

Open Budget Survey 2017

Questionnaire

Tajikistan

January 2018

COUNTRY QUESTIONNAIRE: TAJIKISTAN

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: The Pre-budget statement comprises the budget data about macroeconomic indicators, the revenue of the budget of Tajikistan and expenditures on fields for 2017-2019 budget years. See the following link: http://minfin.tj/downloads/nishon_makroik%20daromadi%20bujet... (http://minfin.tj/downloads/nishon_makroik%20daromadi%20bujet%202017-2019.pdf)

Comments: Researcher: As a part of the Strategy of the mid-term forecasting of the state finance, the PBS usually covers the macro-fiscal forecast for the future two years, for instance 2016-2018, 2017-2019 etc.

Peer Reviewer

Opinion: Agree with Comments

Comments: The PBS exists and is published on the official Ministry of Finance website but historically excludes the narrative of the government's major policies and priorities that guide the development of macro-fiscal forecasts.

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: a. (100)

Sources: Looking at the publication date we can conclude that PBS is made available to the public at the end of August as usual (on 28 August 2016). And this date is one month before the Executive's budget proposal is introduced in the legislature - as a practice the EBP is introduced at the end of the October and/or beginning of the November.

Comments: Researcher: Due to the Internal regulation "Instructions for the formation of indicators of the State Budget of the Republic of Tajikistan for 2017-2019 years" (see link: http://minfin.tj/index.php?do=static&page=Budgetniy_proces_2... (http://minfin.tj/index.php?do=static&page=Budgetniy_proces_2017_2019)) the PBS is drafted before the 15-20 July as a practice

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: 23 August 2016

Sources: See the following link: http://minfin.tj/index.php?do=static&page=Budgetniy_proces_2... (http://minfin.tj/index.php?do=static&page=Budgetniy_proces_2017_2019) and find the document named as "Нишондиҳандаҳои макроиқтисодӣ, даромади Бучети давлатии Ҷумҳурии Тоҷикистон ва ҳадди ниҳоии хароҷот аз рӯи соҳаҳо барои солҳои 2017-2019 (санаи нашр 23.08.2016)" at the end of the name of the document in the brackets you can see the date of publication of the document - 23 August 2016

Comments: Researcher: According to the internal regulation the PBS is prepared before 15-20 July as usual and makes available to the public on the website of the ministry at the end of the August.

Peer Reviewer

Opinion: Agree with Comments

Comments: The researcher's response to PBS-2 has indicated '28 August 2016,' which differs from the latest response (of '23 August 2016'). In principle, I agree that PBS is published in August but the exact date differs year-on-year.

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: The date of the publication of the PBS is indicated in the brackets with the name of the budget document

Sources: Look at the title of the PBS as "Нишондиҳандаҳои макроиқтисодӣ, даромади Бучети давлатии Ҷумҳурии Тоҷикистон ва ҳадди ниҳоии хароҷот аз рӯи соҳаҳо барои солҳои 2017-2019 (санаи нашр 23.08.2016)" and in the brackets you can see the publication date of the document. Link: http://minfin.tj/index.php?do=static&page=Budgetniy_proces_2... (http://minfin.tj/index.php?do=static&page=Budgetniy_proces_2017_2019)

Comments: Researcher: The Ministry of finance has a good practice to indicate the publication date along with the title of the document published on the website. See the link: http://minfin.tj/index.php?do=static&page=Budgetniy_proces_2... (http://minfin.tj/index.php?do=static&page=Budgetniy_proces_2017_2019)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: The direct link to the PBS document is: http://minfin.tj/downloads/nishon_makroik%20daromadi%20bujet... (http://minfin.tj/downloads/nishon_makroik%20daromadi%20bujet%202017-2019.pdf)

Sources: You can find the PBS on the block of budget documents published for 2017 BY. (See the link: http://minfin.tj/index.php?do=static&page=Budgetniy_proces_2... (http://minfin.tj/index.php?do=static&page=Budgetniy_proces_2017_2019)).

Comments: Researcher: The title of the PBS which is available on the website is: Macroeconomic indicators, the income of the state budget of the Republic of Tajikistan and the maximum expenditures by fields for 2017 - 2019.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: c.

Sources: No. The numerical data presented in the PBS is available in PDF format only.

http://minfin.tj/downloads/nishon_makroik%20daromadi%20bujet...

(http://minfin.tj/downloads/nishon_makroik%20daromadi%20bujet%202017-2019.pdf)

Comments: Researcher: As a practice the Ministry of finance publishes all budget documents in PDF format only. No machine readable formats as .json, csv and others are available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: e.

Sources: The document is publicly available

Comments: Researcher: Link to the PBS is: http://minfin.tj/downloads/nishon_makroik%20daromadi%20bujet...

(http://minfin.tj/downloads/nishon_makroik%20daromadi%20bujet%202017-2019.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: n/a

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: The full title of the PBS is: Macroeconomic indicators, the income of the state budget of the Republic of Tajikistan and expenditures by fields for 2017 - 2019. In tajik it is: "Нишондиҳандаҳои макроиқтисодӣ, даромади Бюҷети давлатии Ҷумҳурии Тоҷикистон ва ҳадди ниҳони хароҷот аз рӯи соҳаҳо барои солҳои 2017 - 2019"

Sources: See the link: http://minfin.tj/downloads/nishon_makroik%20daromadi%20bujet...
(http://minfin.tj/downloads/nishon_makroik%20daromadi%20bujet%202017-2019.pdf)

Comments: Researcher: The PBS is also published at: http://minfin.tj/index.php?do=static&page=Budgetniy_proces_2... (http://minfin.tj/index.php?do=static&page=Budgetniy_proces_2017_2019)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes

b. No

Answer: b.

Sources: No. The citizens version of the PBS is not created.

Comments: Researcher: According to the practice the Ministry of finance of Tajikistan does not creates the citizens version of the PBS. It is not declared at any internal or legal regulations.

Peer Reviewer

Opinion: Agree with Comments

Comments: The legislation does not require the government - in this case, Ministry of Finance - to produce a citizens' version of the PBS. Furthermore, the PBS is presented as a table without narrative explanation which in itself is viewed as a simplified form which is relatively easy to understand for a non-specialist audience.

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: The direct link to the EBP is: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>)

Comments: Researcher: The executive budget proposal corresponds to the 2017 fiscal year.

Peer Reviewer

Opinion: Agree with Comments

Comments: The EBP includes comprehensive detail on revenue, expenditure and debt estimates; and these estimates are built on macroeconomic assumptions but the EBP does not explicitly list these assumptions in the document.

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: 01 November 2016

Sources: Relating to the Article 43 of the Law on public finance of the Republic of Tajikistan the Government submits Executive budget proposal to the Parliament no later than 1st November each year.

Comments: Researcher: According to the practice the Executive body introduces the draft of the Law on public finance to the Parliament at the end of the October. The Interview with the Deputy head of the Department on Master planning of republican and state budget of the Ministry of finance Mr. Aziz Ashuriyon proves it.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (67) At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

Answer: a. (100)

Sources: I chose answer A as the EBP published on 23 August 2016 and it is 4 months before the end of the BY.

Comments: Researcher: According to the practice and internal regulation (link for regulation: http://minfin.tj/downloads/instruksiy_2017-2019.pdf (http://minfin.tj/downloads/instruksiy_2017-2019.pdf)) the Ministry of finance submits the EBP to the Government till 20th September and usually publishes the document by the end of the August.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: 23 August 2016

Sources: The publication date of the EBP is 23 August 2016. Link: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>)

Comments: Researcher: According to the practice the date of publication of the EBP is indicated on the title of the document. See following link: http://minfin.tj/index.php?do=static&page=Budgetniy_proces_2... (http://minfin.tj/index.php?do=static&page=Budgetniy_proces_2017_2019)

Peer Reviewer

Opinion: Agree with Comments

Comments: The researcher's response is correct but I see a fundamental discrepancy created by the government between the publication of the PBS and the EBP. The official publication dates of the PBS and EBP do not allow sufficient time to discuss the PBS before the EBP discussion process kicks in. This creates little space for the general public and the government to advocate for changes and propose/discuss alternative views.

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: The publication date is indicated on the title of the document. According to the practice the ministry of finance indicates the publication date in the brackets of the title of the document

Sources: Look at the title of the EBP "Draft Law of the Republic of Tajikistan O State Budget of the Republic of Tajikistan for 2017 (published 23.08.2016)" (ПРОЕКТ Закона Республики Таджикистан О Государственном бюджете Республики Таджикистан на 2017 год (дата публикации 23.08.2016). Link to the section where you can find the doucement is: http://minfin.tj/index.php?do=static&page=Budgetniy_proces_2... (http://minfin.tj/index.php?do=static&page=Budgetniy_proces_2017_2019)

Comments: Researcher: According to the practice the ministry of finance indicates the publication date in the brackets of the title of the document

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: The direct link tot the EBP: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>)

Sources: You can also find the document at the special section for 2017-2019 Budget process documents at: http://minfin.tj/index.php?do=static&page=Budgetniy_proces_2... (http://minfin.tj/index.php?do=static&page=Budgetniy_proces_2017_2019)

Comments: Researcher: As a practice the Ministry of finance publishes the EBP before submitting the document to the Government (the date of submitting the EBP to the Government is before 20th September as stipulated in the regulation: http://minfin.tj/downloads/instruc_2017-2019.pdf) (http://minfin.tj/downloads/instruc_2017-2019.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: No. The numerical data presented in the EBP is not available in machine readable format.

Comments: Researcher: The interview with the ministry officials shows that machine readable formats are not used and presented during the publication of budget documents.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: The EBP is published at: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: n/a

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: The full title of the EBP: Draft Law of the Republic of Tajikistan O State Budget of the Republic of Tajikistan for 2017 (ПРОЕКТ Закона Республики Таджикистан О Государственном бюджете Республики Таджикистан на 2017 год (дата публикации 23.08.2016))

Sources: You can find the document at the following link: http://minfin.tj/index.php?do=static&page=Budgetniy_proces_2... (http://minfin.tj/index.php?do=static&page=Budgetniy_proces_2017_2019)

Comments: Researcher: To see the title of the EBP go to the direct link for the EBP at: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes**b.** No

Answer: b.

Sources: No. The citizens version of the EBP is not created.

Comments: Researcher: According to the practice the only version of the CB corresponds to the Enacted budget 2016 (<http://minfin.tj/downloads/FINAL%20Citizen's%20Budget.pdf> (<http://minfin.tj/downloads/FINAL%20Citizen's%20Budget.pdf>)). No citizens version of the EBP is developed.

Peer Reviewer**Opinion:** Agree with Comments

Comments: Several projects funded externally, i.e. by international development institutions, have helped the Ministry of Finance to produce a citizens' version of the EBP but it has not been institutionalized to date. There are ongoing attempts to produce a simplified version of the EBP by Members of Parliament for future use in public budget hearings.

Government Reviewer**Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: The direct link to the EB is: <http://minfin.tj/downloads/zakon-bujet-ru-2017.pdf> (<http://minfin.tj/downloads/zakon-bujet-ru-2017.pdf>) The EB is available on the following website of the Ministry of finance of Tajikistan (General link): http://minfin.tj/index.php?do=static&page=Budgetniy_proces_2... (http://minfin.tj/index.php?do=static&page=Budgetniy_proces_2017_2019)

Comments: Researcher: The publication date of the EB is 7th of December 2016 it is within three weeks after the EB was signed as a law. According to the decree of the enactment of the state budget of the Republic of Tajikistan for 2016 (last page of the EB file: <http://minfin.tj/downloads/zakon-bujet-ru-2017.pdf> (<http://minfin.tj/downloads/zakon-bujet-ru-2017.pdf>)) the State budget was enacted and signed at 21st Nov.2016, Law decree# 1377. No other EB FY 2017 supplementary documents are available on the website.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: 21 November 2016

Sources: See last page of the EB FY 2017 document: <http://minfin.tj/downloads/zakon-bujet-ru-2017.pdf> (<http://minfin.tj/downloads/zakon-bujet-ru-2017.pdf>)

Comments: Researcher: According to the decree of the enactment of the state budget of the Republic of Tajikistan for 2017 (last page of the EB file: <http://minfin.tj/downloads/zakon-bujet-ru-2017.pdf> (<http://minfin.tj/downloads/zakon-bujet-ru-2017.pdf>)) the State budget was enacted and signed on 21st Nov.2016, Law decree#1377.

Peer Reviewer

Opinion: Agree with Comments

Comments: To help unpack the above indicated enactment date, the state budget for FY'2016 was approved by Parliament on 18 November 2015 (which is what the referenced document says on its last page) and signed by the President of the Republic of Tajikistan on 25 November 2015.

Government Reviewer

Opinion: Not Qualified

Researcher response: FY 2017 is the correct year to use for the EB as it was published before the OBS research cut-off date of 31st December 2016.

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: b. (67)

Sources: See the general link to EB FY 2017: http://minfin.tj/index.php?do=static&page=Budgetniy_proces_2... (http://minfin.tj/index.php?do=static&page=Budgetniy_proces_2017_2019)

Comments: Researcher: The publication date of the EB is 7th of December 2016 and the date of enactment of the document (when it was signed to be the law is 21st Nov.2016 - as to the last page of the EB (see the link above)). And we can conclude that the publication date is between two weeks and six weeks after the budget has been enacted. That's why I revised my answer to "b".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: 07 December 2016

Sources: See the general link to the EB FY 2017: http://minfin.tj/index.php?do=static&page=Budgetniy_proces_2... (http://minfin.tj/index.php?do=static&page=Budgetniy_proces_2017_2019)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: The publication date is indicated in a special document of the IT department of the Ministry of finance which registers the dates of publication of budget documents on the website of the ministry.

Sources: http://minfin.tj/index.php?do=static&page=Budgetniy_proces_2... (http://minfin.tj/index.php?do=static&page=Budgetniy_proces_2017_2019)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: <http://minfin.tj/downloads/zakon-bujet-ru-2017.pdf> (<http://minfin.tj/downloads/zakon-bujet-ru-2017.pdf>)

Sources: The direct link to the Eb Fy 2017 is: <http://minfin.tj/downloads/zakon-bujet-ru-2017.pdf> (<http://minfin.tj/downloads/zakon-bujet-ru-2017.pdf>)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: No. The data are available in PDF format only, no machine readable format data are published.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: The document is publicly available at the following link.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: n/a

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: "The Law of the Republic of Tajikistan on state budget of the Republic of Tajikistan for 2017 year"

Sources: <http://minfin.tj/downloads/zakon-bujet-ru-2017.pdf> (<http://minfin.tj/downloads/zakon-bujet-ru-2017.pdf>)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes

b. No

Answer: a.

Sources: Yes the citizen version of the Enacted budget for FY 2017 is available and published on the website of the Ministry of finance of Tajikistan at the following direct link: <http://minfin.tj/downloads/final%20citizen's%20budget%202017...> (http://minfin.tj/downloads/final%20citizen's%20budget%202017_rev.pdf)

Comments: Researcher: The Citizens budget document was developed by the European Union Project "The Support for the individual areas in the field of public finance management", implemented by Louis Berger, in collaboration with the companies as SAFEGE, ADE and GT.

Peer Reviewer

Opinion: Agree with Comments

Comments: I agree. A citizens' version of the Enacted Budget does exist in a publicly accessible domain but I personally do not rate the quality of the document highly.

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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 2016

Sources: n/a

Comments: Researcher: According to the practice the Ministry of finance publishes the CB on the basis of the EB (the citizen version of the EB).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer

options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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 these questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

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

Answer: e.

