

# Open Budget Survey 2017

## Questionnaire

### Ukraine

January 2018

**COUNTRY QUESTIONNAIRE: UKRAINE**

**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:** Web-site of the Parliament [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=59706](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=59706)  
([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=59706](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=59706))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=59706](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=59706) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=59706](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=59706))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** 13 July 2016

**Sources:** Website of the Parliament [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=59706](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=59706)  
([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=59706](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=59706))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Additional reference, which confirms the date of the PBS' publication on July 13, 2016 (webpage of the Budget Committee of the Parliament): <http://budget.rada.gov.ua/kombjudjet/control/uk/publish/arti...>  
([http://budget.rada.gov.ua/kombjudjet/control/uk/publish/article;jsessionid=50CC57A3958949AE59E56E1882EC009F?art\\_id=57257&cat\\_id=44731](http://budget.rada.gov.ua/kombjudjet/control/uk/publish/article;jsessionid=50CC57A3958949AE59E56E1882EC009F?art_id=57257&cat_id=44731))

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** Date was determined with the use of Google search by date tool. The day identified by the Google engine, matches the one that is posted on the Parliaments website.

**Sources:** www.google.com (<http://www.google.com>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=59706](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=59706) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=59706](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=59706))

**Sources:** PBS is published on the website of the Parliament.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Please, be aware, that the full text of PBS was not published on the website of the government body that actually produced it (the Ministry of Finance and the Cabinet of Ministers) but only on the website of the Parliament.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** I agree with the Peer Reviewer's comment. Usual practice is to publish the finalized document on the Parliament website. On the MoF website a brief with key information is published. <http://www.minfin.gov.ua/news/view/uriad-skhvalyv-proekt-osn...> (<http://www.minfin.gov.ua/news/view/uriad-skhvalyv-proekt-osnovnykh-napriamiv-biudzhethnoi-polityky-na--rik?category=bjudzhet>. Sometimes) it is duplicated on the website of the Cabinet of Ministers (but it didn't happen in 2017).

**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:** <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=5970...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=59706&pf35401=395443>)

**Comments:** Researcher: PBS is published in .doc format, which refers to "C" Answer

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** e.

**Sources:** [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=59706](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=59706) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=59706](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=59706))

**Comments:** Researcher: PBS is publicly available.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** N\A

**Sources:** [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=59706](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=59706) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=59706](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=59706))

**Comments:** Researcher: Option “e” was selected in question PBS-6a therefore the answer is N\A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** "Budget Policy Guidelines for 2017" "Основні напрями бюджетної політики на 2017 рік"

**Sources:** [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=59706](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=59706) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=59706](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=59706))

**Comments:** Researcher: Full title of the PBS in Ukraine is "Budget Policy Guidelines for 2017". It is published on the website of the Parliament as "Draft of the Resolution on Budget Policy Guidelines for 2017".

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

a. Yes

b. No

**Answer:** a.

**Sources:** <http://www.minfin.gov.ua/news/view/ministerstvo-finansiv-pre...> (<http://www.minfin.gov.ua/news/view/ministerstvo-finansiv-predstavlylo-proekt-osnovnykh-napriamkiv-biudzhethnoi-polityky-na--rik?category=bjudzhet&subcategory=bjudzhet-nastupnogo-roku>)

[http://www.minfin.gov.ua/uploads/redactor/files/PBS\\_CB\\_2017...](http://www.minfin.gov.ua/uploads/redactor/files/PBS_CB_2017...) ([http://www.minfin.gov.ua/uploads/redactor/files/PBS\\_CB\\_2017.pdf](http://www.minfin.gov.ua/uploads/redactor/files/PBS_CB_2017.pdf))

**Comments:** Researcher: There is a simplified presentation of PBS for non-professionals of the website of the Ministry of Finance.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** FY 2017

**Sources:** [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032))

**Comments:** Researcher: Latest EBP available is EBP for BY 2017.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** 15 September 2016

**Sources:** [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032))

**Comments:** Researcher: The EBP for BY 2017 was published on the 15th of September 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032))

**Comments:** Researcher: The EBP for BY 2017 was published on the 15th of September 2016, which supports an "a" answer.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** On the 15th of September 2016 the EBP for BY 2017 was submitted to the legislature for consideration, but was published partially without full text of EBP and supporting documents. Full text of the EBP and all supporting documents were published and became available to the public (free of charge) only on the 19th of September 2016. However, according to the OBS methodology the correct score remains "a". Sources: 1) Website of the Interfax-Ukraine News Agency: <http://interfax.com.ua/news/general/370442.html> (<http://interfax.com.ua/news/general/370442.html>) <http://ua.interfax.com.ua/news/general/370985.html> (<http://ua.interfax.com.ua/news/general/370985.html>) 2) Website of Deutsche Welle News in Ukraine: <http://www.dw.com/uk/%D0%BF%D1%80%D0%BE%D0%B5%D0%BA%D1%82-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D1%83-%D1%83%D0%BA%D1%80%D0%B0%D1%97%D0%BD%D0%B8-%D0%BD%D0%B0-2017-%D1%80%D1%96%D0%BA-%D0%BA%D1%81%D0%B5%D1%80%D0%BE%D0%BA%D0%BE%D0%BF%D1%96%D1%8F-%D1%86%D1%8C%D0%BE%D0%B3%D0%BE%D1%80%D1%96%D1%87%D0%BD%D0%BE%D0%B3%D0%BE-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D1%83/a-19562335>

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** 19 September 2016

**Sources:** [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032))

**Comments:** Researcher: The EBP was published within the time frame of the OBS methodology.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** On the 15th of September 2016 the EBP for BY 2017 was submitted to the legislature for consideration, but was published partially without full text of EBP and supporting documents. Full text of the EBP and all supporting documents were published only on the 19th of September 2016.

However, according to the OBS methodology the EBP was published within the required time frame. Sources: 1) Website of the Interfax-Ukraine News Agency: <http://interfax.com.ua/news/general/370442.html> (<http://interfax.com.ua/news/general/370442.html>)

<http://ua.interfax.com.ua/news/general/370985.html> (<http://ua.interfax.com.ua/news/general/370985.html>) 2) Website of Deutsche Welle News in Ukraine: <http://www.dw.com/uk/%D0%BF%D1%80%D0%BE%D0%B5%D0%BA%D1%82-%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D1%83-%D1%83%D0%BA%D1%80%D0%B0%D1%97%D0%BD%D0%B8-%D0%BD%D0%B0-2017-%D1%80%D1%96%D0%BA-%D0%BA%D1%81%D0%B5%D1%80%D0%BE%D0%BA%D0%BE%D0%BF%D1%96%D1%8F-%D1%86%D1%8C%D0%BE%D0%B3%D0%BE%D1%80%D1%96%D1%87%D0%BD%D0%BE%D0%B3%D0%BE-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D1%83/a-19562335>

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** We agree with the Peer Reviewer's comment, and changed the date, from the 15th to the 19th of September. The landing page of the EBP was created on the 15th, but it seems that some information was uploaded a bit later. Retrospective determination of the exact date is a bit tricky, because in Ukraine officially Laws are coming into force after the signing of the President & publication in officially printed press of the Parliament (19th of September in this case).

**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:** Date of publication was determined via Google search by date tool. The day identified by the Google engine matches the one that is posted on the Parliaments website.

