mn/> (<http://www.parliament.mn/>)

**Comments:** Researcher: No evidence on the legislature’s (or relevant legislative budget committee) engagement with citizens during the legislative deliberations on the annual budget (pre-budget or approval stages) is found online. Although we sent a letter requesting for information to the Parliament Secretariat, we have not received official reply.

**Peer 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:** Law on Public Hearing at <http://www.legalinfo.mn/law/details/11225> (<http://www.legalinfo.mn/law/details/11225>)  
<http://www.parliament.mn/> (<http://www.parliament.mn/>)

**Comments:** Researcher: According to the Article 9.1 of Law on Public Hearing effective from January of 2016, the legislature shall hold public hearings on issues related to state budget revenue and expenditure upon: 9.1.1. request by the Subcommittee for Budget Expenditure; 9.1.2. request by not less than ¼ of the Parliament members. No evidence on the public hearings held by legislature or use of other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report is found online. Although we sent a letter requesting for information to the Parliament Secretariat, we have not received official reply.

**Peer 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:** a. (100)

**Sources:** - <http://www.audit.mn/> (<http://www.audit.mn/>) (official website of the National Audit Office) - Law on State Audit (Төрийн аудитын тухай хууль) (2003) at <http://www.legalinfo.mn/law/details/491?lawid=491> (<http://www.legalinfo.mn/law/details/491?lawid=491>) (Law on State Audit (English version) at [www.unods.org](http://www.unods.org) (<http://www.unods.org>)) -Correspondence with SAI

**Comments:** Researcher: SAI informed that it receives suggestion of issues/topics to include in the SAI’s audit program from Citizens’ Representatives Khural at local level and Parliament members at the state level only. Although there are means of receiving suggestions from public such as a website of SAI ([audit.mn](http://audit.mn) (<http://audit.mn>)), hotline (261585), e-mail address ([info.audit.gov.mn](mailto:info.audit.gov.mn) (<http://info.audit.gov.mn>)), a comments/suggestions/complaints box on the noticeboard in the SAI building, these mechanisms are not widely used by public due to low public awareness of the SAI activities. Article 16.2 of Law on State Audit defines the factors to be considered in formulating its audit program. These include: 16.2.1 Suggestions made by the State Great Hural and its Standing Committees; 16.2.2 proposals by other domestic and foreign organizations; 16.2.3 audits conducted and planned to be conducted by internal audit organizations; 16.2.4 audits conducted and planned to be conducted by international organizations; 16.2.5 unforeseen emergencies that may arise in the course of events.

**Peer 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:** - <http://www.audit.mn/> (<http://www.audit.mn/>) (official website of the National Audit Office) - Correspondence with SAI

**Comments:** Researcher: No evidence of the SAI's feedback on how citizens' inputs have been used to determine its audit program is found online. SAI informed that in implementing and reporting audits they use a Form for Reflecting Consumers' Suggestions and Information in according to Article 2.5.7 of Procedure on Financial Auditing (approved by Resolution No.203 of 2014 of the General Auditor of Mongolia). However, SAI informed that they do not prepare a report on how citizens' inputs have been used to determine its audit program, because they receive very few suggestions from public or civil society (which are not sufficient for preparing a report).

**Peer 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:** - <http://www.audit.mn/> (<http://www.audit.mn/>) (official website of the National Audit Office) - Law on State Audit (Төрийн аудитын тухай хууль) (2003) at <http://www.legalinfo.mn/law/details/491?lawid=491> (<http://www.legalinfo.mn/law/details/491?lawid=491>) (Law on State Audit (English version) at [www.unods.org](http://www.unods.org) (<http://www.unods.org>)) - Correspondence with SAI

**Comments:** Researcher: No evidence of SAI's use of formal mechanisms through which the public can contribute to audit investigations is found online. SAI informed that it conducts interview with public or focus group and surveys to seek input [from the public] to engage the public in its audit investigations. For instance, in 2015, in undertaking audits of operation of state-owned universities, the SAI conducted surveys among university lecturers, staff and students (Report on findings is found at <http://www.audit.mn/?p=13798> (<http://www.audit.mn/?p=13798>)). Further, in undertaking audits of regional medical centers, the SAI conducted surveys among center staff. The Law on State Audit does not contain provisions on this issue.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The mechanisms the researcher identified does not help much with soliciting public's input in the actual investigations, because actually there is no solicitation of public inputs on specific audits, as SAI does not provide specific information it seeks input on, or information on the audit being undertaken.

**Researcher response:** In agreement with the peer reviewer, and in light of our original comment (the SAI does not have any FORMAL mechanisms of public participation), the response has been changed to from "a" to "b."

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