Sources: 1) You can find the CB FY 2016 by this general link: <http://minfin.tj/index.php?do=static&page=bujetniy%20proc> (<http://minfin.tj/index.php?do=static&page=bujetniy%20proc>) One you go into the above link try to find this title of the document "Гражданский Бюджет 2016-2018 года (дата публ. 21.12.2015)" it is (Citizen's Budget 2016-2018 (date of publication 21.12.2015)) 2) Or see the direct link to the document: <http://minfin.tj/downloads/FINAL%20Citizen's%20Budget.pdf> (<http://minfin.tj/downloads/FINAL%20Citizen's%20Budget.pdf>)
Comments: Researcher: The CB for FY 2016 is publically available and published within the acceptable timeframe. The document is presented on the website of the Ministry of finance as a simplified version of the Enacted budget. The link to the document: <http://minfin.tj/downloads/FINAL%20Citizen's%20Budget.pdf> (<http://minfin.tj/downloads/FINAL%20Citizen's%20Budget.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: n/a

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: 21 December 2015

Sources: Look at the general link of publication of the CB for FY 2016 and you can see the publication date: <http://minfin.tj/index.php?do=static&page=bujetniy%20proc> (<http://minfin.tj/index.php?do=static&page=bujetniy%20proc>)

Comments: Researcher: The date of publication of the Citizens budget is indicated along with the title of the budget document "ражданский Бюджет 2016-2018 года (дата публ. 21.12.2015)" on the website of the ministry of finance of Tajikistan on the following url: <http://minfin.tj/index.php?do=static&page=bujetniy%20proc> (<http://minfin.tj/index.php?do=static&page=bujetniy%20proc>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: The publication date of the CB is indicated along with the title of the budget document on the website of the ministry of finance.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: The url of the CB FY 2016 is: <http://minfin.tj/downloads/FINAL%20Citizen's%20Budget.pdf> (<http://minfin.tj/downloads/FINAL%20Citizen's%20Budget.pdf>)

Sources: <http://minfin.tj/downloads/FINAL%20Citizen's%20Budget.pdf> (<http://minfin.tj/downloads/FINAL%20Citizen's%20Budget.pdf>)

Comments: Researcher: The CB as a simplified version of the Enacted budget for 2016 FY is available on the website of the Ministry of finance at the general link: <http://minfin.tj/index.php?do=static&page=bujetniy%20proc> (<http://minfin.tj/index.php?do=static&page=bujetniy%20proc>) and on the direct link: <http://minfin.tj/downloads/FINAL%20Citizen's%20Budget.pdf> (<http://minfin.tj/downloads/FINAL%20Citizen's%20Budget.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: The full title of the CB is: Citizens budget. Simplified version of the state budget of 2016 (Гражданский бюджет Упрощенная версия государственного бюджета 2016 года)

Sources: n/a

Comments: Researcher: The CB is developed by the support of the EU Project «Support for individual areas in the field of public finance management », implemented by Louis Berger, in collaboration with SAFEGE, the ADE and GT companies.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: The CB corresponds to the EB for the 2016 fiscal year.

Sources: At the title of the CB it is indicated that CB covers 2016 fiscal year. (name of the document is: "Citizens budget. Simplified version of the state budget for 2016") and data involved in the budget document we can see that CB corresponds to 2016 fiscal year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: FY 2016

Sources: <http://minfin.tj/index.php?do=static&page=budget> (<http://minfin.tj/index.php?do=static&page=budget>)

Comments: Researcher: The IYR is a report for the second quarter report on execution of the state budget for 2016 FY

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: c. (33)

Sources: <http://minfin.tj/index.php?do=static&page=budget> (<http://minfin.tj/index.php?do=static&page=budget>)

Comments: Researcher: According to the practice the IYR is released within three months after the end of the reporting period. The fact is that the Ministry of finance publishes the IYR sometimes within one month (see the IYR for the first quarter 2016), sometimes within two months (see the IYR for the second quarter 2015), and sometimes within three months (see the IYR for the third quarter 2014) but in any case the date is no longer than three months. That's why I choose "c".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: 20 October 2016; 21 July 2016; 20 April 2016; and 19 October 2015

Sources: The last quarterly In-year reports are published at the following link: <http://minfin.tj/index.php?do=static&page=budget> (<http://minfin.tj/index.php?do=static&page=budget>)

Comments: Researcher: The Ministry of finance of Tajikistan publishes IYRs each quarter within the time frame indicated in the methodology (within three months after the end of the reporting period).

Peer Reviewer

Opinion: Disagree

Suggested answer: 20 October 2016; 21 July 2016; 20 April 2016; and 19 October 2015.

Comments: 20 October 2016; 21 July 2016; 20 April 2016; and 19 October 2015.

Government Reviewer

Opinion: Not Qualified

Researcher response: Yes I agree - a more recent IYR report was published on 20 October 2016. The dates have been changed".

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: The date of publication of the second quarter IYR for 2016 is indicated on the title of the published document

Sources: The link for IYRs: <http://minfin.tj/index.php?do=static&page=budget> (<http://minfin.tj/index.php?do=static&page=budget>)

Comments: Researcher: The Ministry of finance has a good practice to show the date of publication of the budget documents at the title of each document which is published on the website. Go to the link above and see IYR documents named as: "Ҳисобот оиди иҷроиши Бучети давлатӣ дар нимсолаи якуми соли 2016 (санаи нашр 21.07.2016)" and "Шарҳи иҷроиши Бучети давлатӣ дар нимсолаи якуми соли 2016 (санаи нашр 13.07.2016)".

Peer Reviewer

Opinion: Agree with Comments

Comments: The dates of the last four IYRs are as follows: 20 October 2016; 21 July 2016; 20 April 2016; and 19 October 2015. The researcher's comments to respective questions IYRs-3a and IYRs-3b are not consistent (i.e. the publication dates are different).

Government Reviewer

Opinion: Not Qualified

IBP comment: See response to Q IYR-3a

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: 1) The weblink for the IYR is (Report of the execution of the budget for the first half 2016): <http://minfin.tj/downloads/nims%202016.pdf> (<http://minfin.tj/downloads/nims%202016.pdf>) 2) The explanation of the execution of the state budget for the first half 2016: http://minfin.tj/downloads/nims%201_2016.pdf (http://minfin.tj/downloads/nims%201_2016.pdf) 3) Information on the external debt of the Republic of Tajikistan on the date 1st Jul. 2016: <http://minfin.tj/downloads/files/otchet-07-2016.pdf> (<http://minfin.tj/downloads/files/otchet-07-2016.pdf>)

Sources: At the link provided above you can find the last IYRs published by the Ministry of finance on the execution of the state budget: The explanation of the execution of the state budget for the first half 2016 "Шарҳи иҷроиши Бучети давлатӣ дар нимсолаи якуми соли 2016 (санаи нашр 13.07.2016)", Report of the execution of the budget for the first half 2016 "Ҳисобот оиди иҷроиши Бучети давлатӣ дар нимсолаи якуми соли 2016 (санаи нашр 21.07.2016)" and The Information relating to the government debt on the end of the first half 2016 "Сведения о внешнем долге Республики Таджикистан по состоянию на 01.07.2016 года".

Comments: Researcher: The document is published within the time frame accepted by the OBS

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: <http://minfin.tj/index.php?do=static&page=budget> (<http://minfin.tj/index.php?do=static&page=budget>)

Comments: Researcher: All budget documents as well as IYRs which are published on the website of the document are published in PDF format only. No IYRs published in machine readable formats (such as CSV, JSON etc.).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: The document is publicly available

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer

options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

Answer: n/a

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: The title of the IYR is: 1) "The report on the execution of the budget for the first half of 2016". In tajik: "Ҳисобот оиди иҷроиши Бучети давлатӣ дар нимсолаи якуми соли 2016 (санаи нашр 21.07.2016)". 2) "Explanation of the execution of the budget for the first half 2016". In tajik: "Шарҳи иҷроиши Бучети давлатӣ дар нимсолаи якуми соли 2016 (санаи нашр 13.07.2016)". 3) Information on the external debt of the Republic of Tajikistan on the date 1st Jul. 2016 (date of publication 13.07.2016).

Sources: 1) The weblink for the IYR is (Report of the execution of the budget for the first half 2016): <http://minfin.tj/downloads/nims%202016.pdf> (<http://minfin.tj/downloads/nims%202016.pdf>) 2) The explanation of the execution of the state budget for the first half 2016: http://minfin.tj/downloads/nims%201_2016.pdf (http://minfin.tj/downloads/nims%201_2016.pdf) 3) Information on the external debt of the Republic of Tajikistan on the date 1st Jul. 2016: <http://minfin.tj/downloads/files/otchet-07-2016.pdf> (<http://minfin.tj/downloads/files/otchet-07-2016.pdf>)

Comments: Researcher: As the ministry of finance has a practice to publish In-Year reports in quarterly manner so the title of the document covers reporting period for three months.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

a. Yes

b. No

Answer: b.

Sources: n/a

Comments: Researcher: Unfortunately there is no practice to make citizen versions of the IYRs in Tajikistan. This year the ministry of finance by the support of the partners made and published the CB the only one which corresponds to the enacted budget, but no other citizen versions are created.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer

options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: The Ministry of finance publishes the In-Year Report issued at six months which doesn't provide updated estimates of expenditure, revenue, and debt, reflecting the impact of actual experience to date and revised projections for the full fiscal year.

Comments: Researcher: The interview with the official from Ministry of finance (Mr. Ashuriyon Aziz - deputy head of the Department for consolidated planning of the republican and state budget) proves that the Ministry doesn't create the Mid reviews which could meet the requirements of the OBS methodology.

Peer Reviewer

Opinion: Disagree

Suggested answer: FY 2016

Comments: A Mid-Year Review has been produced in 2016, which covered the period from January to June. The URL/weblink to a MYR which is publicly available can be found here: http://minfin.tj/downloads/nims%201_2016.pdf (http://minfin.tj/downloads/nims%201_2016.pdf)

Government Reviewer

Opinion: Not Qualified

Researcher response: The document cited by the reviewer doesn't provide updated estimates of expenditure, revenue, and debt, reflecting the impact of actual experience to date and revised projections for the full fiscal year. For this reason, according to OBS methodology, the MYR is considered not produced and not published.

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: The MYR is not produced.

Comments: Researcher: There is no legal requirement nor internal regulation which requires the Ministry produce MYR at the form meeting the OBS methodology.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The MYR has been produced in July and published in August. (URL: http://minfin.tj/downloads/nims%201_2016.pdf (http://minfin.tj/downloads/nims%201_2016.pdf)) I cannot independently verify the exact date of publication on the official Ministry of Finance website.

Government Reviewer

Opinion: Not Qualified

IBP comment: See response to Q MYR-1

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

Answer: n/a

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Disagree

Suggested answer: 13 July 2016

Comments: The date of publication is indicated on the Ministry of Finance website (next to the URL: http://minfin.tj/downloads/nims%201_2016.pdf (http://minfin.tj/downloads/nims%201_2016.pdf)).

Government Reviewer

Opinion: Not Qualified

IBP comment: See response to Q MYR-1

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: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Disagree

Suggested answer: 13 July 2016

Comments: The date of publication is indicated on the Ministry of Finance website (next to the URL: http://minfin.tj/downloads/nims%201_2016.pdf (http://minfin.tj/downloads/nims%201_2016.pdf)).

Government Reviewer

Opinion: Not Qualified

IBP comment: See response to Q MYR-1

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: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Disagree

Suggested answer: http://minfin.tj/downloads/nims%201_2016.pdf (http://minfin.tj/downloads/nims%201_2016.pdf)

Comments: http://minfin.tj/downloads/nims%201_2016.pdf (http://minfin.tj/downloads/nims%201_2016.pdf)

Government Reviewer

Opinion: Not Qualified

IBP comment: See response to Q MYR-1

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: The MYR is not produced

Comments: Researcher: As it is not produced its machine readable format cannot be assessed

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The MYR has been published (at the following URL: http://minfin.tj/downloads/nims%201_2016.pdf (http://minfin.tj/downloads/nims%201_2016.pdf)) but the document - as is the case with most other documents available on the Ministry of Finance website - was converted to PDF.

Government Reviewer

Opinion: Not Qualified

IBP comment: See response to Q MYR-1

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

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

Answer: d.

Sources: n/a

Comments: Researcher: In order to clarify the situation I had a couple of visits with government officials of the Ministry of finance who proved that the form of MYR which corresponds to the OBS methodology is not produced at the Ministry. There is a IYR for the first half of the year publicly available which doesn't cover the most items of the MYR.

Peer Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: The MYR has been produced and published. Its format broadly conforms with the OBS requirements.

Government Reviewer

Opinion: Not Qualified

IBP comment: See response to Q MYR-1

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: The MYR is not produced and interviews with ministry officials (Mr. Aziz Ashuriyon - deputy head of the Department for cumulative planning of the republican and state budget) proved it.

Sources: The Ministry of finance publishes the IYR for the first half of the year titled as: The Comments on the execution of the state budget for the first half of the 2016 (the date of publication 13.07.2016) (See the direct link to the document: http://minfin.tj/downloads/nims%201_2016.pdf (http://minfin.tj/downloads/nims%201_2016.pdf)) but this document doesn't correspond to the basic requirements of OBS methodology for MYR.

Comments: Researcher: The research shows that the document presented by the Ministry doesn't present the data relating to update the economic projections for the remainder of the year and updated estimates of expenditure, revenue, and debt, reflecting the impact of actual experience to date and revised projections for the full fiscal year. That's why I decided that MYR is not produced at all.

Peer Reviewer

Opinion: Disagree

Suggested answer: n/a

Comments: The MYR was produced and published on 13 July 2016 (URL: http://minfin.tj/downloads/nims%201_2016.pdf (http://minfin.tj/downloads/nims%201_2016.pdf)).

Government Reviewer

Opinion: Not Qualified

IBP comment: See response to Q MYR-1

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: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Disagree

Suggested answer: 'Шарҳи иҷроиши Бучети давлатӣ дар нимсолаи аввали соли 2016' (which translates in English as 'The implementation status of the state budget in the first half of 2016')

Comments: 'Шарҳи иҷроиши Бучети давлатӣ дар нимсолаи аввали соли 2016' (which translates in English as 'The implementation status of the state budget in the first half of 2016')

Government Reviewer

Opinion: Not Qualified

IBP comment: See response to Q MYR-1

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

a. Yes

b. No

Answer: b.

Sources: n/a

Comments: Researcher: As the MYR is not produced at all the Citizen version of the document is not produced as well. Somehow I didn't find any budget document published on the website of the Ministry of finance presented as a Citizen version of the MYR.

Peer Reviewer

Opinion: Agree with Comments

Comments: I agree with the researcher's score but not the comment. The MYR was produced and published in 2016.

Government Reviewer

Opinion: Not Qualified

IBP comment: See response to Q MYR-1

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: The title of the document is: The report of the execution of the budget for Jan.-Dec.2015 -date of publication 15 July 2016 (Отчёт по исполнению бюджета январь - декабрь 2015 г.(дата публ. 15.07.2016)). Direct link to the document is: http://minfin.tj/downloads/otjet_po_ispolneniy_bydjet_4_kvartala_2015g4.pdf

Comments: Researcher: According to the practice and legal regulation (see the Law on public finance of Tajikistan) the Ministry of finance publishes the approved YER after the enactment of the State budget for the next year. And it is released in PDF format to the citizens on the website of the ministry. The budget year which is used in the survey is 2015 and it is the latest one, because the YER for 2016 according to the practice will be approved before the EB for 2018 enacted. That's why I used YER for 2015 budget year. And as it is published within the year after the end of the reporting period it can be considered to meet the requirements of OBS

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: c. (33)

Sources: More than nine months, but within 12 months. Relating to the Articles 66, 67 of the Law on public finance of Tajikistan (#723 from 28 June 2011) the Parliament along with discussion of the enactment of the State budget for the next fiscal year, discusses and approves the YER for the previous year. And after the YER approved it can be published by the government. According to the practice the Parliament approves the YER and Government publishes at the end of November.