**Sources:** [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032))

**Comments:** Researcher: Date of publication was determined via Google search by date tool.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The date of publication can be also determined via information from main News Agencies. According to the Interfax-Ukraine News Agency and Deutsche Welle in Ukraine, on the 15th of September 2016 the EBP for BY 2017 was submitted to the legislature for consideration, but was published partially without full text of EBP and supporting documents. Full text of the EBP and all supporting documents were published only on the 19th of September 2016. Sources: 1) Website of the Interfax-Ukraine News Agency: <http://interfax.com.ua/news/general/370442.html> (<http://interfax.com.ua/news/general/370442.html>) <http://ua.interfax.com.ua/news/general/370985.html> (<http://ua.interfax.com.ua/news/general/370985.html>) 2) Website of Deutsche Welle News in Ukraine:

<http://www.dw.com/uk/%D0%BF%D1%80%D0%BE%D0%B5%D0%BA%D1%82-%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D1%83-%D1%83%D0%BA%D1%80%D0%B0%D1%97%D0%BD%D0%B8-%D0%BD%D0%B0-2017-%D1%80%D1%96%D0%BA-%D0%BA%D1%81%D0%B5%D1%80%D0%BE%D0%BA%D0%BE%D0%BF%D1%96%D1%8F-%D1%86%D1%8C%D0%BE%D0%B3%D0%BE%D1%80%D1%96%D1%87%D0%BD%D0%BE%D0%B3%D0%BE-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D1%83/a-19562335>

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032))

**Sources:** The EBP is published on the website of Parliament: [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** b.

**Sources:** Link №1 <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399896>) Link №2 <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399897>)

**Comments:** Researcher: The annexes contain most numerical data in machine readable format, preferably .xls and few .pdf tables. That supports a "B" answer.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** "B" answer is correct, but there is a little clarification: PDFs files do not qualify as machine readable. However, the annexes contain some of the numerical data in a machine readable format .xls and .xlsx.

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The document is composed of the Law and the Annexes thereto. All annexes to the Law contain numerical information in a format .xls / .xlsx. The document submitted to the Parliament also includes informational materials in accordance with the Article 38 of the Budget Code of Ukraine. These informational materials are presented in .xls / .xlsx, .pdf and .doc / .docx formats.

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

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

**Answer:** e.

**Sources:** [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032))

**Comments:** Researcher: EBP is publicly available.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** N\A

**Sources:** [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032))

**Comments:** Researcher: EBP is publicly available.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** "Draft of the Law on the State Budget of Ukraine for BY 2017" "Проект Закону про Державний бюджет України на 2017 рік"

**Sources:** [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032))

**Comments:** Researcher: Full title of the EBP is "Draft of the Law on the State Budget of Ukraine for BY 2017".

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

a. Yes

b. No

**Answer:** a.

**Sources:** The EBP 2017 CB here <http://www.minfin.gov.ua/uploads/redactor/files/Budget%202017%20presentation.pdf>

**Comments:** Researcher: There is a simplified presentation of the EBP produced by the MoF.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Law of Ukraine "On the State Budget of Ukraine for 2017" with annexes and public information (information for citizens) is available at the official website of the Ministry of Finance of Ukraine under the following links: Link 1: <http://www.minfin.gov.ua/news/view/biudzhnet-ukrainy-?category=bjudzhnet&subcategory=bjudzhnet-nastupnogo-roku> Link 2: <http://www.minfin.gov.ua/uploads/redactor/files/Budget%20presentation%202017.pdf>

**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 Law - <http://zakon4.rada.gov.ua/laws/show/1801-19> (<http://zakon4.rada.gov.ua/laws/show/1801-19>) Annexes - <http://zakon4.rada.gov.ua/laws/file/text/50/f463274n157.zip> (<http://zakon4.rada.gov.ua/laws/file/text/50/f463274n157.zip>)

**Comments:** Researcher: EB for BY 2017 is evaluated in this Open Budget Survey questionnaire.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** 21 December 2015

**Sources:** <http://zakon4.rada.gov.ua/laws/show/928-19/page2> (<http://zakon4.rada.gov.ua/laws/show/928-19/page2>)

**Comments:** Researcher: The EB for BY 2016 was published on the 25th of December 2015. The EB for BY 2017 was published on the 21.12.16 <http://zakon2.rada.gov.ua/laws/show/1801-19> (<http://zakon2.rada.gov.ua/laws/show/1801-19>) <http://www.reuters.com/article/ukraine-crisis-budget-idUSS8N...> (<http://www.reuters.com/article/ukraine-crisis-budget-idUSS8N16N04M>)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** 21 December 2016

**Comments:** According to OBP methodology, we should apply to the EB for BY 2017 and not to the EB for BY 2016 (as the EB for BY 2017 was made available before December 31, 2016). The EB for BY 2017 was approved by the Parliament on December 21, 2016. Source: 1) Website of the Parliament: <http://portal.rada.gov.ua/news/Top-novyna/138871.html> (<http://portal.rada.gov.ua/news/Top-novyna/138871.html>) [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032)) 2) Website of Ukrainian News Agency 'Ukrainian News': <http://ukranews.com/ua/news/467683-rada-ukhvalyla-derzhbyudz...> (<http://ukranews.com/ua/news/467683-rada-ukhvalyla-derzhbyudzhet-na-2017-rik>)

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** The Peer Reviewer is correct, so the date in the response now refers to the 2017 Enacted Budget. The researcher did already include both dates of publication, for the 2016 and 2017 Enacted Budgets. The answer has been clarified.

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

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

**Answer:** a. (100)

**Sources:** <http://zakon2.rada.gov.ua/laws/show/1801-19> (<http://zakon2.rada.gov.ua/laws/show/1801-19>) <http://www.pravda.com.ua/news/2016/12/21/7130492/> (<http://www.pravda.com.ua/news/2016/12/21/7130492/>)

**Comments:** Researcher: EB for BY 2017 was published on the 21th of December 2016 - on the day of voting, that refers to the "A" answer.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The answer 'a' is correct, however, the date when the EB made available to the public is different. The Enacted Budget for 2017 was approved on December 21, 2016, but the final and full version of the EB for 2017 was published and became available to the public on December 27, 2016. It is still one week after the budget had been enacted. Sources: 1) Website of Ukrainian Legislative Base (available on the Parliament website) History of publication of the Law on State Budget for 2017: <http://zakon5.rada.gov.ua/laws/show/1801-19/ed20161221/card6...> (<http://zakon5.rada.gov.ua/laws/show/1801-19/ed20161221/card6#Public>) 2) Website of the Official Newspaper of the Parliament 'Voice of Ukraine' ('Holos Ukrayiny'): <http://www.golos.com.ua/article/281780> (<http://www.golos.com.ua/article/281780>) 3) Media Resource: <http://www.depo.ua/ukr/money/zakon-ukrayini-pro-derzhbyudzhe...> (<http://www.depo.ua/ukr/money/zakon-ukrayini-pro-derzhbyudzhet-2017-vzhe-opublikovano-28122016113200>)

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** We agree with the Peer Reviewer's comment.

**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:** December 27, 2016

**Sources:** <http://zakon4.rada.gov.ua/laws/show/928-19/page2> (<http://zakon4.rada.gov.ua/laws/show/928-19/page2>) <http://www.pravda.com.ua/news/2015/12/25/7093690/> (<http://www.pravda.com.ua/news/2015/12/25/7093690/>)

**Comments:** Researcher: The date is stated in the document itself and doublechecked via articles published in mass media.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** 27 December 2016

**Comments:** The Enacted Budget for 2017 was approved on December 21, 2016, but the final and full version of the EB for 2017 was published on December 27, 2016. Sources: 1) History of publication of the Law on State Budget for 2017 available on the Parliament website: <http://zakon5.rada.gov.ua/laws/show/1801-19/ed20161221/card6...> (<http://zakon5.rada.gov.ua/laws/show/1801-19/ed20161221/card6#Public>) 2) Website of the Official Newspaper of the Parliament 'Voice of Ukraine' ('Holos Ukrayiny'): <http://www.golos.com.ua/article/281780>

(<http://www.golos.com.ua/article/281780>) 3) Media Resource: <http://www.depo.ua/ukr/money/zakon-ukrayini-pro-derzhbyudzhe...>  
(<http://www.depo.ua/ukr/money/zakon-ukrayini-pro-derzhbyudzhet-2017-vzhe-opublikovano-28122016113200>)

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** We agree with the Reviewer's comment. The initial approach of determining the date was not accurate.

**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 date of publication of the EB for 2017 can be determined using the information from the history of publication of the Law on State Budget for 2017 on the Parliaments' web-site.

**Sources:** <http://zakon5.rada.gov.ua/laws/show/1801-19/ed20161221/card6...> (<http://zakon5.rada.gov.ua/laws/show/1801-19/ed20161221/card6#Public>)

**Comments:** Researcher: The date is stated in history of amendments which is available on the Parliaments website & was doublechecked via articles published in mass media.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** The date of publication of the EB for 2017 can be determined using the information from the History of publication of the Law on State Budget for 2017 (available on the Parliaments website) as well as via articles published in mass media.

**Comments:** First, according to the OBP methodology we should apply to the EB for 2017, while the researcher applies to the EB for 2016. The EB for 2017 was published on December 27, 2016 (before December 31, 2017 and one week after the budget has been enacted). Second, the date of publication of the EB for 2017 can be determined using the information from the History of publication of the Law on State Budget for 2017 (available on the Parliaments website) as well as via articles published in mass media. The researcher indicates that the date of the EB is stated in the history of amendments which is incorrect as it informs only about the date of budget approval, which doesn't match with the date of publication. Sources: 1) Website of Ukrainian Legislative Base (available on the Parliaments website) History of publication of the Law on State Budget for 2017: <http://zakon5.rada.gov.ua/laws/show/1801-19/ed20161221/card6...> (<http://zakon5.rada.gov.ua/laws/show/1801-19/ed20161221/card6#Public>) 2) Media Resource: <http://www.depo.ua/ukr/money/zakon-ukrayini-pro-derzhbyudzhe...> (<http://www.depo.ua/ukr/money/zakon-ukrayini-pro-derzhbyudzhet-2017-vzhe-opublikovano-28122016113200>)

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** I do agree with the Peer Reviewer. Sources box was updated accordingly.

**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://zakon3.rada.gov.ua/laws/show/1801-19> (<http://zakon3.rada.gov.ua/laws/show/1801-19>)

**Sources:** <http://zakon3.rada.gov.ua/laws/show/1801-19> (<http://zakon3.rada.gov.ua/laws/show/1801-19>)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** <http://zakon3.rada.gov.ua/laws/show/1801-19> (<http://zakon3.rada.gov.ua/laws/show/1801-19>)

**Comments:** The web link refers to the EP for 2016, which is incorrect. According to the OBS methodology we should apply to the EB for 2017 as it was published on December 27, 2016 (before December 31, 2017 and one week after the budget has been enacted).

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** We agree with the Peer Reviewer's comment. It's a technical mistake, initially EB 2016 was examined, due to the closeness of the budget adoption to the cutoff date. The question was not updated after the switching to the EB 2017.

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

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

**Answer:** a.

**Sources:** Landing page - the Law itself. (Annexes are at the bottom of the page) - <http://zakon3.rada.gov.ua/laws/show/1801-19>  
(<http://zakon3.rada.gov.ua/laws/show/1801-19>) Annexes - <http://zakon3.rada.gov.ua/laws/file/text/52/f463274n161.zip>  
(<http://zakon3.rada.gov.ua/laws/file/text/52/f463274n161.zip>)

**Comments:** Researcher: EB Annex contain all numerical information in machine-readable format (.xls) that refers to "A" answer.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The source refers to the EB for 2016, which is incorrect. According to the OBS methodology we should apply to the EB for 2017 as it was published on December 27, 2016 (before December 31, 2017 and one week after the budget has been enacted). However, the EB Annex for 2017 contains all numerical information in machine-readable format (.xls) that refers to "A" answer. Sources: EB Annex for 2017 can be obtained from the Landing page for the Budget Law for 2017 (Annexes are at the bottom of the page): <http://zakon3.rada.gov.ua/laws/file/text/52/f463274n161.zip> (<http://zakon3.rada.gov.ua/laws/file/text/52/f463274n161.zip>) Landing page for the Budget Law for 2017: <http://zakon3.rada.gov.ua/laws/show/1801-19> (<http://zakon3.rada.gov.ua/laws/show/1801-19>)

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** We agree with the Peer Reviewer. Sources box & attachments were updated accordingly.

**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:** <http://zakon3.rada.gov.ua/laws/show/1801-19> (<http://zakon3.rada.gov.ua/laws/show/1801-19>)

**Comments:** Researcher: EB is publicly available.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The source refers to the EB for 2016, which is incorrect. According to the OBS methodology we should apply to the EB for 2017 as it was published on December 27, 2016 (before December 31, 2017 and one week after the budget has been enacted). Thus, the EB for 2017 is publicly available. The correct weblink: <http://zakon3.rada.gov.ua/laws/show/1801-19> (<http://zakon3.rada.gov.ua/laws/show/1801-19>)

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** We agree with the Peer Reviewer. Sources box was updated accordingly.

**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:** <http://zakon3.rada.gov.ua/laws/show/1801-19> (<http://zakon3.rada.gov.ua/laws/show/1801-19>)

**Comments:** Researcher: Option "e" was selected in question EB-6a therefore the answer is N\A.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** I agree with the score, however, the researcher refers to the EB for 2016, which is incorrect. According to the OBS methodology we should apply to the EB for 2017 as it was published on December 27, 2016 (before December 31, 2017 and one week after the budget has been enacted). Correct reference for the EB for 2017: <http://zakon3.rada.gov.ua/laws/show/1801-19> (<http://zakon3.rada.gov.ua/laws/show/1801-19>)

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** We agree with the Peer Reviewer. Sources box was updated accordingly.



**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** YER CB - FY 2015 EB CB - FY 2017 PBS CB - FY 2017 EBP CB - FY 2017

**Comments:** One of the indicated Citizens Budgets (CB - FY 2016) should be exchanged with the most recent one. In particular, the most recent Citizens Budget for EB was published on December 28, 2016 is for the year of 2017. The corrected answer will be: YER CB - FY 2015 EB CB - FY 2017 PBS CB - FY 2017 EBP CB - FY 2017 Sources: <http://www.minfin.gov.ua/uploads/redactor/files/Budget%20pre...>

(<http://www.minfin.gov.ua/uploads/redactor/files/Budget%20presentation%202017.pdf>) <http://www.minfin.gov.ua/news/view/biudzheth-ukrainy-?category=...> (<http://www.minfin.gov.ua/news/view/biudzheth-ukrainy-?category=bjudzheth&subcategory=bjudzheth-nastupnogo-roku>)

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** We can indeed use the Citizens Budget for the 2017 EB, given that the document appeared as "last modified" (posted online) on 28th of December at 14:28, the same day as the article appeared on the website of the MoF.