Comments: Researcher: According to the practice the Ministry of finance publishes the YER not earlier than November which is more than 9 months but within 12 months of the next FY.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

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: 15 July 2016

Sources: See the date of publication on the title of the document: Отчёт по исполнению бюджета январь - декабрь 2014 г. (дата публ. 25.11.2015)
Link: <http://minfin.tj/index.php?do=static&page=budget> (<http://minfin.tj/index.php?do=static&page=budget>)

Comments: Researcher: The Ministry of finance according to the article 67 of the Law on public finance of Tajikistan (#723, 28 June 2011) publishes the YER after its approval from the Parliament side. And as a practice the Parliament approves the YER at the beginning of the November and the Ministry of finance publishes it at the end of the November.

Peer Reviewer**Opinion:** Disagree**Suggested answer:** 15 July 2016

Comments: The latest YER was completed by the Ministry of Finance and published on 15 July 2016 (covering FY'2015). This was correctly noted by the researcher in an earlier response. Not sure why the reference had now been made to the YER which was published the year before. Responses in this section refer to YER from two different years.

Government Reviewer**Opinion:** Not Qualified

Researcher response: Yes I agree with reviewer. The fact is that the document which is indicated by the reviewer is on the website of the ministry but has wrong title as "Report on the execution of the budget for 4th quarter 2015" (Отчёт по исполнению бюджета 4 квартала 2015г. (дата публ. 15.07.2016r) that's why I didn't consider this document as the final YER. Now I opened this document and can assure that it is the YER for 2015 FY. Link: http://minfin.tj/downloads/otjet_po_ispolneniy_bydjet_4_kvar... (http://minfin.tj/downloads/otjet_po_ispolneniy_bydjet_4_kvartala_2015g4.pdf)

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: The date of publication of the YER is indicated along with the title of the budget document on the website of the Ministry of finance. The title of the latest YER covering FY 2015 as it is available on the website is: "Report on the execution of the budget for 4 quarters 2015 (date of publication 15.07.2016) "(Отчёт по исполнению бюджета 4 квартала 2015г. (дата публ. 15.07.2016r) The official title of the document is: The report on the execution of the budget for January-December 2015 The general link to the latest YER is: <http://minfin.tj/index.php?do=static&page=budget> (<http://minfin.tj/index.php?do=static&page=budget>) The direct link to the latest YER is: http://minfin.tj/downloads/otjet_po_ispolneniy_bydjet_4_kvar... (http://minfin.tj/downloads/otjet_po_ispolneniy_bydjet_4_kvartala_2015g4.pdf)

Sources: See the link where you can find the YER and see the date of publication of the document..

Comments: Researcher: It is one of the small achievements of the implementation of the OBI recommendations into the practice when we see that the Ministry of finance indicates the date of publication of the budget document along with the title of the document, which absolutely corresponds to their internal regulation.

Peer Reviewer**Opinion:** Disagree

Suggested answer: The date of publication is indicated in brackets in the title of the uploaded YER on the Ministry of Finance website. See the following URL for more detail: <http://minfin.tj/index.php?do=static&page=budget> (<http://minfin.tj/index.php?do=static&page=budget>).

Comments: The latest YER was completed by the Ministry of Finance and published on 15 July 2016 (covering FY'2015). This was correctly noted by the researcher in an earlier response. Not sure why the reference had now been made to the YER which was published the year before. Responses in this section refer to YER from two different years.

Government Reviewer**Opinion:** Not Qualified

Researcher response: Yes I agree with reviewer. The fact is that the document which is indicated by the reviewer is on the website of the ministry but has wrong title as "Report on the execution of the budget for 4th quarter 2015" (Отчёт по исполнению бюджета 4 квартала 2015г. (дата публ. 15.07.2016r) that's why I didn't consider this document as the final YER. Now I opened this document and can assure that it is the YER for 2015 FY. Link: http://minfin.tj/downloads/otjet_po_ispolneniy_bydjet_4_kvar... (http://minfin.tj/downloads/otjet_po_ispolneniy_bydjet_4_kvartala_2015g4.pdf)

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: The direct link to the YER for 2015 BY is: http://minfin.tj/downloads/otjet_po_ispolneniy_bydjet_4_kvar...
(http://minfin.tj/downloads/otjet_po_ispolneniy_bydjet_4_kvartala_2015g4.pdf)

Sources: You can also go to the general link (<http://minfin.tj/index.php?do=static&page=budget> (<http://minfin.tj/index.php?do=static&page=budget>)) where most reports on the execution of the state budget are published from the side of the Treasury department of the Ministry of finance.

Comments: Researcher: This is the recent document. The YER for 2016 will be approved before the EB for 2018 is enacted. And usual it is approved within November and December.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: c.

Sources: The numerical data presented in the YER in PDF format only.

Comments: Researcher: There is no specific internal regulation no legal acts stipulating the publication of open data in machine readable formats as LSON, CSV and others. And most of the reports and budget documents published by the side of the Ministry of finance is published in PDF format. I see that the Ministry can print the data in machine readable format and with no cost and by doing it it can raise its open budget index.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

Answer: e.

Sources: The YER is publicly available at: http://minfin.tj/downloads/isp%20budjet_2014.pdf (http://minfin.tj/downloads/isp%20budjet_2014.pdf)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

Answer: n/a

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: The full title of the Year-end report is: The report on the execution of the budget for January-December 2015 (Отчёт по исполнению бюджета январь - декабрь 2015 г.)

Sources: http://minfin.tj/downloads/otjet_po_ispolneniy_bydjet_4_kvartala_2015g4.pdf

Comments: Researcher: You can find the YER 2015 at this general link (<http://minfin.tj/index.php?do=static&page=budget>) by this title: Отчёт по исполнению бюджета 4 квартала 2015г. (дата публ. 15.07.2016г) translation: The report on execution of the budget for 4 quarters of 2015 (date of publication 15.07.2016).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

a. Yes

b. No

Answer: b.

Sources: n/a

Comments: Researcher: The research shows that the Ministry doesn't produce the citizen version of the YER. By the support of the consultants from foreign companies the Ministry could produce the CB which corresponds to the Enacted budget and available at: <http://minfin.tj/downloads/FINAL%20Citizen's%20Budget.pdf> (<http://minfin.tj/downloads/FINAL%20Citizen's%20Budget.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

Answer: FY 2014

Sources: The link to the website of the Accounts Chamber of the Republic of Tajikistan: <http://sai.tj> (<http://sai.tj>)

Comments: Researcher: The Accounts Chamber of the Republic of Tajikistan is considered to be the Supreme Audit Institution in Tajikistan and is responsible for the submission of Audit report to the President of Tajikistan and to the Parliament of Tajikistan (article 28 of the Law on Accounting Chamber of Tajikistan #749 from 28 June 2011). The Audit report on the Year-end report of the execution of the budget is not published nor at the website of the SAI nor Parliament and other institutions. There is the only one form of the reports of the SAI which you can find over the following link: <http://sai.tj/index.php/ru/reglament> (<http://sai.tj/index.php/ru/reglament>) And the documents published there are the short review of the Report on the results of the audit of the Accounts Chamber of the Republic of Tajikistan which do not meet the requirements of the OBS methodology. That's why I decided that the Audit report is not publicly available.

Peer Reviewer

Opinion: Agree with Comments

Comments: I have attempted to access the Chamber of Accounts' official website but the domain has been suspended and any documents which were previously uploaded are currently inaccessible.

Government Reviewer
Opinion: Not Qualified

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: d.

Sources: AR is not available to the public

Comments: Researcher: n/a

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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: n/a

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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: n/a

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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: n/a

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: d.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: c.

Sources: The telephone interview with the representatives of the Press center the Accounts Chamber of the Republic of Tajikistan proves the fact that according to the legal regulations (the Law of the Accounts Chamber of the Republic of Tajikistan (article#28)) the Accounts Chamber produces the AR and submits it to the President of Tajikistan and to the Parliament of Tajikistan. So as the Accounts Chamber produces but not publishes the AR I concluded that the AR is for internal use only.

Comments: Researcher: The AR as a report that corresponds to the basic requirements of the OBS methodology is not published on the website of the SAI.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: As stipulated in the Law about the Accounts Chamber (article 28), The Law about the Majlisi Oli (Parliament) of the Republic of Tajikistan (article 65) - External conclusion to the report on the execution of the state budget by state financial control bodies of the Republic of Tajikistan must be presented to the President of the Republic, the Government of Tajikistan and Majlisi Oli of Tajikistan till October 1 every year.

Sources: Law on Majlisi Olii of the Republic of Tajikistan (article 65), Law about the Accounts Chamber of the Republic of Tajikistan (article 28).

Comments: Researcher: Besides the interviews with government officials from the SAI and the Secretariat under the Committee of MN MO RT for economy and finance (Mr. Rafkat Hasenov) proved that the SAI presents the AR to the Parliament.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: Audit conclusion on the year-end report of the Government of the Republic of Tajikistan about execution of the state budget for 2015 FY

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Disagree

Suggested answer: Unknown

Comments: An Audit Report is produced annually by the Chamber of Accounts but is not published (i.e. used for internal purposes only). The exact name is unknown since the document is not released to the public.

Government Reviewer

Opinion: Not Qualified

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

a. Yes

b. No

Answer: b.

Sources: The AR is not publicly available and the citizen version of the AR is not produced.

Comments: Researcher: The Secretariat under the Committee of Majlisi Namoyandagon Majlisi Oli of the Republic of Tajikistan (Parlament) for economy and finance produced several reports analysing the execution of the YER for 2014 BY but I can conclude that this document doesn't presented in the simplified version and doesn't cover the requirements of the OBS methodology The link to the document: <http://www.pbo.tj/ru/analyses/> (<http://www.pbo.tj/ru/analyses/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: 1)The website of the Ministry of finance of the Republic of Tajikistan: <http://minfin.tj> (<http://minfin.tj>) 2)The Accounts Chamber of the Republic of Tajikistan: <http://sai.tj> (<http://sai.tj>) 3) The Committee of the Majlisi Namoyandagon Majlisi Oli of the Republic of Tajikistan for economics and finance: <http://www.pbo.tj> (<http://www.pbo.tj>)

Comments: Researcher: There are several government websites that provide fiscal information. The website of the Ministry of finance of Tajikistan - information on the phase of budget planning, enacted budget and reports on the execution of the budget. The website of the Accounts Chamber of Tajikistan - information on independent audit of the execution of the budget (but the SAI reports are not presented in detail format). The website of the Committee of the Majlisi Namoyandagon Majlisi Oli of the Republic of Tajikistan (Parlament) for economics and finance - which provides reports on the analysis of the execution of the state budget, mid-year reports and quarter reports (the Committee doesn't make audit but provides analysis with dynamics and tendency of the execution of the budget in comparison with previous periods).

Peer Reviewer

Opinion: Agree with Comments

Comments: In addition to the researcher's offered list of websites, I would also add: (a) Agency for Statistics under the President (ASP) which can be viewed at the following URL: <http://stat.tj/en/> (<http://stat.tj/en/>), and (b) National Bank of Tajikistan which offers select aggregate fiscal indicators in its publications at the following URL: <http://nbt.tj/en/> (<http://nbt.tj/en/>); and Agency of Social Insurance and Pensions at the following URL: <http://nafaka.tj/> (<http://nafaka.tj/>). Furthermore, expenditure data is also presented in the reports published on the websites of several line ministries (e.g., Ministry of Education and Science which is being redesigned and is therefore offline; or Ministry of Health and Social Protection of the Population at <http://www.moh.tj/> (<http://www.moh.tj/>)).

Government Reviewer

Opinion: Not Qualified

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: Links to the consolidated files that contain revenue/expenditure information for the current fiscal year: <http://minfin.tj/index.php?do=static&page=budget> (<http://minfin.tj/index.php?do=static&page=budget>), <http://minfin.tj/index.php?do=static&page=bujetniy%20proc> (<http://minfin.tj/index.php?do=static&page=bujetniy%20proc>), http://minfin.tj/index.php?do=static&page=Budgetniy_proc_2017_2019 (http://minfin.tj/index.php?do=static&page=Budgetniy_proc_2017_2019) Links to the consolidated files that contain revenue/expenditure information for multiple years in consistent formats: <http://www.pbo.tj/ru/analyses> (<http://www.pbo.tj/ru/analyses>) Links to the infographics/visualizations or other similar tools used to simplify data access and analysis: <http://minfin.tj/templates/Minfin/images/citizenbudget.jpg> (<http://minfin.tj/templates/Minfin/images/citizenbudget.jpg>) However, OBS methodology requires machine readable material, for this reason score "b" is appropriate.

Comments: Researcher: The research shows that consolidated information on the revenue and expenditure is available on the website of the Ministry of finance, Committee for the economics and finance of the Parliament. Some documents represent information for the current fiscal year (<http://minfin.tj/downloads/zakon01032016.pdf> (<http://minfin.tj/downloads/zakon01032016.pdf>), <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>) and others) some of them provide analyse for multiple years (<http://www.pbo.tj/ru/analyses> (<http://www.pbo.tj/ru/analyses>)), and only one of them presents information in the form of infographics, visualisation tools (<http://minfin.tj/templates/Minfin/images/citizenbudget.jpg> (<http://minfin.tj/templates/Minfin/images/citizenbudget.jpg>)).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: 1) <http://www.pbo.tj/upload/laws/%D0%90%D0%BD%D0%B0%D0%BB%D0%B8...> (<http://www.pbo.tj/upload/laws/%D0%90%D0%BD%D0%B0%D0%BB%D0%B8%D0%B7%20%D0%97%D0%B0%D0%BA%D0%BE%D0%BD%D0%B0%20>) 2) http://minfin.tj/downloads/nishon_makroik%20daromadi%20bujet... (http://minfin.tj/downloads/nishon_makroik%20daromadi%20bujet%202017-2019.pdf)

Comments: Researcher: The Committee for the economics and finance of the Parliament presents information on the analyse of the execution of the state budget for the multiyear period (BY-4) (the link #1 provided above). The Ministry of finance publishes on its website the budget document "Macroindicators about revenue and expenditures of the state budget for 2017-2019 (BY-1, BY+2) (the link #2 provided above). However, OBS methodology requires machine readable material, for this reason score "b" is appropriate.

Peer Reviewer

Opinion: Agree with Comments

Comments: Another URL to access a repository of budget performance reports which are produced by the Ministry of Finance in consistent formats and for multiple years: <http://minfin.tj/index.php?do=static&page=budget> (<http://minfin.tj/index.php?do=static&page=budget>)

Government Reviewer

Opinion: Not Qualified

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: Citizens budget published by the Ministry of finance of the Republic of Tajikistan (<http://minfin.tj/downloads/FINAL%20Citizen's%20Budget.pdf> (<http://minfin.tj/downloads/FINAL%20Citizen's%20Budget.pdf>))

Comments: Researcher: There only one document which simplifies the enacted budget for citizens on the website of the Ministry of finance of Tajikistan (<http://minfin.tj/downloads/FINAL%20Citizen's%20Budget.pdf> (<http://minfin.tj/downloads/FINAL%20Citizen's%20Budget.pdf>)).

Peer Reviewer

Opinion: Agree with Comments

Comments: The use of visualizations/infographics in published documents is very limited. For instance, the PBS does a good job visualizing data and can be accessed at this URL: http://minfin.tj/downloads/nims%201_2016.pdf (http://minfin.tj/downloads/nims%201_2016.pdf). Other documents are primarily tables and predominantly in PDF format (i.e. not machine readable).