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

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

**Answer:** e.

**Sources:** EBP 2017 CB edition <http://www.minfin.gov.ua/uploads/redactor/files/Budget%202017...>

(<http://www.minfin.gov.ua/uploads/redactor/files/Budget%202017%20presentation.pdf>) CB 2017 (Citizens Budget for the 2017 EB)

<https://www.minfin.gov.ua/uploads/redactor/files/Budget%20pr...>

(<https://www.minfin.gov.ua/uploads/redactor/files/Budget%20presentation%202017.pdf>) PBS 2017 CB edition

[http://www.minfin.gov.ua/uploads/redactor/files/PBS\\_CB\\_2017...](http://www.minfin.gov.ua/uploads/redactor/files/PBS_CB_2017...) ([http://www.minfin.gov.ua/uploads/redactor/files/PBS\\_CB\\_2017.pdf](http://www.minfin.gov.ua/uploads/redactor/files/PBS_CB_2017.pdf)) YER-CB-

2015 <http://www.minfin.gov.ua/uploads/redactor/files/%D0%92%D0%B8...>

(<http://www.minfin.gov.ua/uploads/redactor/files/%D0%92%D0%B8%D0%BA%D0%BE%D0%BD%D0%B0%D0%BD%D0%BD%D1%8F%20%D0%94%D0%9>

**Comments:** Researcher: CB for EBP BY 2017 was chosen as most fresh & relevant. Document is publicly available - that refers to "e" answer.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** 1) I agree with the score "e", but don't agree with researcher's comments. CB for EBP BY 2017 is not the most recent CB. The most recent Citizens Budget for the 2017 EB was published on December 28, 2016. It is publicly available. Sources:

<http://www.minfin.gov.ua/uploads/redactor/files/Budget%20pre...>

(<http://www.minfin.gov.ua/uploads/redactor/files/Budget%20presentation%202017.pdf>) <http://www.minfin.gov.ua/news/view/biudzheth-ukrainy-?category=...>

(<http://www.minfin.gov.ua/news/view/biudzheth-ukrainy-?category=bjudzheth&subcategory=bjudzheth-nastupnogo-roku>) 2) The researcher didn't mention the source for the YER-CB-2015. It is published within the time frame of the OBP methodology and publicly available. I would like to add

the weblink for the YER-CB-2015: <http://www.minfin.gov.ua/uploads/redactor/files/%D0%92%D0%B8...>

(<http://www.minfin.gov.ua/uploads/redactor/files/%D0%92%D0%B8%D0%BA%D0%BE%D0%BD%D0%B0%D0%BD%D0%BD%D1%8F%20%D0%94%D0%9>

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** We agree with the Peer Reviewer's comment.

**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:** EB\_CB\_2017: <https://www.minfin.gov.ua/uploads/redactor/files/Budget%20pr...>

(<https://www.minfin.gov.ua/uploads/redactor/files/Budget%20presentation%202017.pdf>)

**Comments:** Researcher: Simplified version of the EBP is publicly available.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** I agree with the answer, but would like to add a clarification. CB for EBP BY 2017 is not the most recent CB. The most recent Citizens Budget for the 2017 EB was published on December 28, 2016. It is publicly available. Sources:

<http://www.minfin.gov.ua/uploads/redactor/files/Budget%20pre...>

(<http://www.minfin.gov.ua/uploads/redactor/files/Budget%20presentation%202017.pdf>) <http://www.minfin.gov.ua/news/view/biudzheth-ukrainy-?category=...> (<http://www.minfin.gov.ua/news/view/biudzheth-ukrainy-?category=bjudzheth&subcategory=bjudzheth-nastupnogo-roku>)

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** We agree with the Peer Reviewer's comment

**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 September 2016

**Sources:** YER CB 2015 <http://www.minfin.gov.ua/uploads/redactor/files/%D0%92%D0%B8...>

([http://www.minfin.gov.ua/uploads/redactor/files/%D0%92%D0%B8%D0%BA%D0%BE%D0%BD%D0%B0%D0%BD%D0%BD%D1%8F%20%D0%94%D0%](http://www.minfin.gov.ua/uploads/redactor/files/%D0%92%D0%B8%D0%BA%D0%BE%D0%BD%D0%B0%D0%BD%D0%BD%D1%8F%20%D0%94%D0%...)

PBS 2017 CB [http://www.minfin.gov.ua/uploads/redactor/files/PBS\\_CB\\_2017....](http://www.minfin.gov.ua/uploads/redactor/files/PBS_CB_2017....)

([http://www.minfin.gov.ua/uploads/redactor/files/PBS\\_CB\\_2017.pdf](http://www.minfin.gov.ua/uploads/redactor/files/PBS_CB_2017.pdf)) EBP 2017

CB <http://www.minfin.gov.ua/uploads/redactor/files/Budget%202017%20p...>

(<http://www.minfin.gov.ua/uploads/redactor/files/Budget%202017%20presentation.pdf>) CB - FY 2017 -

<http://www.minfin.gov.ua/uploads/redactor/files/Budget%20pre...>

(<http://www.minfin.gov.ua/uploads/redactor/files/Budget%20presentation%202017.pdf>)

**Comments:** Researcher: The CB for 2017 EBP was published within the time frame of the OBS methodology.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** 1) I agree with the answer, but would like to add a clarification and another reference. CB for EBP BY 2017 is not the most recent CB. The most recent Citizens Budget for the 2017 EB was published on December 28, 2016. It is publicly available. The date of its publication is indicated on the top of the webpage of the Ministry of Finance website, which contains text of EB for 2017 and simplified presentation (Citizens Budget for the 2017 EB) attached at the bottom. Sources: <http://www.minfin.gov.ua/news/view/biudzheth-ukrainy-?category=...> (<http://www.minfin.gov.ua/news/view/biudzheth-ukrainy-?category=bjudzheth&subcategory=bjudzheth-nastupnogo-roku>) <http://www.minfin.gov.ua/uploads/redactor/files/Budget%20pre...> (<http://www.minfin.gov.ua/uploads/redactor/files/Budget%20presentation%202017.pdf>) 2) Dates of publication for other CB: Date of publication for the YER CB - FY 2015 is 23 March 2016. Date of publication for the EB CB - FY 2017 is 28 December 2016. Date of publication for the PBS CB - FY 2017 is 30 March 2016.

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** In addition to the presentation of the draft budget for 2017, which was specified by the expert, there are other public presentations of the budget documents that were developed at different stages of the budgetary process: 30.03.2016 - Presentation of the Main directions of the budget policy for 2017, [http://www.minfin.gov.ua/uploads/redactor/files/PBS\\_CB\\_2017....](http://www.minfin.gov.ua/uploads/redactor/files/PBS_CB_2017....)

([http://www.minfin.gov.ua/uploads/redactor/files/PBS\\_CB\\_2017.pdf](http://www.minfin.gov.ua/uploads/redactor/files/PBS_CB_2017.pdf)); 28.12.2016 - Presentation of the Budget, approved by the Verkhovna Rada of Ukraine, <http://www.minfin.gov.ua/uploads/redactor/files/Budget%20pre...>

(<http://www.minfin.gov.ua/uploads/redactor/files/Budget%20presentation%202017.pdf>); 17.03.2017 - Presentation of the Performance report on the

Budget for 2016 <http://www.minfin.gov.ua/uploads/redactor/files/%D0%9F%D1%80...>

([http://www.minfin.gov.ua/uploads/redactor/files/%D0%9F%D1%80%D0%B5%D0%B7%D0%B5%D0%BD%D1%82%D0%B0%D1%86%D1%96%D1%8F\\_20...](http://www.minfin.gov.ua/uploads/redactor/files/%D0%9F%D1%80%D0%B5%D0%B7%D0%B5%D0%BD%D1%82%D0%B0%D1%86%D1%96%D1%8F_20...)