Government Reviewer

Opinion: Not Qualified

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: 1) The Strategy of public finance management of the Republic of Tajikistan for 2009-2018 (<http://minfin.tj/downloads/pfmstrategyfinaleng.pdf> (<http://minfin.tj/downloads/pfmstrategyfinaleng.pdf>)). 2) Law on public finance of the Republic of Tajikistan, 2011 (<http://www.mmk.tj/files/doc.jpg> (<http://www.mmk.tj/files/doc.jpg>)), 3) Law on the Accounts Chamber of the Republic of Tajikistan (<http://sai.tj/images/Law.pdf> (<http://sai.tj/images/Law.pdf>)).

Comments: Researcher: The main documents which guide the public finance management and auditing in Tajikistan are the above. The first document - The Strategy of public finance management of Tajikistan for 2009-2018 include specific provisions for budget transparency (task4.3 on p.14) "Ensure access of the general public to major budgetary documents and policies via the official website of the Ministry of Finance of the Republic of Tajikistan". The second document - The Law on public finance of the Republic of Tajikistan also covers articles which declare publishing budget information for public from the side of the Ministry of finance and government of Tajikistan (article 62, item 4; article 67). The third document - Law on the Accounts Chamber of the Republic of Tajikistan includes provisions of publishing information by mass media about the results of the supreme audit (article 31).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: The law the republic of Tajikistan on the right of access to information, 2008 (<http://presscenter.tj/PDF/dostupkinfo.pdf> (<http://presscenter.tj/PDF/dostupkinfo.pdf>))

Comments: Researcher: The law stipulates the type of information which must be transparent to citizens, provides the basic principles on the right of access to information from government bodies (articles 5, 6, 8, 9, 11).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: d.

Sources: The link to EBP: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>) (p.5)

Comments: Researcher: The EBP doesn't include expenditures by administrative classification. If you look to the EBP document (see link above), on page 5 of the document you can see that the Article 7. Expenditures of the Republican budget by administrative classification is missing. There are the Article 6 (Expenditures by functional classification) and Article 8 (Expenditures by economic classification) only. The Expenditures by administrative classification are not presented in the EBP. The interview with our contact official person from the ministry of finance (Mr. Aziz Ashuriyon - deputy head of the aggregate planning of the state and republican budget) proves the fact that there was a special order from the Government not to present the information in the budget documents by administrative classification, that's why this data is not included in the EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: EBP (see page 3): <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>)

Comments: Researcher: Article 6 of the EBP on page 3-5 of the document (see link above) presents "The expenditures of the republican budget by functional classification". Most of the data is presented in an aggregated manner: public management, health, social security and other.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

Answer: a. (100)

Sources: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>) (pp.3-5)

Comments: Researcher: The best practice of the OECD and the UN's Classification of the Functions of Government (COFOG) requires the presentation of the functional classification in a much more detailed manner including three levels: divisions, groups and classes of public expenditures (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>... (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>)). But the EBP used in the survey comprises the classification in an aggregate manner by most of the divisions and groups but less classes. For instance the article of "the expenditures to the executive sector and management" (p.3-4) presents the aggregated expenditures to the following articles "executive organs -187629 thousand somoni (Class 70111 as to the best practice), for fiscal and tax policy -108274 thousand somoni (Class 70112 as to the best practice), external political activity -241713 thousand somoni (Class 70113 as to the best practice) and other executive bodies - 201649 thousand somoni (Class 70133 as to the best practice)". And as you can see the most expenditures are presented in detail substitute classes as the best practice requires for 7013, 7014 divisions and their classes. That's why my answer is "a".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: The EBP, pp.5-6: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>)

Comments: Researcher: Yes the EBP on article 8 includes the expenditures of the republican budget by economic classification. See pp.5-6 of the link above. But as I see the most data is presented in an aggregated manner by most of the divisions and classes of the expenditures.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>) (pp.5-6)

Comments: Researcher: The expenditures presented by economic classification in the EBP on pp.5-6 meets the most divisions and classes of the expenditures as the best practice requires. For instance "Expenditures for paying Subsidies - 111285 thousand somoni" meets detail classification for classes 251 "Subsidies for public corporations" as 2511, 2512, 2513 as it is required in the GFS economic classification of the IMF (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf> (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>)). That's why I choose answer "a".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: c. (33)

Sources: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>) (pp.4-5)

Comments: Researcher: Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented in the EBP. There are 12 divisions of the expenditures presented in the article 6 pp.3-5 of the EBP and 4 of them as Expenditures for "Housing and utilities", "Energy sector", "Industry and construction" and "Transport and communication" do not include expenditures by programs, but the others do. For instance division of expenditures by Agriculture, fishing and hunting (p.4) includes such programs as: the development of animal husbandry, crop development and others. Or if you look at Health care there are different programs as: hospitals, clinics and protection of public health and other. That's why I chose answer "b".

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: I disagree with the researcher's comment. Article 6 in the referenced EBP unpacks sectoral information by functional budget classification. Most of it, but not all, is not breaking down budget data by programs but rather presentation of select budget data by two tiers of functional classification (i.e. sector and sub-sector).

Government Reviewer

Opinion: Not Qualified

Researcher response: I looked through in program classification provided in the EBP in details and finally can agree with the reviewer. So I revised my answer to "c".

7: Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

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

Answer: d.

Sources: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>) (pp. 3-6)

Comments: Researcher: Unfortunately I didn't find any expenditure divisions or classes presented in the articles of economic or functional classifications in the EBP which might have multi-year period estimates. The overall expenditures are presented for 2017 fiscal year only.

Peer Reviewer

Opinion: Agree with Comments

Comments: I agree. An EBP is accompanied by three-year expenditure and revenue estimates (in line with PBS) but this information is irregularly attached to EBP as an annex.

Government Reviewer

Opinion: Not Qualified

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: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>) (pp.3-6)

Comments: Researcher: No, multi-year estimates for programs are not presented in the EBP. Most of the data is presented for 2017 fiscal year only.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>) (p.3) I look at "налога на добавленную стоимость.....4560016 тыс.сомони" and for pers.income tax look at: "подходного налога.....763930 тыс. сомони" See the link: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>) (article 5, p.3)

Comments: Researcher: Yes, individual sources of tax revenue accounting for all tax revenues are presented. Please see article 5 of the EBP, p.3

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: c. (33)

Sources: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>) (p.3)

Comments: Researcher: The budget revenues from non-tax sources for republican budget are presented in the article 5 of the EBP, p.5 (see link above), and if you look on it you can find most aggregated data on non-tax revenues and grants of international organizations - no other individual sources of non-tax revenue are presented in the EBP. It is less than two-thirds of all non-tax revenues, and my answer is "c".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>) (p.3)

Comments: Researcher: No, multi-year estimates of revenue are not presented by category. Please see article 5 on page 3 of the EBP (link above). The revenues are presented for 2017 fiscal year only.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>) (articles 4 and 5, p.3; article 12 p.7-8)

Comments: Researcher: No, multi-year estimates for individual sources of revenue are not presented. Articles 4,5 and 12 present most information for sources of revenue of the republican budget and local budgets, but there are no any multi-year estimates there. The data is presented for 2017 fiscal year only.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

Answer: b. (67)

Sources: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>) (p.6)

Comments: Researcher: The EBP on page 6 presents expenditures for maintenance of internal and external debt. And there you can see some expenses on one of the three estimates related to government borrowing and debt: "interest payments for the main external debt - 372183 thousands somoni". The amount of net new borrowing required during the budget year or the total debt outstanding at the end of the budget year is not provided nor in the EBP nor in any other documents published by Ministry of finance. That's why I chose answer "c". But it is worth to note that the Ministry of finance prepares very good reports on internal and external debt which are published at: (<http://minfin.tj/index.php?do=static&page=gosdolg>) but somehow these reports are about the execution of the debt and doesn't include planned estimates for the next year.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Points 3 and 4 in Article 2 (on p.2 in the EBP that the researcher has referenced: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>)) provide detail on the total public and publicly guaranteed debt (external and internal) outstanding at the end of the budget year and sources of financing from the state budget. Similarly, Article 6 (at the very end of the long list of expenditure items) provides budget data on interest payments on the debt for the budget year. The only missing information is on the amount of net new borrowing required during the budget year.

Government Reviewer

Opinion: Not Qualified

Researcher response: I made a double check the information on debt provided in the EBP and do agree with the Reviewer. and revised my answer to "b".

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: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>) (p.6)

Comments: Researcher: The EBP presents information on the composition of the total debt outstanding and includes the following elements: "interest payments of domestic debt - 122282 thousands somoni", "interest payments of external debt - 372183 thousands somoni" and "payment of principal of external debt - 539310 thousands somoni" (see link above, p.5). But other core elements such as "maturity profile of the debt" and "interest rates on the debt" are not presented in the EBP. That's why my answer is "c".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: d.

Sources: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>)

Comments: Researcher: No, information related to the macroeconomic forecast is not presented in the EBP. Among the 26 main articles of the EBP I didn't find any information on the macroeconomic forecast that underlies the budget's revenue and expenditure estimates. It is worth to note that during the previous round of the OBS the Ministry of finance published the EBP supporting documents which presented such information, but at this new round of the research I see that the Ministry of finance published very few information about EBP, which is comprised in one single document only.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

Answer: d.

Sources: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>)

Comments: Researcher: No, information related to different macroeconomic assumptions is not presented in the EBP. As I mentioned in the previous question this EBP document presents compressed aggregated information on the main articles of the state and republican budget but its excludes information on macroeconomic forecasts and assumptions and their impact on the main budget indicators.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>) (articles 15, p.11-12; 21, p.16; 22, p.16-17)

Comments: Researcher: Information on how new policy proposals affect expenditures is presented in the articles 15, 21, 22 of the EBP. These articles include narrative explanation of the new policy proposals about: Tax incentives for individual businesses and organizations for 2017 (article 15), Benefits for military personnel, law enforcement officers, military courts (article 21), Regulations on the promotion of employees and the development of material - technical base of the Tax Committee (article 22) and others. Most of these are the product of the new policy proposals which have been

addressed by the Executive on the last meetings of the President of Tajikistan with Parliament members and society. That's why we can conclude that answer "a" is much more appropriate.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

Answer: c. (33)

Sources: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>) (p.7)

Comments: Researcher: Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is limited. For instance see article 10, p.7 of the EBP (see link above). Article 10 presents information on how new policy proposals affect revenues of the local budgets of the regions, cities and districts of the republican subordination. But there is very few narrative information presented. That's why my answer is "c".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: d.

Sources: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>) (article 6, p.3-5; article 8, p.5-6)

Comments: Researcher: Article 6 and article 8 of the EBP presents budget expenditures by functional and economic classifications but all data is presented for the 2017 fiscal year only. No expenditure estimates for BY-1 are presented in the EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

20: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

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

Answer: d.

Sources: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>)

Comments: Researcher: No, expenditures are not presented by program for BY-1. The EBP presents some expenditures by individual sectorial programs (p.3-5) but all expenditure estimates are presented for 2017 fiscal year only, no BY-1 is presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

a. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.

c. Not applicable/other (please comment).

Answer: b.

Sources: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>)

Comments: Researcher: The expenditure estimates of the year prior to the budget year (BY-1) are not presented in the EBP. In the previous round of our research the Ministry of finance presented some additional EBP supporting documents which included BY-1 information, but in this round there is no other supporting docs are published by the Ministry.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: d.

Sources: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>) (article 6 and 8, pp.3-6).

Comments: Researcher: No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification. Most of the expenditures estimates are presented for 2017 fiscal year only.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

a. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

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

c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.

d. (0) No, not expenditures are presented by program for BY-2 and prior years.

e. Not applicable/other (please comment).

Answer: d.

Sources: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>) (pp. 3-5)

Comments: Researcher: No, not expenditures are presented by program for BY-2 and prior years. Most of the expenditure estimates for individual sector programs are presented for 2017 fiscal year only, no BY-2 expenditures are presented

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

Answer: d.

Sources: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>)

Comments: Researcher: As the expenditures for BY-1 or BY-2 or BY-3 are not presented in this EBP document (see link above) we can conclude that answer "d" is much more appropriate.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: b.

Sources: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>) (articles 1, 4, 5, 12)

Comments: Researcher: Articles 1, 4, 5, 12 of the EBP present revenue estimates of the state budget, republican budget and local budgets. But most of the revenue estimates are presented for 2017 fiscal year only. That's why my answer is "b".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: d.

Sources: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>) (articles 1, 4, 5, 12)

Comments: Researcher: No, individual sources of revenue are not presented for BY-1. If you look at the individual sources of revenue presented in the link above you can see that all revenue estimates are presented for 2017 fiscal year only.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

Answer: b.

Sources: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>)

Comments: Researcher: The only one EBP document published by the Ministry of finance (see link above) doesn't present revenue estimates for BY-1 so my answer is "b".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: b.

Sources: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>) (p.3)

Comments: Researcher: No. Analyse of the articles of the EBP provided at the link above shows that no any revenue estimates presented for more than one year prior to the budget year. So my answer is "b".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: d.

Sources: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>) (article 5, p.3)

Comments: Researcher: The revenue estimates presented in the EBP present individual sources of revenue but for 2017 fiscal year only. No estimates are presented for more than one year prior to the budget year. My answer is "d".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: d.

Sources: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>) (article 1, p.1, article 4, p.3, article 5, p.3, article 12, p. 7-8)

Comments: Researcher: The articles 1, 4, 5, 12 of the EBP (see link above) present revenue estimates for 2017 fiscal year only. that's why my answer is "d".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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 preceding 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: d.

Sources: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>) (p.5)

Comments: Researcher: No data relating to the government borrowing and debt, including its composition, for the year preceding the budget year (BY-1) is presented in the EBP. Most of the data is presented for 2017 fiscal year only. That's why my answer is "d".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: d.

Sources: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>) (p.5)

Comments: Researcher: The EBP presents estimates on the government debt for 2017 fiscal year only no other estimates BY-1 or BY-2 are not presented in the EBP. My answer is "d".

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

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

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

Answer: c. (33)

Sources: The EBP: <http://minfin.tj/downloads/loi%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loi%20bujet-2017-ru.pdf>) (article 14, p.10-11) Law on public finance of Tajikistan: http://amcu.gki.tj/index.php?option=com_content&task=view&id... (http://amcu.gki.tj/index.php?option=com_content&task=view&id=221&Itemid=235)

Comments: Researcher: Relating to the Law on state public funds extra-budgetary funds named as "state target funds" (государственные целевые фонды) and include the budget of social insurance and pensions (article 14, p.10-11) which presents estimates of its income and expenditure but the information about statement of purpose or policy rationale for the extra-budgetary fund is not presented. That's why I chosed answer "c".

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

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: <http://minfin.tj/downloads/loi%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loi%20bujet-2017-ru.pdf>) (article 14, p.10-11, article 17, p.13)

Comments: Researcher: Consolidated budget (консолидированная бюджет) doesn't mean to present both budgetary and non-budgetary funds in single document. It means to present the total or aggregated estimates of all elements of public finance (state budget, extra budgetary funds, local (not municipal) budgets etc.). So, articles 14 and 17 are not relevant here and the appropriate answer is "d".

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

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: <http://minfin.tj/downloads/loi%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loi%20bujet-2017-ru.pdf>) (article 10, p.7)

Comments: Researcher: Yes, estimates of some but not all intergovernmental transfers are presented. Look at the article 10 of the EBP (link above). Article presents intergovernmental transfers between republican budget and local budgets. The information is limited without narrative explanation.

But no other kinds of transfers are presented in the EBP. So my answer is "c".

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Articles 10, 16, 17 and 19 provide information on all intergovernmental transfers but a narrative discussing these transfers is absent. This evidence merits a score of 'b' unless the researcher offers explanation of specific intergovernmental transfers which are not presented in the EBP.

Government Reviewer

Opinion: Not Qualified

Researcher response: I made a double check of the information and agree with the reviewer. I revised my answer to "b".

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: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>) (article 6, p.3-5; article 8, p.5-6)

Comments: Researcher: The expenditure estimates presented in the EBP by economic and functional classification don't present alternative displays of expenditures. See the link above.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>)

Comments: Researcher: The only one information about business corporations presented in the Article 15 of the EBP 'Tax incentives for individual businesses and organizations for 2017'. But as we can see there is no any transfers to public corporations presented nor in the article not in the EBP. So my answer is "d".

Peer Reviewer

Opinion: Agree with Comments

Comments: Information on transfers to (or budgets of) state-owned enterprises (SOEs) is not presented in the EBP.

Government Reviewer

Opinion: Not Qualified

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: The EBP: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>) (p.6)

Comments: Researcher: As we know quasi-fiscal activities relate to the subsidies of the government to the public corporations, but this information presented in a very aggregated manner on page 6 by indicating the total amount of the expenditures for paying subsidies. I didn't find any data on quasi-fiscal activities in the EBP. So my answer is "d".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>) (p.6)

Comments: Researcher: The analyse shows that there is information on financial assets held by the government presented in the EBP (p.6, see link above) in an aggregated manner showed by the single line: the buying domestic financial assets - 8945 thousands somoni, only.No (<http://only.No>) other detailed list of financial assets presented in the EBP. That's why my answer is "d".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>) (p.6)

Comments: Researcher: The expenditures on the non-financial assets are presented in a single aggregated line "buying machines and equipment - 70304 th.somoni.; other nonfinancial assets - 53917 th.somoni" (see p.6 of the link above). As the core information doesn't include a listing of the assets by category I concluded that answer "d" is much more appropriate for this question.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>)

Comments: Researcher: No, estimates of expenditure arrears are not presented in the EBP. The analysis of the main articles of the EBP shows that estimates on expenditure arrears are not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

42: Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

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

Answer: d.

Sources: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>)

Comments: Researcher: I looked through the EBP very carefully but didn't find any estimates on contingent liabilities, such as government loan guarantees or insurance programs.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>)

Comments: Researcher: No, information related to future liabilities and the sustainability of finances over the longer term is not presented. And no any narrative explanation, projections, the macroeconomic and demographic assumptions are not presented in the EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: c. (33)

Sources: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>) (article 1, p.1; article 3, p.2; article 5, p.3)

Comments: Researcher: Article 1, p.1 presents the aggregated line "grants for budget support by international financial institutions - 366400 th/somoni". Article 3 on p.2 presents "sources of budget deficit - due loans (grants) from international financial institutions - 163928 th.somoni". Article 5, p.3 presents "the revenues of the republican budget from the international financial organizations - 366400 th.somoni" etc. As you can see estimates of all sources of donor assistance are presented, but a narrative discussion is not included.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>) (article 15, p.11-12)

Comments: Researcher: If you look to the article 15 of the EBP (see link above) you can see "Tax incentives for individual businesses and organizations for 2017" (p.11-12) which presents narrative explanation of purpose of tax expenditures, the list of the intended beneficiaries - companies, programs and projects. But the third core information "an estimate of the revenue foregone" is not presented in the document. Thus our answer is: Yes, information is presented, but it excludes some core elements or some tax expenditures.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: d.

Sources: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>)

Comments: Researcher: No, estimates of earmarked revenues are not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: d.

Sources: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>)

Comments: Researcher: This EBP published by the Ministry of finance of Tajikistan doesn't present much narrative information and gives mostly very aggregated data. Relating to the question it's necessary to say that an explicit explanation of how the government's policy goals are reflected in its budget choices is not presented in this document. During the previous round there was other supporting docs which hold explanation of government policy and intentions, but in this round the Ministry doesn't published it. So my answer is "d".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>)

Comments: Researcher: No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented. As I answered to the previous question the EBP doesn't present much narrative information and holds aggregated data.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

Answer: d.

Sources: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>)

Comments: Researcher: The analysis of the main articles of the EBP (see link above) shows that nonfinancial data on inputs for each individual program within administrative units (ministries, departments, and agencies) is not presented in any article of the document. This year by the decree of

the Executive the Ministry of finance of Tajikistan decided not to present expenditures by administrative unit in the EBP (from interview with contact person from the Ministry of finance). That's why data within administrative units is not available in the EBP. And as a result my answer is "d".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: d.

Sources: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>)

Comments: Researcher: The nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies) are not presented in the EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: d.

Sources: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>)

Comments: Researcher: As I commented to the previous question: the EBP doesn't present nonfinancial data on results within individual programs and administrative line ministries. So my answer for this question is also "d".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: <http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf> (<http://minfin.tj/downloads/loihai%20bujet-2017-ru.pdf>) (p.6)

Comments: Researcher: Article 8 on p.6 of the EBP presents some estimates of Expenditure on subsidy payments, Social help, and Other transfers. notwithstanding of the figures which are aggregated we can conclude on the basis of the functional aspect of the expenditures that they are intended to benefit directly the country's most impoverished populations. So my answer is "c".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: Instruction with timetable: http://minfin.tj/downloads/instruc_2017-2019.pdf (http://minfin.tj/downloads/instruc_2017-2019.pdf)

Comments: Researcher: The Ministry of finance published the document "Instructions for the formation of the draft State budget for 2017 and the forecast performance of the State Budget for 2018 - 2019 (Phase 2)" which is available on the link above. On pages 4-5 of this document you can see "The planned schedule for the formation of the State budget 2017 and forecast budgetary performance to 2018-2019". It is a detailed timetable for formulating the Executive's Budget Proposal, and its released to the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

Answer: c. (33)

Sources: The PBS: http://minfin.tj/downloads/nishon_makroik%20daromadi%20bujet... (http://minfin.tj/downloads/nishon_makroik%20daromadi%20bujet%202017-2019.pdf) (p. 1)

Comments: Researcher: If you look at the PBS (p.1, first line of the table) you can see indicators of the macroeconomic forecast which presents nominal and real GDP, inflation rate and GDP deflator. But the "interest rates" - the core element of the macroeconomic forecast is not presented in the PBS. So that my answer is "c".

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: I would like to challenge the perception that 'interest rates' should represent the core information. In Tajikistan, it makes little sense for the Ministry of Finance to include information on interest rates because they (i.e. rates) cannot affect exchange rate movements due to a shallow financial sector. Alternatively, the Ministry of Finance has chosen to include information on GDP deflator and exchange rate.

Government Reviewer

Opinion: Not Qualified

IBP comment: The criteria is set for all countries participating in the survey. For this reason and for cross-country consistency, "c" is the appropriate score.

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: c. (33)

Sources: http://minfin.tj/downloads/nishon_makroik%20daromadi%20bujet...

(http://minfin.tj/downloads/nishon_makroik%20daromadi%20bujet%202017-2019.pdf) (pp. 1-7)

Comments: Researcher: The fact is the PBS document which is ublished by the Ministry of finance on the link above is presented as a forecast in the single table with no narrative explanation. An estimate of total expenditures by classification is presented in the PBS (pp.1-7), but there is no discussion of expenditure policies and priorities in the document. So that my answer is "c".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: c. (33)

Sources: http://minfin.tj/downloads/nishon_makroik%20daromadi%20bujet...

(http://minfin.tj/downloads/nishon_makroik%20daromadi%20bujet%202017-2019.pdf) (p/1)

Comments: Researcher: As I mentioned, the PBS is presented in the figures of the unique table with no narrative information. And there is no discussion of revenue policies and priorities presented in the PBS, but some how the figures on the total revenue estimates are presented on the p.1 of the document (line 2 of the table, p.1 named as "Хачми умумии даромадҳои Бучети давлати". So my answer is "c".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: b. (67)

Sources: http://minfin.tj/downloads/nishon_makroik%20daromadi%20bujet...

(http://minfin.tj/downloads/nishon_makroik%20daromadi%20bujet%202017-2019.pdf) (p.1, p.7).

Comments: Researcher: Two of the three main estimates are presented in the PBS: 1) the central government's total debt burden at the end of the upcoming budget year (p.1 the last line of the table named as "Карзи давлати (КЧ)", 2) the interest payments on the outstanding debt for the upcoming budget year (p.7 of the table named as "Пардохти фоизҳои карзи асосӣ". But the estimate of net new borrowing needed in the upcoming budget year is not presented in the PBS. So my answer is "b".

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

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

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

Answer: a. (100)

Sources: http://minfin.tj/index.php?do=static&page=Budgetniy_proces_2... (http://minfin.tj/index.php?do=static&page=Budgetniy_proces_2017_2019) (pp.1-7, columns 5,6,7,8 of the table)

Comments: Researcher: Columns 5-8 of the table of expenditure estimates presented on pp.1-7 of the PBS (see link above) include multi-year expenditure for BY+2.and BY-2.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

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: b. (67)

Sources: The EB FY 2017: <http://minfin.tj/downloads/zakon-bujet-ru-2017.pdf> (<http://minfin.tj/downloads/zakon-bujet-ru-2017.pdf>) (article 6, p.3-5; article 8, p.5-6)

Comments: Researcher: The Enacted Budget presents expenditure estimates by two of the three expenditure classifications: expenditures by functional classification (article 6, p.3-5) and by economic classification (article 8, p.5-6) (see link above). The expenditures of the state budget by administrative classification are not presented in the EB. So my answer is "b".

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

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

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

Answer: b. (67)

Sources: The EB: <http://minfin.tj/downloads/zakon-bujet-ru-2017.pdf> (<http://minfin.tj/downloads/zakon-bujet-ru-2017.pdf>)

Comments: Researcher: Looking at the EB we can conclude that expenditures are presented by at least then two-thirds of the individual programs. For instance: the EB (pp.4-9) presents functional classification of expenditures by individual programs as Health care - hospitals, clinics, expenditures for protection of public health; Culture and Sports - expenditures to measures for physical culture and sport etc. So that my answer is "b".

Peer Reviewer**Opinion:** Agree with Comments**Comments:** I broadly agree but I did not fully understand quite how the researcher estimated 'more than 2/3 of all expenditures' (instead of, say, 'less than 2/3 of all expenditures'). This is a hard call.**Government Reviewer****Opinion:** Not Qualified**Researcher response:** It is a mistake - I revised the word "more" to "at least". The score remains "b".**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:** The EB: <http://minfin.tj/downloads/zakon-bujet-ru-2017.pdf> (<http://minfin.tj/downloads/zakon-bujet-ru-2017.pdf>) (article 1, p.1.; article 5, p.3; article 13, p.7)**Comments:** Researcher: The total amount of revenue of the state budget separated by tax and non-tax category is presented in article 1, p.1 of the EB. There is also revenue presented by tax and non-tax categories of the republican budget (article 5, p.3). The ratio of tax and non-tax revenues to the republican and local budgets is presented on article 13, p.7.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**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: c. (33)**Sources:** The EB: <http://minfin.tj/downloads/zakon-bujet-ru-2017.pdf> (<http://minfin.tj/downloads/zakon-bujet-ru-2017.pdf>) (article 1, p.1; article 5, p.3) The Law on state finance of the Republic of Tajikistan : http://amcu.gki.tj/index.php?option=com_content&task=view&id... (http://amcu.gki.tj/index.php?option=com_content&task=view&id=221&Itemid=235) (article 10).**Comments:** Researcher: There is revenue of the republican budget presented by the sources of revenue on p.3, article 5 of the EB (see link above).The individual sources of revenue of the republican budget include 10 sources: VAT -4560016 th.somoni, Excise -378700 th.somoni, The tax for natural resources - 135500 th.somoni etc. But according to the Law on state finance of the Republic of Tajikistan (article 10) there are other individual sources of the republican budget which must be presented in the EB but not presented in the practice as: revenues from paid services provided by public authorities and budgetary institutions under the jurisdiction of these authorities; Profit of the National Bank of Tajikistan according to the standards established by the legislation of the Republic of Tajikistan; Income from the sale of state stocks and reserves, interest on government investments, dividends from financial assets; Income funds levied in favor of the state in the manner of criminal and administrative penalties; Incomes of the republican budget at the expense of extra-budgetary sources and others. So in this case I think that choice "c" is much more appropriate here.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**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: The EB: <http://minfin.tj/downloads/zakon-bujet-ru-2017.pdf> (<http://minfin.tj/downloads/zakon-bujet-ru-2017.pdf>) (article 3, item 3, p.2; article 8, p.5)

Comments: Researcher: Two of the three elements are presented in the EB: 1) the total debt outstanding at the end of the budget year - as 1090276 th.somoni (article 3, item 3, p.2 - see link above); 2) the interest payments on the outstanding debt for the budget year (article 8, p.5) - interest payments of domestic debt - 122282 th.somoni, interest payments of external debt - 539310 th.somoni. the amount of net new borrowing required during the budget year is not presented in the EB. So my answer is "b".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: c. (33)

Sources: The Citizen's budget : <http://minfin.tj/downloads/FINAL%20Citizen's%20Budget.pdf> (<http://minfin.tj/downloads/FINAL%20Citizen's%20Budget.pdf>)

Comments: Researcher: The CB includes expenditure and revenue totals (article 4 and 5, p.12-15); the main policy initiatives in the budget relating to 2016 budget year (article 6, p.15) ; contact information for follow-up by citizens (article 12, p.33). But the macroeconomic forecast upon which the budget is based - is not provided in the CB. So that my answer is "c".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: c. (33)

Sources: Link to the CB on the website of the Ministry of finance: <http://minfin.tj/downloads/FINAL%20Citizen's%20Budget.pdf> (<http://minfin.tj/downloads/FINAL%20Citizen's%20Budget.pdf>)

Comments: Researcher: The research shows that nowadays the Ministry of finance uses only one instrument of dissemination of the CB - by website. The document is available on the website. My consultations and meetings with government officials from the Ministry of finance proves this fact. That's why my answer is "c".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: n/a

Comments: Researcher: As we know the mechanisms to identify the public's requirements for information of CB includes public online discussions, prepublishing of the draft of the CB, meetings and other procedures. But our research shows that the Ministry of finance didn't officially published in media, Internet or by other means its intents to identify public needs to information for CB. So my answer is "d".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: c. (33)

Sources: n/a

Comments: Researcher: The Ministry of finance publishes the citizens version of the Enacted budget only (see link above). No other versions of the CB published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: b. (67)

Sources: The IYR: <http://minfin.tj/downloads/nims%202016.pdf> (<http://minfin.tj/downloads/nims%202016.pdf>) (pp.3-6,

Comments: Researcher: On pp.3-6 of the IYR (see link above) expenditures of the state budget by functional classification is presented. On pp.10-12 of the IYR the expenditures of the state budget by economic classification is presented. But the expenditures by administrative classification is not presented in the IYR. So that my answer is "b".

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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: b. (67)

Sources: <http://minfin.tj/downloads/nims%202016.pdf> (<http://minfin.tj/downloads/nims%202016.pdf>)

Comments: Researcher: On pp.3-7, 10-12 expenditures of the state budget is presented by individual program classification which is separated by individual class codes.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: I have reviewed and concluded that on some occasions the expenditure data presented on pp.3-7 of the referenced IYR is essentially a multiple-tier functional classification rather than breakdown by programs. My choice is therefore 'b' (instead of 'a').

Government Reviewer

Opinion: Not Qualified

Researcher response: I made a double check of the information and can say that Yes I do agree with the reviewer. I revised the answer to "b".