Presentation of the approved Budget for 2017 (simplified presentation of the budget for the citizens) is available on the website of the Ministry of Finance

of Ukraine under the following link: <http://www.minfin.gov.ua/uploads/redactor/files/Budget%20pre...>

(<http://www.minfin.gov.ua/uploads/redactor/files/Budget%20presentation%202017.pdf>). презентація затвердженого бюджету на 2017 рік

(спрощена форма представлення бюджету для громадян) розміщено на сайті МФУ за посиланням

<http://www.minfin.gov.ua/uploads/redactor/files/Budget%20pre...>

(<http://www.minfin.gov.ua/uploads/redactor/files/Budget%20presentation%202017.pdf>)

**Researcher response:** We agree with the Peer Reviewer's comment.

**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:** Date of publication was determined via Google search by date tool. Also, publication of the CB on the website of the Ministry of Finance around the end of September is confirmed by evaluator.

**Sources:** YER CB 2015 <http://www.minfin.gov.ua/uploads/redactor/files/%D0%92%D0%B8...>

([http://www.minfin.gov.ua/uploads/redactor/files/%D0%92%D0%B8%D0%BA%D0%BE%D0%BD%D0%B0%D0%BD%D0%BD%D1%8F%20%D0%94%D0%](http://www.minfin.gov.ua/uploads/redactor/files/%D0%92%D0%B8%D0%BA%D0%BE%D0%BD%D0%B0%D0%BD%D0%BD%D1%8F%20%D0%94%D0%...)

PBS 2017 CB [http://www.minfin.gov.ua/uploads/redactor/files/PBS\\_CB\\_2017....](http://www.minfin.gov.ua/uploads/redactor/files/PBS_CB_2017....)

([http://www.minfin.gov.ua/uploads/redactor/files/PBS\\_CB\\_2017.pdf](http://www.minfin.gov.ua/uploads/redactor/files/PBS_CB_2017.pdf)) EBP 2017

CB <http://www.minfin.gov.ua/uploads/redactor/files/Budget%202017%20p...>

(<http://www.minfin.gov.ua/uploads/redactor/files/Budget%202017%20presentation.pdf>) CB - FY 2017 - <http://www.minfin.gov.ua/uploads/redactor/files/Budget%20pre...>  
(<http://www.minfin.gov.ua/uploads/redactor/files/Budget%20presentation%202017.pdf>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** I agree with the answer, but would like to add a clarification and another reference. CB for EBP BY 2017 is not the most recent CB. The most recent Citizens Budget for the 2017 EB was published on December 28, 2016. It is publicly available. The date of its publication is indicated on the top of the webpage of the Ministry of Finance website, which contains text of EB for 2017 and simplified presentation (Citizens Budget for the 2017 EB) attached at the bottom. The date of publication of the CB for the 2017 EB can be also determined via Google search by date tool. Sources:

<http://www.minfin.gov.ua/news/view/biudzheth-ukrainy-?category=...> (<http://www.minfin.gov.ua/news/view/biudzheth-ukrainy-?category=bjudzheth&subcategory=bjudzheth-nastupnogo-roku>) <http://www.minfin.gov.ua/uploads/redactor/files/Budget%20pre...>  
(<http://www.minfin.gov.ua/uploads/redactor/files/Budget%20presentation%202017.pdf>)

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** We agree with the Peer Reviewer's comment.

**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:** CB for PBS [http://www.minfin.gov.ua/uploads/redactor/files/PBS\\_CB\\_2017....](http://www.minfin.gov.ua/uploads/redactor/files/PBS_CB_2017....)  
([http://www.minfin.gov.ua/uploads/redactor/files/PBS\\_CB\\_2017.pdf](http://www.minfin.gov.ua/uploads/redactor/files/PBS_CB_2017.pdf)) CB for EBP <http://www.minfin.gov.ua/uploads/0/1892-Budget%202017%20pres...>  
(<http://www.minfin.gov.ua/uploads/redactor/files/Budget%20presentation.pdf>) CB for EB <http://www.minfin.gov.ua/uploads/redactor/files/Budget%20pre...>  
(<http://www.minfin.gov.ua/uploads/redactor/files/Budget%20presentation%202017.pdf>)

**Sources:** CB for PBS 2017 [http://www.minfin.gov.ua/uploads/redactor/files/PBS\\_CB\\_2017....](http://www.minfin.gov.ua/uploads/redactor/files/PBS_CB_2017....)  
([http://www.minfin.gov.ua/uploads/redactor/files/PBS\\_CB\\_2017.pdf](http://www.minfin.gov.ua/uploads/redactor/files/PBS_CB_2017.pdf)) CB for EBP 2017 <http://www.minfin.gov.ua/uploads/redactor/files/Budget%202017...>  
(<http://www.minfin.gov.ua/uploads/redactor/files/Budget%202017%20presentation.pdf>) CB for EB 2017 <http://www.minfin.gov.ua/uploads/redactor/files/Budget%20pre...>  
(<http://www.minfin.gov.ua/uploads/redactor/files/Budget%20presentation%202017.pdf>)

**Comments:** Researcher: CB for EBP BY 2017 was published within the time frame of the methodology.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** 1) Weblink for one of the indicated Citizens Budgets (CB - FY 2016) should be changed for the most recent one. In particular, the most recent Citizens Budget for EP published on December 28, 2016 is for the year of 2017. Weblink of the CB for EP 2017:

<http://www.minfin.gov.ua/uploads/redactor/files/Budget%20pre...>  
(<http://www.minfin.gov.ua/uploads/redactor/files/Budget%20presentation%202017.pdf>) <http://www.minfin.gov.ua/news/view/biudzheth-ukrainy-?category=...>  
(<http://www.minfin.gov.ua/news/view/biudzheth-ukrainy-?category=bjudzheth&subcategory=bjudzheth-nastupnogo-roku>) 2) The researcher didn't mention the YER-CB-2015. It is published within the time frame of the OBP methodology. I would like to add the weblink for the YER-CB-2015:  
<http://www.minfin.gov.ua/uploads/redactor/files/%D0%92%D0%B8...>  
(<http://www.minfin.gov.ua/uploads/redactor/files/%D0%92%D0%B8%D0%BA%D0%BE%D0%BD%D0%B0%D0%BD%D0%BD%D1%8F%20%D0%94%D0%9>)

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** We agree with the Peer Reviewer's comment.

**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:** In English: CB BY 2017 - Presentation of the State Budget of Ukraine for 2017 PBS 2017 CB edition - Presentation of the Main Directions of Budgetary Policy for 2017 EBP 2017 CB edition - Presentation of the Draft State Budget of Ukraine for 2017 In Ukrainian: CB BY 2017 - Презентація державного бюджету 2017 PBS 2017 CB edition - Презентація основних напрямів бюджетної політики 2017 EBP 2017 CB edition - Презентація проекту державного бюджету 2017

**Sources:** YER CB 2015 <http://www.minfin.gov.ua/uploads/redactor/files/%D0%92%D0%B8...>  
(<http://www.minfin.gov.ua/uploads/redactor/files/%D0%92%D0%B8%D0%BA%D0%BE%D0%BD%D0%B0%D0%BD%D0%BD%D1%8F%20%D0%94%D0%9>) PBS 2017 CB [http://www.minfin.gov.ua/uploads/redactor/files/PBS\\_CB\\_2017....](http://www.minfin.gov.ua/uploads/redactor/files/PBS_CB_2017....)  
([http://www.minfin.gov.ua/uploads/redactor/files/PBS\\_CB\\_2017.pdf](http://www.minfin.gov.ua/uploads/redactor/files/PBS_CB_2017.pdf)) EBP 2017 <http://www.minfin.gov.ua/uploads/redactor/files/Budget%202017%20pre...>



**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Full Treasury In-Year Reports are published monthly for the State (central) Budget as well as for local budgets and the Consolidated Budget. Monthly reports on the Budget for 2017 are available under the following link: <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=353931>)

**Researcher response:** Due to the cutoff date used for all countries surveyed in this round of the OBS, only IYRs published by December 31, 2016 were taken in account.