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: The IYR: <http://minfin.tj/downloads/nims%202016.pdf> (<http://minfin.tj/downloads/nims%202016.pdf>) (pp.3-7, 10-12)

Comments: Researcher: The second column of the table in the IYR (see link above, pp.3-7, 10-12) presents enacted planned expenditures of the state budget and third column presents actual execution of the expenditures of the state budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: The IYR: <http://minfin.tj/downloads/nims%202016.pdf> (<http://minfin.tj/downloads/nims%202016.pdf>) (p.1)

Comments: Researcher: The execution of the revenue of the state budget for the reporting period by categories as tax and non-tax sources are shown separately in the IYR. For instance if you look at revenues of the state budget (p.1 of the IYR) you can see separate tax categories (block IV, items 1,2,3,4,5,6,7) and non-tax categories (block V, items 8,9,10,12).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

Answer: a. (100)

Sources: <http://minfin.tj/downloads/nims%202016.pdf> (<http://minfin.tj/downloads/nims%202016.pdf>)

Comments: Researcher: 12 main individual source of actual revenue collected presented in the IYR (p.1, blocks IV and V). There are such individual sources presented as: income tax and profit tax, social tax, property tax, VAT, excise and others. So we can conclude that individual sources of actual revenue accounting for all revenues presented in the IYR.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: The IYR: <http://minfin.tj/downloads/nims%202016.pdf> (<http://minfin.tj/downloads/nims%202016.pdf>) (p.1).

Comments: Researcher: Comparison of the actual year-to-date revenues with original estimates is presented in the table on the p.1 of the document (see link above). The second column of the table includes planned estimates and the third column includes actual execution of the revenue of the state budget.

Peer Reviewer

Opinion: Agree with Comments

Comments: The only caveat is that comparisons are made with adjusted estimates (not original estimates in line with the Enacted Budget).

Government Reviewer

Opinion: Not Qualified

Researcher response: No I disagree with the reviewer. Score "a" remains appropriate.

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: a. (100)

Sources: 1) The weblink for the IYR is (Report of the execution of the budget for the first half 2016): <http://minfin.tj/downloads/nims%202016.pdf> (<http://minfin.tj/downloads/nims%202016.pdf>) 2) The explanation of the execution of the state budget for the first half 2016: http://minfin.tj/downloads/nims%201_2016.pdf (http://minfin.tj/downloads/nims%201_2016.pdf) 3) Information on the external debt of the Republic of Tajikistan on the date 1st Jul. 2016: <http://minfin.tj/downloads/files/otchet-07-2016.pdf> (<http://minfin.tj/downloads/files/otchet-07-2016.pdf>)

Comments: Researcher: Yes, all three estimates related to government borrowing and debt are presented. The central government's total debt burden (p.1 of the IYR) at the end of the second quarter of the year is presented in the IYR. On p.19, paragraph 3.4 of the document "The Explanation of the execution of the budget for the first half 2016" (see link above) there is information on the external (2 276,38 mln.\$) and domestic (2.8 bln.\$) total debt burden at the end of the first half of the year as well as payment of the main debt (65.13 mln.\$). The complete information on amount of net new borrowing so far during the year, and the interest payments to-date on the outstanding debt are presented in the special report of the Ministry of

finance relating to the situation of the state debt on the end of the first half 2016 (see following link:<http://minfin.tj/index.php?do=static&page=gosdolg#sdolg> (<http://minfin.tj/index.php?do=static&page=gosdolg#sdolg>)). Its worth to mention that the Ministry prepares special reports on debt management which cover the complete information on situation of the government debt.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

75: Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

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

Answer: c. (33)

Sources: The Information on the government debt for the 1st Jul.2016: <http://minfin.tj/downloads/files/otchet-07-2016.pdf> (<http://minfin.tj/downloads/files/otchet-07-2016.pdf>)

Comments: Researcher: Yes, the information is presented for the composition of the total actual debt outstanding but it excludes some core elements. In the link above you can see interest rates on the debt; maturity profile of the debt but this data is for external debt only. No information for domestic debt is available. That's why my answer is "c".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

Answer: d.

Sources: n/a

Comments: Researcher: The MYR is not published.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The MYR was published and is available at the following URL: http://minfin.tj/downloads/nims%201_2016.pdf (http://minfin.tj/downloads/nims%201_2016.pdf).

Government Reviewer

Opinion: Not Qualified

Researcher response: The document cited by the reviewer doesn't provide updated estimates of expenditure, revenue, and debt, reflecting the impact of actual experience to date and revised projections for the full fiscal year. For this reason, according to OBS methodology, the MYR is considered not produced and not published. The score is unchanged.

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: N/A

Comments: Researcher: The MYR is not published.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The MYR was published and is available at the following URL: http://minfin.tj/downloads/nims%201_2016.pdf (http://minfin.tj/downloads/nims%201_2016.pdf).

Government Reviewer

Opinion: Not Qualified

IBP comment: See researcher's response to Q76.

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: N/A

Comments: Researcher: The MYR is not published.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The MYR was published and is available at the following URL: http://minfin.tj/downloads/nims%201_2016.pdf (http://minfin.tj/downloads/nims%201_2016.pdf). Expenditure estimates are presented by only functional and economic classification.

Government Reviewer

Opinion: Not Qualified

IBP comment: See researcher's response to Q76.

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: N/A

Comments: Researcher: The MYR is not published.

Peer Reviewer

Opinion: Agree with Comments

Comments: The MYR was published and is available at the following URL: http://minfin.tj/downloads/nims%201_2016.pdf (http://minfin.tj/downloads/nims%201_2016.pdf).

Government Reviewer

Opinion: Not Qualified

IBP comment: See researcher's response to Q76.

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: N/A

Comments: Researcher: The MYR is not published.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The MYR was published and is available at the following URL: http://minfin.tj/downloads/nims%201_2016.pdf (http://minfin.tj/downloads/nims%201_2016.pdf).

Government Reviewer

Opinion: Not Qualified

IBP comment: See researcher's response to Q76.

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: N/A

Comments: Researcher: The MYR is not published.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The MYR was published and is available at the following URL: http://minfin.tj/downloads/nims%201_2016.pdf (http://minfin.tj/downloads/nims%201_2016.pdf).

Government Reviewer

Opinion: Not Qualified

IBP comment: See researcher's response to Q76.

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: N/A

Comments: Researcher: The MYR is not published.

Peer Reviewer**Opinion:** Disagree**Suggested answer:** b.**Comments:** The MYR was published and is available at the following URL: http://minfin.tj/downloads/nims%201_2016.pdf (http://minfin.tj/downloads/nims%201_2016.pdf).**Government Reviewer****Opinion:** Not Qualified**IBP comment:** See researcher's response to Q76.

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:** N/A**Comments:** Researcher: The MYR is not published.**Peer Reviewer****Opinion:** Disagree**Suggested answer:** b.**Comments:** The MYR was published and is available at the following URL: http://minfin.tj/downloads/nims%201_2016.pdf (http://minfin.tj/downloads/nims%201_2016.pdf).**Government Reviewer****Opinion:** Not Qualified

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: b. (67)**Sources:** The YER: http://minfin.tj/downloads/otjet_po_ispolneniy_bydjet_4_kvartal_2015g4.pdf (http://minfin.tj/downloads/otjet_po_ispolneniy_bydjet_4_kvartal_2015g4.pdf) (tables 3-14, pp.4-13)**Comments:** Researcher: All actual outcomes of the expenditures are presented in comparison with the enacted levels. For instance if you look on table 3, p4 of the document (see link above) you can see planned (enacted) estimates in the second column, actual outcomes in the third column and percentage of the execution of expenditures in the last column of the table. And the same structure of presenting data is provided for all tables of expenditures. But its worth to note that most data is presented in tables and no narrative explanation is presented in the document. So my answer is "b".**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

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: b. (67)

Sources: http://minfin.tj/downloads/otjet_po_ispolneniy_bydjet_4_kvar...
(http://minfin.tj/downloads/otjet_po_ispolneniy_bydjet_4_kvartala_2015g4.pdf) (pp.4-13)

Comments: Researcher: Two of the three expenditure classifications are presented in the YER. There is economic and functional classification of the expenditures of the state and republican budget in the YER (pp.4-13). But my analyse shows that expenditures by administrative classification are not presented in the document. So that my answer is "b".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: b. (67)

Sources: http://minfin.tj/downloads/otjet_po_ispolneniy_bydjet_4_kvar...
(http://minfin.tj/downloads/otjet_po_ispolneniy_bydjet_4_kvartala_2015g4.pdf) (p.9-15).

Comments: Researcher: Most of the expenditures are presented by individual programs. For instance tables 9-13 present structural classes of the expenditures presented by detail programs as: 6.3.02. Applied research and experimental development in the field of social security and social protection (p.14), 4.4.01. Refresher courses (p.10) and etc. Each table covering data of state expenditures presneted by detail program classification (tables 3-14), so I think that answer "a" is much more appropriate for this question.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The researcher says 'most expenditures' but not all are presented by programs.

Government Reviewer

Opinion: Not Qualified

Researcher response: I made a double check and Yes I agree with the reviewer and revised my answer to "b"

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: b. (67)

Sources: The YER: http://minfin.tj/downloads/otjet_po_ispolneniy_bydjet_4_kvar...
(http://minfin.tj/downloads/otjet_po_ispolneniy_bydjet_4_kvartala_2015g4.pdf) (table 1, p.2; table 2, p.3).

Comments: Researcher: 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, see tables 1,2 of the link above. The revenue in the second column of the tables presents enacted estimates and the third column presents figures of the actual outcome.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

Answer: a. (100)

Sources: The YER: http://minfin.tj/downloads/otjet_po_ispolneniy_bydjet_4_kvar...
(http://minfin.tj/downloads/otjet_po_ispolneniy_bydjet_4_kvartala_2015g4.pdf) (table 1, p.2, table 2, p.3).

Comments: Researcher: The YER presents revenue by tax and non-tax categories. If you look at table 1, p.2 you can see State budget revenue presented by such Tax categories as: tax income, profit tax, social tax, property tax, VAT etc.and there is also revenue presented by non-tax category. On table 2, p.3 you can see the same figures for revenues of the republican budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: c. (33)

Sources: http://minfin.tj/downloads/otjet_po_ispolneniy_bydjet_4_kvar...
(http://minfin.tj/downloads/otjet_po_ispolneniy_bydjet_4_kvartala_2015g4.pdf) (p.2-3)

Comments: Researcher: The analyse of the sources of revenue presented in tables 1,2 of pp.2-3 (see link above) shows that most of the tax revenues includes programs categories as: VAT, property tax and etc. But non-tax revenue sources are not presented by individual programs. So my answer is "c".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: The YER: http://minfin.tj/downloads/otjet_po_ispolneniy_bydjet_4_kvar...
(http://minfin.tj/downloads/otjet_po_ispolneniy_bydjet_4_kvartala_2015g4.pdf)

Comments: Researcher: No, the research shows that borrowing and debt for the fiscal year are not presented in the YER.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

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://minfin.tj/downloads/otjet_po_ispolneniy_bydjet_4_kvar...
(http://minfin.tj/downloads/otjet_po_ispolneniy_bydjet_4_kvartala_2015g4.pdf)**Comments:** Researcher: No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented. The YER by structure divided into groups of tables which presents revenue and expenditures of the state and republican budgets. No macroeconomic forecast is presented in the YER.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

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://minfin.tj/downloads/otjet_po_ispolneniy_bydjet_4_kvar...
(http://minfin.tj/downloads/otjet_po_ispolneniy_bydjet_4_kvartala_2015g4.pdf)**Comments:** Researcher: The analyse of the YER shows that no any nonfinancial data as ecological or social elements of the reporting is not presented in the YER. So my answr is "d".**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

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://minfin.tj/downloads/otjet_po_ispolneniy_bydjet_4_kvar...
(http://minfin.tj/downloads/otjet_po_ispolneniy_bydjet_4_kvartala_2015g4.pdf)

Comments: Researcher: No, non-financial data (fro instance such as the volume of production, output per worker, the trend in market share) is not presented in the YER.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: b. (67)

Sources: The YER:http://minfin.tj/downloads/otjet_po_ispolneniy_bydjet_4_kvar...
(http://minfin.tj/downloads/otjet_po_ispolneniy_bydjet_4_kvartala_2015g4.pdf) (tables 4, 5, pp.5-6).

Comments: Researcher: 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. See link above. Most of this data is presented in the articles of Expenditure on social security benefits and assistance: 2.6.1.1. Social Security Benefits, 2.6.1.2. Social assistance benefits, 2.7.2.3. Compensation for food etc. But narrative explanation of this data is excluded in the YER. So, my answer is "b".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: b. (67)

Sources: The YER: http://minfin.tj/downloads/otjet_po_ispolneniy_bydjet_4_kvar...
(http://minfin.tj/downloads/otjet_po_ispolneniy_bydjet_4_kvartala_2015g4.pdf) (table 12, 13, pp.13-14)

Comments: Researcher: Table 12, p.13 of the YER presents expenditures of the extrabudgetary fund as "State budget expenditure on social insurance and protection" which include Social insurance and social security data. And the data in this tables present comparison of the original estimates (column 2 of the tables) of extra-budgetary funds and the actual outcome (column 3 of the tables).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: During an IBP review the score was changed from 'a' to 'b' as a narrative on the extra-budgetary funds is not included in the cited report.

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: b.

Sources: The YER: http://minfin.tj/downloads/otjet_po_ispolneniy_bydjet_4_kvartala_2015g4.pdf

Comments: Researcher: No, a financial statement is neither part of the Year-End Report nor released as a separate report. My (<http://report.My>) consultations with officials of the Ministry of finance proved the fact that financial statement is not published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: d.

Sources: N/A

Comments: Researcher: Audit report is not published

Peer Reviewer

Opinion: Agree with Comments

Comments: The Chamber of Accounts only produces financial audits but they are not made publicly available.

Government Reviewer

Opinion: Not Qualified

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: d.

Sources: N/A

Comments: Researcher: Audit report is not published

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The Chamber of Accounts' financial audit captures the state expenditure budget as a whole but is not made publicly available; hence difficult to ascertain whether it captures all expenditures or at least two-thirds.

Government Reviewer

Opinion: Not Qualified

IBP comment: The Audit report is not published, hence score "d" remains appropriate.

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: d.

Sources: N/A

Comments: Researcher: Audit report is not published

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Less than two-thirds is the estimated figure which I have heard in my meetings with the Chamber of Accounts' officials and representatives of international development institutions.

Government Reviewer

Opinion: Not Qualified

IBP comment: See response to Q99.

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

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

Answer: b.

Sources: N/A

Comments: Researcher: Audit report is not published

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

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

Answer: d.

Sources: N/A

Comments: Researcher: My meetings with officials from the Ministry of finance showed that there is no reports published on steps executive take to address audit recommendations or findings.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: The SAI: <http://sai.tj/index.php/ru/reglament> (<http://sai.tj/index.php/ru/reglament>)

Comments: Researcher: On the website of the SAI there is some reports published which present some information of the activity of the SAI, but there is no information on steps the executive has taken to address audit recommendations

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: The Independent Fiscal Institution (IFI) doesn't exist in Tajikistan that contributes budget analyses to the budget formulation and/or approval process.

Comments: Researcher: I couldn't find any regulation, law or legal act which declares the existence and/or necessity of building of the IFI in Tajikistan. And my interviews with ministry officials also showed that such kind of Institution doesn't exist in Tajikistan. In Tajikistan according to the practice there is the only one the Independent audit institution which provides the independent audit of the execution of the state budget is the SAI (The Accounts Chamber of the Republic of Tajikistan) and there is no any other kind of Independent fiscal institutions.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: There is no IFI in Tajikistan.