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

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

**Answer:** a. (100)

**Sources:** General link to all IYRs for 2016: <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=308375>) Specific example, January-August 2016: <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=334177>)  
**Comments:** Researcher: IYRs are published every month, and within one month of the period covered.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** 26 September 16 for August IYR 31 August 16 for July IYR 29 July 16 for June IYR 30 June 16 for May IYR 31 May 16 for April IYR 29 April 16 for March IYR 31 March 16 for February IYR

**Sources:** February 2016 IYR <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=311255>) March 2016 IYR <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=314391>) April 2016 IYR <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=317538>) May 2016 IYR <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=320571>) June 2016 IYR <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=323410>) July 2016 IYR <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=330375>) August 2016 IYR <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=334177>)  
**Comments:** Researcher: IYR are published within the time frame accepted by the OBS. See also the general link to all IYRs for BY 2016: <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=308375>).

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Considering that we should apply to documents made available before December 31, 2016, the list of the IYR, provided by the researcher, should to be supplemented by more recent IYR: Monthly IYRs: 27 December 2016 for November 2016 IYR 25 November 2016 for October 2016 IYR 26 October 2016 for September 2016 IYR Quarterly IYRs: 7 November 2016 for the 3d quarter 2016 IYR 8 August 2016 for the 2d quarter 2016 IYR 6 May 2016 for the 1st quarter 2016 IYR Source: <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=308375>)

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** Peer reviewer's comment noted.

**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 is stated on the web-site of the State Treasury Service of Ukraine. Publication of the IYR on the website of the State Treasury Service around the end of September is confirmed by the evaluator.

**Sources:** Example: January-August 2016 report: <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...>  
(<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=334177>)

**Comments:** Researcher: Unfortunately, the files that are published on the inner pages of state treasury cannot be reached by the Google "search by date" tool. The date of publication of each IYR is however stated on the web-site of the State Treasury Service of Ukraine, and the researcher has been regularly monitoring the website.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** IYR for August 2016 <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...>  
(<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=334177>)

**Sources:** February 2016 IYR <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...>  
(<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=311255>) March 2016 IYR <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...>  
(<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=314391>) April 2016 IYR  
<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=317538>) May 2016  
IYR <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=320571>) June  
2016 IYR <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=323410>)  
July 2016 IYR <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=330375>) August 2016 IYR  
<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...>  
(<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=334177>)

**Comments:** Researcher: All IYRs were published within the time frame of the OBS methodology. General link to all 2016 IYRs:  
<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=308375>).

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Considering that we should apply to documents made available before December 31, 2016, the list of the IYR, provided by the researcher, should be supplemented by more recent IYR: Monthly IYRs: November 2016 IYR : <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...>  
(<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=346292>) October 2016 IYR: <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...>  
(<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=343683>) September 2016 IYR:  
<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=338419>) Quarterly  
IYRs: the 3d quarter 2016 IYR : <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...>  
(<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=341075>) the 2d quarter 2016 IYR :  
<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=324889>) the 1st  
quarter 2016 IYR : <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=315548>)

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** Peer reviewer's comment noted.

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

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

**Answer:** a.

**Sources:** <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=334177>)  
**Comments:** Researcher: Most tables that have numerical data are in machine-readable format. Nevertheless, I would like to mention that totally, around 19-20 datasets are published within each of the monthly IYRs & 26 in Quarterly breakdown. Only one of them that is published in ".pdf" in monthly breakdown & two .pdf in quarterly breakdown, the rest of them have ".xls" extension, which are machine-readable.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The score 'a' can not be chosen for the answer, as there are still one or two tables (datasets) of the IYRs are published in ".pdf" format, which is considered to be non-machine-readable. Answer 'b' is more correct. Sources: November 2016 IYR:

<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=346292>) 3d Quarter 2016 IYR: <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=341075>)

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** The peer reviewer has a point. But the IYRs of the State Treasury Service of Ukraine are super detailed and present the vast majority of the files in machine readable format (only one of 26 files is PDF, the rest are machine-readable). Response "a" remains unchanged.

**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:** <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=334177>)

**Comments:** Researcher: IYRs are publicly available.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** N\A

**Sources:** <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=334177>)

**Comments:** Researcher: IYRs are publicly available.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** In English: "Monthly Report on Budget Execution in January-August 2016" In Ukrainian: "Місячний звіт про виконання Державного бюджету за січень-серпень 2016"

**Sources:** <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=334177>)

**Comments:** Researcher: In English: Monthly Report on Budget Execution in January-August 2016 Monthly Report on Budget Execution in January-July 2016 Monthly Report on Budget Execution in January-June 2016 Monthly Report on Budget Execution in January-May 2016 Monthly Report on Budget Execution in January-April 2016 Monthly Report on Budget Execution in January-March 2016 Monthly Report on Budget Execution in January-

February 2016 In Ukrainian: Місячний звіт про виконання Державного бюджету за січень-лютий 2016 року Місячний звіт про виконання Державного бюджету за січень-березень 2016 року Місячний звіт про виконання Державного бюджету України за січень-квітень 2016 року Місячний звіт про виконання Державного бюджету за січень-травень 2016 року Місячний звіт про виконання Державного бюджету за січень-червень 2016 року Місячний звіт про виконання Державного бюджету за січень-липень 2016 року Місячний звіт про виконання Державного бюджету за січень-серпень 2016 року

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Considering that we should apply to documents made available before December 31, 2016, the list of the IYR, provided by the researcher, should to be supplemented by more recent IYR: Monthly IYRs: Monthly Report on Budget Execution in January–November 2016 (Місячний звіт про виконання Державного бюджету України за січень–листопад 2016 року) Monthly Report on Budget Execution in January–October 2016 (Місячний звіт про виконання Державного бюджету України за січень–жовтень 2016 року) Monthly Report on Budget Execution in January–September 2016 (Місячний звіт про виконання Державного бюджету України за січень–вересень 2016 року) Quarterly IYRs: Quarterly Report on Budget Execution in the III quarter of 2016 (Квартальний звіт про виконання Державного бюджету України за III квартал 2016 року) Quarterly Report on Budget Execution in the II quarter of 2016 (Квартальний звіт про виконання Державного бюджету України за II квартал 2016 року) Quarterly Report on Budget Execution in the I quarter of 2016 (Квартальний звіт про виконання Державного бюджету України за I квартал 2016 року)  
Sources:<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=308375>)

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** Peer reviewer's comment noted.

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

a. Yes

b. No

**Answer:** b.

**Sources:** N\A

**Comments:** Researcher: Citizens versions of the IYRs are not produced.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The Information on Budget Execution is published monthly by the Ministry of Finance of Ukraine according to the requirements of the Article 28 of the Budet Code of Ukraine. The information contains all major revenue sources, expenditures by functions, net lending and deficit figures compared with previous year respective numbers. The information is available by link <http://www.minfin.gov.ua/news/bjudzhet/bjudzhet-potochnogo-r...> (<http://www.minfin.gov.ua/news/bjudzhet/bjudzhet-potochnogo-roku>)

**IBP comment:** The comment provided by the Government is acknowledged, but it does not refer to the Citizens Budget. As confirmed by the peer reviewer here, as well as by the previous questions on the Citizens Budget, Citizens Budgets for the In-Year Reports are not produced.