Comments: Researcher: n/a

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

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:** There is no IFI in Tajikistan**Comments:** Researcher: n/a**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

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:** There is no IFI in Tajikistan**Comments:** Researcher: n/a**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

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:** 1) The law on the Majlisi Namoyandagon Majlisi Oli of the Republic of Tajikistan (Parliament): http://www.pbo.tj/upload/laws/o_madzhlisi_oli_respubliki_tad... (http://www.pbo.tj/upload/laws/o_madzhlisi_oli_respubliki_tadzhikistan.doc) 2) The website of the Majlisi Namoyandagon Majlisi Oli of the Republic of Tajikistan (Parliament): <http://parlament.tj> (<http://parlament.tj>) 3) The website of the Committee of the Majlisi Namoyandagon Majlisi Oli of the Republic of Tajikistan for economics and finance: <http://www.pbo.tj/> (<http://www.pbo.tj/>)

Comments: Researcher: 1) The law about Majlisi Namoyandagon Majlisi Olii of the Republic of Tajikistan, 2000 (Parlament) doesn't require the the Parliament or the Committee for the economics and finance to conduct budget hearings or debates about the budget policies, budget priorities prior to the tabling of the EBP. And in the practice the situation the same. The budget policy as well as priorities are discussing during the debates on the EBP, i.e. after the EBP being tabled to the Parliament. 2) The information about the debates and hearings of the Parliament and its committees is published on the website of the Parliament (see link above) and I didn't find any Parliament debate or committee hearing on the issue of discussing budget policy prior the discussing the EBP. 3) There is the Committee for economics and finance of the Parliament which discusses the EBP and makes analyse of the execution of the budget and on the website of this committee (see link above) I also didn't find the information on the prior debating the budget policy. 4) Recently I got the feedbacks from the specialists of the Secretary under the Committee for economics and finance of the Parliament -Ms.Ludmila Borunova (lyudmila_borunova@dai.com (mailto:lyudmila_borunova@dai.com)), who commented that not Parliament nor Committee do not debate budget policy prior the tabling the EBP. That's why I chosed answer "d".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: b. (67)

Sources: 1) Link to the law on Public finance of the Republic of Tajikistan, 2011: http://www.pbo.tj/upload/laws/o_gosudarstvennih_finansah_res... (http://www.pbo.tj/upload/laws/o_gosudarstvennih_finansah_respubliki_tadzhikistan.doc) 2) Parliamentary discussion on EBP 2017 FY: <http://parlament.tj/news/dar-sh%D3%AFroi-ma%D2%B7lisi-namoya...> (<http://parlament.tj/news/dar-sh%D3%AFroi-ma%D2%B7lisi-namoyandagon-barras%D3%A3-shud-8/>)

Comments: Researcher: 1) The article 43, item 4 of the Law on public finance of the Republic of Tajikistan (see link to the document above) requires that Government must submit the EBP to the Palament no later then November 1 of the year. 2) The practice show that Parliament usually starts debating the EBP in the middle (14 November 2016) of the November (see links on the brief information about the parliament discussions on EBP for 2017 FY: (<http://parlament.tj/news/dar-sh%D3%AFroi-ma%D2%B7lisi-namoya...> (<http://parlament.tj/news/dar-sh%D3%AFroi-ma%D2%B7lisi-namoyandagon-barras%D3%A3-shud-8/>)). 3) the interview of the specialists of the Committee for the economics and finance of the parliament also proves the fact the Parliament receives the EBP usually at the end of October or somites at the beginnig of the November. That's why I chosed answer "b".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: 1) The link to the enacted budget for 2017 FY: <http://minfin.tj/downloads/zakon-bujet-ru-2017.pdf> (<http://minfin.tj/downloads/zakon-bujet-ru-2017.pdf>) 2) Link to information of the Parliament relating to the EBP 2017 FY approval: <http://parlament.tj/news/dar-sh%D3%AFroi-ma%D2%B7lisi-namoya...> (<http://parlament.tj/news/dar-sh%D3%AFroi-ma%D2%B7lisi-namoyandagon-barras%D3%A3-shud-8/>) (look at the sublink : "Бучети давлатии Ҷумҳурии Тоҷикистон барои соли 2017 қабул гардид. 16.11.2016") 3) Link to information of the Parliament relating to the EBP 2016 FY approval: http://parlament.tj/category/jalasai_mn/page/7/ (http://parlament.tj/category/jalasai_mn/page/7/) (look at the sublink : "Қонуни ҶТ «Дар бораи Бучети давлатии ҶТ барои соли 2016» қабул шуд 18.11.2015")

Comments: Researcher: According to the practice the legislature approves the budget in the middle of the November (16 November 2016, 18 November 2015, 19 november 2014) and it is at least one month in advance of the start of the budget year. For instance if you look at the information on hte website of the Parliament (see link#2 above) you can see that legislature approved the budget for 2017 FY on the 16th November 2016 (see link#3 above), and the date of approval of the budget for 2016 FY was 18 November 2015, for 2015 FY it was 19 November 2014 (link "http://parlament.tj/category/jalasai_mn/page/12/" (http://parlament.tj/category/jalasai_mn/page/12/)) - no longer works that's why I didn't indicate it in the source). That's why we can conclude that the legislature approves the budget at least one month in advance of the start of the budget year, and I chosed answer "a".

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**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: b. (67)

Sources: 1) The law on Majlisi oli of the Republic of Tajikistan, 2000: http://mmk.tj/library/dar_borai_machlisi_olii_cht.doc (http://mmk.tj/library/dar_borai_machlisi_olii_cht.doc) (article 37). 2) The law on Public finance of the Republic of Tajikistan, 2011: http://mmk.tj/library/dar_borai_moliyai_davlatii_cht.doc (http://mmk.tj/library/dar_borai_moliyai_davlatii_cht.doc) (article 49, 51). 3) Feedback of the specialist George Gridilian, Analyst of the EFC Secretariat of the Parliament of Tajikistan, DAI Tajikistan SPFM Project. Email: george_gridilian@dai.com (mailto:george_gridilian@dai.com)

Comments: Researcher: I made a double check of the response and had some additional consultations with specialists and come to the conclusion that Parliament has the legal authority to amend the EBP (article 128 of the Reglament of the Majlisi Namoyandagon of Majlisi Oli of the Republic of Tajikistan. see link: http://www.adlia.tj/show_doc.fwx?Rgn=2147 (http://www.adlia.tj/show_doc.fwx?Rgn=2147))but with some limitations. Limitations means that in the case of a disagreement on the characteristics of the Budget, Majlisi Namoyandagon may propose to the Government the Republic of Tajikistan to form a joint conciliation commission to overcome them. But it doesn't mean that the Parliament is very limited in its legal authority, because the Parliament has the right to propose amendments to the wide range of parameters of the EBP. So that my answer is "b".

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**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: c. (33)

Sources: Interview with the socialist of the Committee for economics and finance of the Majlisi Namoyandagon Majlisi Oli of the Republic of Tajikistan (the legislature)

Comments: Researcher: My consultations with specialists from the legislature body (Mr.George Gridilian, Analyst of the EFC Secretariat of the Parliament of Tajikistan) proved the fact that by legal aspect the legislature has power in law to ammendment the draft budget (Chapter 15, p. 413, 416 of the Regulations of MN MO RT) but during the last discussions no amendments were offered.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**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: c. (33)

Sources: The website of the Committee for the economics and finance of the Majlisi Namoyandagon Majlisi Oli of the Republic of Tajikistan: <http://www.pbo.tj/ru/analyses/> (<http://www.pbo.tj/ru/analyses/>)

Comments: Researcher: There is a specialized budget committee in the Parliament called as the Committee for the economics and finance of the Majlisi Namoyandagon Majlisi Oli of the Republic of Tajikistan. Within the framework of the project "Capacity building of the Parliament of Tajikistan in the field of public finance management" program "Strengthening the elements of management in Tajikistan" with the financial support of the World Bank and the UK Ministry for International Development (DFID) the Committee makes the analyse of the some key budget documents on the phase of the execution of the budget (see link to the analytical documents in the source), but there is no any analytical document on the EBP published. And the interview with the specialist of the Committee proved the fact that the Committee makes analyse of the EBP and organize discussion on its results and recommendations. That's why I chosed answer "c".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: c. (33)

Sources: Legal Department of the Office of the Majlisi Namoyandagon - for more then 10 days, Committee on Rule of law, Defense and Security - more then 10 days, Committee on Energy, Industry, Construction and Communication - more then 10 days, as the parliament official says.

Comments: Researcher: The interview with the specialist of the Committe for economics and finance of the Parliament of Tajikistan proved the fact that sector committees organize analyse of the executive budget proposal relating to their sectors expenditures and provide their results and feedbacks to the Committee. But unfortunately the results of the analyse and feedbacks are not published.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: a. (100)

Sources: 1) Analyse of the execution of the state budget for the first half of 2016: http://www.pbo.tj/ru/activity/hearings/Committee%20hearings_2of%20the%20execution%20of%20State%20budget%20for%201%20half%202016_FINAL.pdf 2) Analyse of the execution of the state budget for the first quarter of 2016: <http://www.pbo.tj/ru/activity/hearings/slushaniy%20v%20KEF/A...> (<http://www.pbo.tj/ru/activity/hearings/slushaniy%20v%20KEF/Analysis%20of%20the%20execution%20of%20State%20budget%20for%201Q%202016.pdf> 3) Analyse of the execution of the Law on state budget for 2015: <http://www.pbo.tj/upload/Analysis/%D0%90%D0%BD%D0%B0%D0%BB%D0%B8%D0%B7%20%D0%97%D0%B0%D0%BA%D0%BE%D0%BD%D0%B0> (<http://www.pbo.tj/upload/Analysis/%D0%90%D0%BD%D0%B0%D0%BB%D0%B8%D0%B7%20%D0%97%D0%B0%D0%BA%D0%BE%D0%BD%D0%B0>)

Comments: Researcher: The Secretary under the Committee for economics and finance of the Majlisi Namoyandagon Majlisi Oli of the Republic of Tajikistan examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and

recommendations on its website (<http://www.pbo.tj/ru/analyses> (<http://www.pbo.tj/ru/analyses>)). And there you can find the analytical documents on the execution of the state budget of the first half of 2016 BY (link#1), analysis of the execution of the budget for the first quarter 2016 (link#2), analysis of execution of the state budget for 2015 budget year (link#3) and other time periods. As it lies within the criteria "a" of this question I chose the answer "a".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: a. (100)

Sources: Law "On Public Finance of the Republic of Tajikistan", 2011 (Article 50 on page 27):

http://mmk.tj/library/dar_borai_moliyai_davlatii_cht.doc (http://mmk.tj/library/dar_borai_moliyai_davlatii_cht.doc)

Comments: Researcher: Law "On Public Finance of the Republic of Tajikistan" stipulates (Article 50 on page 20) that shifting funds is allowed for up to 10 percent of the line-item cost within the budget of a single administrative unit. This procedure requires only approval by Ministry of Finance.

Otherwise legislature needs to approve before shifting funds is allowed. And the interview with Mr. Aziz Ashuriyon (the representative of the Department for cumulative planning of the state and republican budget) proves the fact that in practice the executive seeks approval of the legislature on this topic.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: The law on public finance of the Republic of Tajikistan (article 51, item 3): http://mmk.tj/library/dar_borai_moliyai_davlatii_cht.doc

(http://mmk.tj/library/dar_borai_moliyai_davlatii_cht.doc) Please look at the information of the Parliament relating to the approval of amendments to the Law on state budget of Tajikistan for 2017 FY (<http://parlament.tj/news/barrasii-5-masala-dar-%D2%B7alasai-...>

(<http://parlament.tj/news/barrasii-5-masala-dar-%D2%B7alasai-ma%D2%B7lisi-namoyandagon/>))

Comments: Researcher: The regulation of spending excess revenue of the budget is stipulated in the Law on public finance of Tajikistan. Article 51, item 3 says that in case of the exceed of the revenue more than 10% of the planning results the Government must get prior approval of the legislature. In practice in the case of excess of revenue more than 10%, the Government sends the "Proposal of the amendments to the Law on state budget of Tajikistan" to the legislature which involves the seek of the use of exceed revenue and Parliament must discuss it within 15 days. As the Law regulates the use of the exceed revenue by getting prior approval of the legislature.

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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: The Law on public finance of the Republic of Tajikistan (article 51, item 3): http://mmk.tj/library/dar_borai_moliyai_davlatii_cht.doc (http://mmk.tj/library/dar_borai_moliyai_davlatii_cht.doc) Please look at the information of the Parliament relating to the approval of amendments to the Law on state budget of Tajikistan for 2017 FY (<http://parlament.tj/news/barrasii-5-masala-dar-%D2%B7alasai-...> (<http://parlament.tj/news/barrasii-5-masala-dar-%D2%B7alasai-ma%D2%B7lisi-namoyandagon/>))

Comments: Researcher: The executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. For instance relating to the legal regulation the "In the case of a reduction or increase of the incomes to the budget, which could result in 10% or more change in revenue from the approved annual budget, the Government drafts the supplementary budget which involves changes and amendments to the Law on State Budget of Tajikistan for the relevant BY and submits it to the legislature for approval". And interview with the official from the Ministry of finance (Mr. Aziz Ashuriyon) proves this fact in the practice.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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: The Law on public finance of Tajikistan, 2011 (article 65, item 1): http://mmk.tj/library/dar_borai_moliyai_davlatii_cht.doc (http://mmk.tj/library/dar_borai_moliyai_davlatii_cht.doc)

Comments: Researcher: The Committee on economics and finance of the Parliament analyses it. It was done during the latest committee discussions in November 2016. Here email of the contact person from the Secretary of the Committee if you have further questions: Lyudmila_Borunova@dai.com (mailto:Lyudmila_Borunova@dai.com) As regulated by the Law on public finance (article...) the SAI submits the report on auditing the YER to the President and Parliament of the Republic of Tajikistan by 1st October each year. And then the audit report is examined in the Committee discussions. But not any report on the findings of the audit report is not published by the Committee and the interview with the specialists of the Committee proves this fact. That's why I chose the answer "c" which means that the committee did not publish any report with findings and recommendations.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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: The Law on the Accounts Chamber of the Republic of Tajikistan, 2011 (article 11): http://mmk.tj/library/dar_borai_pralatai_hisoboti_cht.doc (http://mmk.tj/library/dar_borai_pralatai_hisoboti_cht.doc)

Comments: Researcher: As stipulated in the article 11 of the Law on the Accounts Chamber of the Republic of Tajikistan (SAI) - The procedure of appointment of the head and deputy head of the Accounting Chamber": The candidates for head and deputy head of the Accounting chamber are proposed by the President of the Republic of Tajikistan and appointed by the Majlisi Namoyandagon Majlisi Oli (Parlament) of the Republic of Tajikistan for the period of 7 years. The head and the deputy head of the Accounting chamber cannot be appointed to their positions for more than 2 periods (elections).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: The Law on the Accounts Chamber of the Republic of Tajikistan, 2011 (article 14, item 3):

http://mmk.tj/library/dar_borai_pralatai_hisoboti_cht.doc (http://mmk.tj/library/dar_borai_pralatai_hisoboti_cht.doc)

Comments: Researcher: As stipulated in the Law on the Accounts Chamber of the Republic of Tajikistan (article 14, item 3) the head of the Accounts Chamber can be prematurely removed from office on the proposal on the President of the Republic of Tajikistan and approval of the Majlisi Namoyandagon Majlisi Oli of the Republic of Tajikistan (the Parliament).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: b. (67)

Sources: The Law on the Accounts Chamber of the Republic of Tajikistan, 2011 (article 8, item 8):

http://mmk.tj/library/dar_borai_pralatai_hisoboti_cht.doc (http://mmk.tj/library/dar_borai_pralatai_hisoboti_cht.doc)

Comments: Researcher: 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. According to the legal regulation - the article 8, item 6 of the Law on the Accounts Chamber of the Republic of Tajikistan, 2011 - "the amount of the wages of the chairman, deputy chairman and chief auditors of the Accounts Chamber, as well as the terms and procedures of their payment is determined by the President of the Republic of Tajikistan" (the executive).