**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:** N\A

**Sources:** N\A

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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Budget Code of Ukraine (BCU) envisages other instruments than the Mid-Year Review to ensure the proper assessment of budget execution during the year. According to article 52 of the BCU, the Ministry of Finance of Ukraine conducts monthly assessment of revenue performance compared with yearly and monthly indicative targets; the Cabinet of Ministries of Ukraine conducts quarterly assessment of macroeconomic situation and outlook compared with the forecast used for budget figures calculation. Budget amendments procedures in case of revenue over- or under-performance are regulated by articles 53 and 54 of the BCU. Article 52 of the BCU also regulates other cases of budget amendments that are implemented in time they are needed rather than in fixed time like Mid-Year Review. The comprehensive overview of macroeconomic environment and current budget execution (for seven months of the year) is also included in budget documentation submitted to the Parliament as part of the Draft Budget Law by September, 15. Given the Parliament vacations during mid-July – August, the preparation of a separate document containing six months budget execution overview makes little practical use while requiring substantial efforts and resources.

**IBP comment:** The government comment is acknowledged, but IBP clarifies that, according to international standards, a Mid-Year Review includes not only budget implementation estimates for the first six months of the year, but also a comprehensive review of the macro-fiscal estimates for the remainder of the year.

#### 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:** N\A

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

#### Peer Reviewer

**Opinion:** Agree

#### Government Reviewer

**Opinion:** Agree with Comments

**Comments:** The comprehensive overview of macroeconomic environment and current budget execution (for seven months of the year) is included in budget documentation submitted to the Parliament as part of the Draft Budget Law by September, 15. Draft Budget Law 2017 with all supplementary materials is available on the website of the Parliament by link [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032))

**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: MYR is not produced.

#### Peer Reviewer

**Opinion:** Agree

#### Government Reviewer

**Opinion:** Agree with Comments

**Comments:** The comprehensive overview of macroeconomic environment and current budget execution (for seven months of the year) is included in budget documentation submitted to the Parliament as part of the Draft Budget Law by September, 15. Draft Budget Law 2017 with all supplementary materials is available on the website of the Parliament by the following link: [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032))

**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: MYR is not produced.

#### Peer Reviewer

**Opinion:** Agree

#### Government Reviewer

**Opinion:** Agree

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

**Answer:** N\A

**Sources:** N\A

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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The comprehensive overview of macroeconomic environment and current budget execution (for seven months of the year) is included in budget documentation submitted to the Parliament as part of the Draft Budget Law by September, 15. Draft Budget Law 2017 with all supplementary materials is available on the website of the Parliament by the following link: [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032))

**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:** N\A

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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** N\A

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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Budget Code of Ukraine (BCU) envisages other instruments than the Mid-Year Review to ensure the proper assessment of budget execution during the year. According to article 52 of the BCU, the Ministry of Finance of Ukraine conducts monthly assessment of revenue performance compared with yearly and monthly indicative targets; the Cabinet of Ministries of Ukraine conducts quarterly assessment of macroeconomic situation and outlook compared with the forecast used for budget figures calculation. Budget amendments procedures in case of revenue over- or under-performance are regulated by articles 53 and 54 of the BCU. Article 52 of the BCU also regulates other cases of budget amendments that are implemented in time they are needed rather than in fixed time like Mid-Year Review. The comprehensive overview of macroeconomic environment and current budget execution (for seven months of the year) is also included in budget documentation submitted to the Parliament as part of the Draft Budget Law by September, 15. Given the Parliament vacations during mid-July – August, the preparation of a separate document containing six months budget execution overview makes little practical use while requiring substantial efforts and resources.

**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:** Only the SAI produces narrative report on the budget execution for the first 6 months of the year (p.8 - revenues, p.13 - expenditures). No document is published that includes the revised macro and fiscal figures for the remaining 6 month of the budget year. In Ukraine macroeconomic estimates are established once a year in the PBS, and are not reviewed. This document therefore, gives the prospective of macroeconomic estimates achievement during the first 6 months of the budget year only (p4) In addition, it is produced by the Supreme Audit Institution. Also the budget can be amended a lot of times during the year, and is not reviewed once. Officials say that the MYR approach is not flexible enough for the current situation in Ukraine.

**Sources:** [http://www.ac-rada.gov.ua/doccatalog/document/16746278/Bul\\_1...](http://www.ac-rada.gov.ua/doccatalog/document/16746278/Bul_1...) ([http://www.ac-rada.gov.ua/doccatalog/document/16746278/Bul\\_1\\_pivr\\_2015.pdf](http://www.ac-rada.gov.ua/doccatalog/document/16746278/Bul_1_pivr_2015.pdf))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** I partially agree with researcher’s explanation. However, it is not so appropriate to refer to SAI report on the budget execution for the first 6 months of the year. According to OBS methodology, the government (! and not the Supreme Audit Institution) should conduct a comprehensive MYR. There are no strict requirements toward the obligatory production of the MYR by the Government according to official budget procedures reflected in the Budget Code of Ukraine. Besides, using the search options of the Ministry of Finance and the Cabinet of Ministers websites as well as Google Search, we can determine that the MYR is not produced in Ukraine at all.

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Budget Code of Ukraine (BCU) envisages other instruments than the Mid-Year Review to ensure the proper assessment of budget execution during the year. According to article 52 of the BCU the Ministry of Finance of Ukraine conducts monthly assessment of revenue performance compared with yearly and monthly indicative targets; the Cabinet of Ministries of Ukraine conducts quarterly assessment of macroeconomic situation and outlook compared with the forecast used for budget figures calculation. Budget amendments procedures in case of revenue over- or under-performance are regulated by articles 53 and 54 of the BCU. Article 52 of the BCU also regulates other cases of budget amendments that are implemented in time they are needed rather than in fixed time like Mid-Year Review. The comprehensive overview of macroeconomic environment and current budget execution (for seven months of the year) is also included in budget documentation submitted to the Parliament as part of the Draft Budget Law by September, 15. Given the Parliament vacations during mid-July – August, the preparation of a separate document containing six months budget execution overview makes little practical use while requiring substantial efforts and resources.

**Researcher response:** I agree with both Peer and Government Reviewer. The thing is that OBI methodology is strict about the criteria that a document has to fulfill in order to be considered a Mid-Year Review. In previous questions, it was already agreed that it is not produced for various reasons. The SAI Report is the closest we have got to the MYR, and we thought it was worth to mention it.

**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: MYR is not produced.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**a.** Yes

**b.** No

**Answer:** b.

**Sources:** N\A

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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** FY 2015

**Sources:** [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=58545](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=58545) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=58545](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=58545))

**Comments:** Researcher: YER for BY 2015 is evaluated in this Open Budget Survey questionnaire.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** YER for BY 2016 is also available under the following link: [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=61474](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=61474) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=61474](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=61474))

**Researcher response:** We have to use the 2015 YER, because 2016 YER was published after the Survey cutoff date (December 31, 2016).

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

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

**Answer:** a. (100)

**Sources:** [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=58545](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=58545) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=58545](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=58545))

**Comments:** Researcher: YER report for BY 2015 was released less than 6 months after the end of the budget year.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** According to article 61 of the Budget Code of Ukraine, the Year-End Report is to be submitted by the Cabinet of Ministers of Ukraine to the Parliament, the President and the Accounting Chamber by April 1st of the consecutive year.