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**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:** The Law on the Accounts Chamber of the Republic of Tajikistan, 2011 (article 6, item 1):http://mmk.tj/library/dar_borai_pralatai_hisoboti_cht.doc (http://mmk.tj/library/dar_borai_pralatai_hisoboti_cht.doc)**Comments:** Researcher: According to the legal regulation stipulated in the Law on the Accounts Chamber of the Republic of Tajikistan (article 6, item 1) the Accounts Chamber selects the objects for auditing, decides which audit to take and what kind of methodology to use independently from any executive body and independently from the heads of those organizations which are selected for auditing. Thus we can conclude that the SAI has full discretion to decide which audits it wishes to undertake.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified**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: d.**Sources:** The Law on the Accounts Chamber of the Republic of Tajikistan, 2011 (article 36): http://mmk.tj/library/dar_borai_pralatai_hisoboti_cht.doc (http://mmk.tj/library/dar_borai_pralatai_hisoboti_cht.doc)**Comments:** Researcher: As it is stipulated in the Law on the Accounts Chamber of the Republic of Tajikistan (article 36) - "At least once every five years in order determined by the President of the Republic of Tajikistan, the quality of audits conducted by the Accounting Chamber is estimated, the conclusion of which is sent to the President of the Republic of Tajikistan and Majlisi Namoyandagon of the Majlisi Oli of the Republic of Tajikistan (Parliament)". And as the Accounts Chamber has been established recently (in 12 December 2011) the audit process of the SAI hasn't been reviewed yet.**Peer Reviewer****Opinion:** Agree with Comments**Comments:** Technically yes, and I agree with the researcher's scoring based on reference to current legislation, but the SAI has only been formed in 2011 and has never been reviewed by an independent agency since then.**Government Reviewer****Opinion:** Not Qualified**IBP comment:** While the law provides for such a review, in practice no such review had been undertaken in the past five years. For this reason, score "d" is appropriate.**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: c. (33)

Sources: The Law on the Accounts Chamber of the Republic of Tajikistan, 2011 (article 8, item 7):
http://mmk.tj/library/dar_borai_pralatai_hisoboti_cht.doc (http://mmk.tj/library/dar_borai_pralatai_hisoboti_cht.doc)
http://ru.parlament.tj/category/jalasai_mn/ (http://ru.parlament.tj/category/jalasai_mn/)

Comments: Researcher: The legal framework allows to the members of the Accounts Chamber to take part and testify in hearings of a committee of the legislature (article 8, item 7 of the Law on the Accounts Chamber of Tajikistan) where the annual reports on the execution of the state budget and other budget issues are discussed. In practice the interview with the specialists from the Committee for economics and finance shows that members of the Accounts Chamber very rarely take part in hearings or discussions of the Legislature and only in the case when it is needed.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: 1) Instruction (of the Ministry of finance of Tajikistan) for the formation of the indicators of the state budget of the Republic of Tajikistan for 2017-2019 years: 2) The information on budget hearings organized by the Committee for economics and finance of the Parliament of Tajikistan (page 13): <http://www.pbo.tj/ru/about/news/182/> (<http://www.pbo.tj/ru/about/news/182/>)

Comments: Researcher: For today the only one mechanism for public participation in discussion of the annual budget prior to the budget being tabled in parliament is an organization of budget hearings of the local budgets by the part of the legislature. There are some rare situations of organization of budget hearings in the practice. For example the latest one was held on September 29, 2016 where pilot public hearings on the local budget were held. It was organized in the framework of the meeting of the deputy of the Majlisi Namoyandagon of the Majlisi Oli of the Republic of Tajikistan (Parliament) Mr. Sufi H.S. with voters in Rudaki district of Tajikistan. But the analysis shows that such kind of events are organized not systematically and there is no legal regulation that requires building such mechanisms into practice. But as it comes from the question the mechanisms must be initiated by the executive not legislature and in the files my analysis shows that from the part of the main executive which are involved in the budget process (such as the Ministry of finance or the Permanent budget Commission of the Government) such kind of activities not organized and not defined in the practice. For instance the Ministry of finance has internal regulation for formation of the indicators of the state budget (see link #2 above, page 13) which stipulates that the Ministry of finance by its budget commissions organize budget hearings where the main managers of the budget funds (as line ministries) participate. But there is no situation about the public engagement in this process defined in the document. And the Interview with the representative of the ministry of finance Mr. Aziz Ashuriyon proves the fact that citizens or other public groups usually do not participate on these ministry hearings. That's why I chose answer "d".

Peer Reviewer

Opinion: Agree with Comments

Comments: I slightly disagree with the researcher's last statement in 'Comments' section. It is not that individual taxpayers and civil society activists are not willing to engage with the Ministry of Finance. On the contrary, it is the Ministry of Finance's fault for not inviting broader civil society representatives to take part in consultation during the formulation of the annual budget.

Government Reviewer

Opinion: Not Qualified

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: 1) Instruction (of the Ministry of finance of Tajikistan) for the formation of the indicators of the state budget of the Republic of Tajikistan for 2017-2019 years (page 13): http://minfin.tj/downloads/instruksiy_2017-2019.pdf (http://minfin.tj/downloads/instruksiy_2017-2019.pdf) 2)

Budget hearings: <http://www.pbo.tj/ru/about/news/182/> (<http://www.pbo.tj/ru/about/news/182/>) 3) the Law on public finance of the Republic of Tajikistan, 2011: http://mmk.tj/library/dar_borai_moliyai_davlatii_cht.doc (http://mmk.tj/library/dar_borai_moliyai_davlatii_cht.doc)

Comments: Researcher: The organization of public hearings by the legislature (but not executive) is the new one mechanism which has been recently piloted in some districts of Tajikistan (see the link to one of the events above). And the analyse shows that the event include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the discussion of the formulation of the annual local budget. Fore example on the case of the recent public hearing we can conclude that before organization of hearings a focus group with the participation of all stakeholders, namely the representatives of the local public authorities, civil society and business communities was conducted. Focus group participants under the guidance of national experts held discussions on four socially-oriented topics that affect all spheres of social life area: housing and communal services; the water sector; the education sector and fiscal policy. Following the discussions, recommendations were developed and presented at the session of the plenary meeting (<http://www.pbo.tj/ru/about/news/182/> (<http://www.pbo.tj/ru/about/news/182/>)). Thus I can conclude that the Committee for economics and finance of the Parliament of Tajikistan takes concrete steps for involvement of vulnerable groups by representing CSOs and others. But relating to the main executive bodies which are involved in the budget formulation process as I stipulated in the question 125 - there are no mechanisms for public engagement in the process of formulation of the budget provided by the Mynbistry of finance or any other chief financial executive body. That's why I chosed answer 'd'.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: n/a

Comments: Researcher: The mechanisms for public participation are not elaborated and/or used in the practice by the executive (see answers to the questions 125 and 126 of the questionnaire).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: The Law on the Public finance of the Republic of Tajikistan, 2011: http://mmk.tj/library/dar_borai_moliyai_davlatii_cht.doc (http://mmk.tj/library/dar_borai_moliyai_davlatii_cht.doc) The Law on the Majlisi Oli of the Republic of Tajikistan, 2000:

http://www.pbo.tj/upload/laws/o_madzhlisi_oli_respubliki_tad... (http://www.pbo.tj/upload/laws/o_madzhlisi_oli_respubliki_tadzhikistan.doc)

Comments: Researcher: On the legal basis I didn't find any regulation which could stipulate the possibilities of the public engagement in the process of the monitoring the implementation of the annual budget. Regarding the case of the organization of public hearings in the Rudaky district of Tajikistan (29 September 2016) it is important to note that at the end of the hearings the set of recommendations were developed and presented at the session of the plenary meeting (as its is said in the information note of: <http://www.pbo.tj/ru/news/182/> (<http://www.pbo.tj/ru/news/182/>)). But the concrete mechanisms by which we can observe the public inputs in monitoring the implementation of the annual budget are not discovered.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: The Law on the Majlisi Oli of the Republic of Tajikistan, 2000: http://www.pbo.tj/upload/laws/o_madzhlisi_oli_respubliki_tad... (http://www.pbo.tj/upload/laws/o_madzhlisi_oli_respubliki_tadzhikistan.doc) The Law on public finance of the Republic of Tajikistan, 2011: http://mmk.tj/library/dar_borai_moliyai_davlatii_cht.doc (http://mmk.tj/library/dar_borai_moliyai_davlatii_cht.doc)

Comments: Researcher: There is no legal regulation which stipulates inclusiveness of the public to discuss their needs or engagement of some vulnerable groups during the implementation of the annual budget. The interview of the official from the Ministry of finance and the analyse of internal regulation and other legal basis proves the fact that on the stage of the implementation of the annual budget the main financial executive - the Ministry of finance publishes the reports but no any other mechanisms of public engagement in the process of the implementation is used in the ministry.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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: n/a

Comments: Researcher: The mechanism of public engagement in the process of implementation of the annual budget is not used by the executive (the Ministry of finance or other chief executive body).

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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: n/a

Comments: Researcher: The executive doesn't engage with public in the budget process (see answers to the questions 125, 126, 129).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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

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

Answer: d.

Sources: n/a

Comments: Researcher: The government doesn't provide any mechanism for public engagement in the formulation of the budget (see answer to the question 125 of the questionnaire).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Not Qualified

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: n/a

Comments: Researcher: The executive doesn't provide any mechanism for public engagement in the process of implementation of the annual budget (see answer to the question 128).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: The instruction on formation of the draft of the state budget for 2017 and the forecast performance of the State Budget for 2018 - 2019 (Phase 2)(pages 4-5): http://minfin.tj/downloads/instruc_2017-2019.pdf (http://minfin.tj/downloads/instruc_2017-2019.pdf)

Comments: Researcher: The Ministry of finance publishes the timetable for formulating the Executive's Budget Proposal on the pages 4-5 of the document "The instruction on formation of the draft of the state budget for 2017 and the forecast performance of the State Budget for 2018 - 2019 (Phase 2)" (see the link above). And if you look at the table on page 5 of the document you will see the planned activity "Publication of the draft State Budget for 2017 on the website of the Ministry of Finance to the public: 15-20 August" and the next activity: "Budget hearings: according to the schedule". I think these activities are the mechanisms of participation incorporated into the timetable for formulating the Executive's Budget Proposal, but the problem is that the Budget hearings are mostly organized for line ministries and not available for public, if the public will be invited and be presented on it - then we can say that mechanism is working. That's why I chosed answer "b".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: n/a

Comments: Researcher: I didn't find any legal regulation of some any line ministry which could provide participation mechanism during the formulation or implementation of the annual budget. I think the issues we're discussing are new for the case of Tajikistan and therefore this issues are not on the top of their agenda.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: b. (67)

Sources: 1) The law on Majlisi Oli of the Republic of Tajikistan, 2000 (article 34): http://www.pbo.tj/upload/laws/o_madzhlisi_oli_respubliki_tad... (http://www.pbo.tj/upload/laws/o_madzhlisi_oli_respubliki_tadzhikistan.doc) 2) The case of public hearings in the Rudaky district of Tajikistan (29 Sept.2016): <http://www.pbo.tj/ru/news/182/> (<http://www.pbo.tj/ru/news/182/>)

Comments: Researcher: According to the Law on the Majlisi Oli of the Republic of Tajikistan (Parlament) the chamber of the Majlisi Namoyandagon (which hold public hearings on the formulation and execution of the annual budget) holds open sessions, and in some cases stipulated by the laws and Regulations of the Majlisi Namoyandagon may held closed sessions too (link#1 above, page 7, article 34, last paragraph). It means that any CSOs or public organization, citizens or mass media can participate on the sessions of the Majlisi Namoyandagon. So thus we can conclude that open sessions means that participation mechanism exists, but the problem is that the legislature doesn't widely invite public to open sessions. The participation mechanism is being established from the legislature part as a case of organization of Public hearings (see link#2 above). For instance the public hearings on the formulation of the budget of the Rudaky district of Tajikistan is an example of it.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

IBP comment: Comment (i) Score is being revised to "b" in the absence of any evidence that public can testify during these open public hearings. but focus group discussions were held prior to the public hearings. Comment (ii) Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: b. (67)

Sources: The case of the Public hearings in Rudaky district of the Tajikistan (29 Sept.2016): <http://www.pbo.tj/ru/news/182/>
(<http://www.pbo.tj/ru/news/182/>)

Comments: Researcher: Looking at the information provided by the Committee for economics and finance of the Majlisi Namoyandagon Majlisi Oli of the Republic of Tajikistan and having interview with its specialists on the results of the public hearings hold I can conclude that the following range of topics as the housing and utilities; the water sector; education and tax policy sector were in the centre of the discussions. This is four topics and it lies with the answer “b” of the question.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

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

Answer: d.

Sources: n/a

Comments: Researcher: Unfortunately I didn't find any prove or fact of feedbacks of the legislature according to the inputs which have been used during legislative deliberations on the annual budget. As a practice at the end of deliberation (see case of the Public hearings hold in the Rudaky district: <http://www.pbo.tj/ru/news/182/> (<http://www.pbo.tj/ru/news/182/>)) the set of recommendations is prepared which will be presented on the plenary sessions but the mechanism of getting feedbacks is unknown. And my consultations with the specialists from the Committee proves that.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. The appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: reports of the SAI: <http://sai.tj/index.php/tj/isobot-o> (<http://sai.tj/index.php/tj/isobot-o>)

Comments: Researcher: The Accounts chamber publishes very short content reports on its auditing activity. Besides as I stated in the Section 1 of the questionnaire - the audit report is not available to the public. The analysis of the practice of the sessions of the Majlisi Namoyandagon shows the fact that no public hearings on the deliberation of the audit reports are held. That's why I chose answer "d".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: The Law on the Accounts Chamber of the Republic of Tajikistan, 2011: http://mmk.tj/library/dar_borai_pralatai_hisoboti_cht.doc (http://mmk.tj/library/dar_borai_pralatai_hisoboti_cht.doc)

Comments: Researcher: I scrutinized the law on the Accounts Chamber of Tajikistan (SAI) and unfortunately didn't find any legal regulation to maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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 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: The Law on the Accounts Chamber of the Republic of Tajikistan, 2011: http://mmk.tj/library/dar_borai_pralatai_hisoboti_cht.doc (http://mmk.tj/library/dar_borai_pralatai_hisoboti_cht.doc)

Comments: Researcher: As I answered to the question 140 - the SAI - the analysis of the legal regulation of the activity of the Accounts Chamber of the Republic of Tajikistan proves the fact that there is no mechanism for public participation. As the citizens' inputs haven't been used to determine its audit program so there is no basis for feedbacks.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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: The Law on the Accounts Chamber of the Republic of Tajikistan, 2011 (article 26): http://mmk.tj/library/dar_borai_pralatai_hisoboti_cht.doc (http://mmk.tj/library/dar_borai_pralatai_hisoboti_cht.doc)

Comments: Researcher: Article 26 of the Law on the Accounts Chamber shows that the Accounts Chamber can use third-party experts for auditing (item 1 of the article), but the selection of third-party experts carried out within the order, represented by the Chairman of the Accounts Chamber and approved by the Board of the Accounting Chamber (item 3 of the article) which means that the mechanism through which the public can participate in audit investigations is not clear defined in the law. That's why I chosed answer "b".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

IBP comment: Despite repeated requests to the Government of Tajikistan for its comments on the draft Open Budget Questionnaire results, IBP did not receive a positive response to its invitation to review the draft Open Budget Questionnaire. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. The appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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