**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:** 28 March 2016

**Sources:** [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=58545](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=58545) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=58545](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=58545))

**Comments:** Researcher: The YER for BY 2015 was published on the 28th of March 2016, which is well within the time frame accepted by the OBS methodology.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The YER for BY 2016 was published on the 31th of March 2017. Source: [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=61474](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=61474) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=61474](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=61474))

**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:** Date of publication was determined via Google search by date tool.

**Sources:** [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=58545](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=58545) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=58545](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=58545))

**Comments:** Researcher: Date of publication was determined via Google search by date tool.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The source ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=58545](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=58545) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=58545](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=58545))) is correct. However, the attached File YER 2015.zip (<http://2015.zip>) doesn't include one document 'The Explanatory note to the annual report on the State Budget of Ukraine for 2015', which is important and should be attached as well.

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=58545](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=58545) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=58545](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=58545))

**Sources:** [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=58545](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=58545) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=58545](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=58545))

**Comments:** Researcher: The document is published well within the time frame accepted by the OBS methodology.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The YER 2016 is available under the following link: [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=61474](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=61474) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=61474](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=61474))

**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:** b.

**Sources:** <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=5854...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=58545&pf35401=381393>)

**Comments:** Researcher: Most of the data is available in machine-readable format, nevertheless there are some documents that contain numerical data and are published in pdf format.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Clarification: the data is available in machine-readable format (.xls and .xlsx) and non-machine-readable format (.pdf, .doc, .docx)

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** e.

**Sources:** [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=58545](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=58545) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=58545](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=58545))

**Comments:** Researcher: YER is publicly available.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** N\A

**Sources:** [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=58545](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=58545) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=58545](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=58545))

**Comments:** Researcher: YER is publicly available.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** In English: "Report on the Execution of the Law of Ukraine "On State Budget of Ukraine for 2015" In Ukrainian: "Проект Постанови про звіт про виконання Закону України "Про Державний бюджет України на 2015 рік"

**Sources:** [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=58545](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=58545) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=58545](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=58545))

**Comments:** Researcher: The full title of the document on the website of the Parliament is "The Draft Resolution on the Report of the Execution of the Law of Ukraine "On State Budget of Ukraine for 2015"

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

a. Yes

b. No

**Answer:** a.

**Sources:** <http://www.minfin.gov.ua/uploads/redactor/files/%D0%92%D0%B8...>

(<http://www.minfin.gov.ua/uploads/redactor/files/%D0%92%D0%B8%D0%BA%D0%BE%D0%BD%D0%B0%D0%BD%D0%BD%D1%8F%20%D0%94%D0%>)

**Comments:** Researcher: MoF published the simplified version of the YER for BY 2015.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Ministry of Finance of Ukraine also published the presentation of the 2016 Budget execution by link:

<http://www.minfin.gov.ua/news/view/zvit-pro-vykonannia-derzh...> (<http://www.minfin.gov.ua/news/view/zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za--rik?category=bjdzhet>)

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

**Answer:** FY 2015

**Sources:** <http://www.ac-rada.gov.ua/doccatalog/document/16748378/Vykon...> ([http://www.ac-rada.gov.ua/doccatalog/document/16748378/Vykonan\\_DBU\\_2015.pdf?subportal=main](http://www.ac-rada.gov.ua/doccatalog/document/16748378/Vykonan_DBU_2015.pdf?subportal=main))

**Comments:** Researcher: The AR for BY 2015 is evaluated in this Open Budget Survey questionnaire.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Six months or less after the end of the budget year
- b. (67) 12 months or less, but more than six months, after the end of the budget year
- c. (33) More than 12 months, but within 18 months, after the end of the budget year
- d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

**Answer:** a. (100)

**Sources:** <http://www.ac-rada.gov.ua/doccatalog/document/16748378/Vykon...> ([http://www.ac-rada.gov.ua/doccatalog/document/16748378/Vykonan\\_DBU\\_2015.pdf?subportal=main](http://www.ac-rada.gov.ua/doccatalog/document/16748378/Vykonan_DBU_2015.pdf?subportal=main))

**Comments:** Researcher: The AR for BY 2015 was published on the 11th of April 2016, which supports an "A" answer.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** 11 April 2016

**Sources:** <http://www.ac-rada.gov.ua/control/main/uk/publish/category/4...> (<http://www.ac-rada.gov.ua/control/main/uk/publish/category/412>)

**Comments:** Researcher: The AR was published well within the time frame of the OBS methodology.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** Date of publication was determined via Google search by date tool.

**Sources:** <http://www.ac-rada.gov.ua/doccatalog/document/16748378/Vykon...> ([http://www.ac-rada.gov.ua/doccatalog/document/16748378/Vykonan\\_DBU\\_2015.pdf?subportal=main](http://www.ac-rada.gov.ua/doccatalog/document/16748378/Vykonan_DBU_2015.pdf?subportal=main))

**Comments:** Researcher: The date of publication was determined via Google search by date tool.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** <http://www.ac-rada.gov.ua/doccatalog/document/16748378/Vykon...> ([http://www.ac-rada.gov.ua/doccatalog/document/16748378/Vykonan\\_DBU\\_2015.pdf?subportal=main](http://www.ac-rada.gov.ua/doccatalog/document/16748378/Vykonan_DBU_2015.pdf?subportal=main))

**Sources:** <http://www.ac-rada.gov.ua/doccatalog/document/16748378/Vykon...> ([http://www.ac-rada.gov.ua/doccatalog/document/16748378/Vykonan\\_DBU\\_2015.pdf?subportal=main](http://www.ac-rada.gov.ua/doccatalog/document/16748378/Vykonan_DBU_2015.pdf?subportal=main))

**Comments:** Researcher: The AR was published well within the time frame of the OBS methodology.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** c.

**Sources:** N\A

**Comments:** Researcher: Machine readable numerical data on the AR is not published. The AR with all its tables, is published in a .pdf format, which cannot be considered as machine-readable.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** e.

**Sources:** <http://www.ac-rada.gov.ua/doccatalog/document/16748378/Vykon...> ([http://www.ac-rada.gov.ua/doccatalog/document/16748378/Vykonan\\_DBU\\_2015.pdf?subportal=main](http://www.ac-rada.gov.ua/doccatalog/document/16748378/Vykonan_DBU_2015.pdf?subportal=main))

**Comments:** Researcher: The AR is publicly available.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** N\A

**Sources:** <http://www.ac-rada.gov.ua/doccatalog/document/16748378/Vykon...> ([http://www.ac-rada.gov.ua/doccatalog/document/16748378/Vykonan\\_DBU\\_2015.pdf?subportal=main](http://www.ac-rada.gov.ua/doccatalog/document/16748378/Vykonan_DBU_2015.pdf?subportal=main))

**Comments:** Researcher: The AR is publicly available.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**Answer:** In English: "Conclusions on the execution of the Law on the State Budget of Ukraine for 2015" In Ukrainian: "Висновки щодо виконання закону про державний бюджет України на 2015 рік"

**Sources:** <http://www.ac-rada.gov.ua/doccatalog/document/16748378/Vykon...> ([http://www.ac-rada.gov.ua/doccatalog/document/16748378/Vykonan\\_DBU\\_2015.pdf?subportal=main](http://www.ac-rada.gov.ua/doccatalog/document/16748378/Vykonan_DBU_2015.pdf?subportal=main))

**Comments:** Researcher: Full title of the AR in Ukraine is "Conclusions on the execution of the Law on the State Budget of Ukraine for 2015".

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

a. Yes

b. No

**Answer:** b.

**Sources:** N\A

**Comments:** Researcher: A citizens version of the AR is not produced.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

a. Yes

b. No

**Answer:** a.

**Sources:** Ministry of Finance <http://www.minfin.gov.ua/> (<http://www.minfin.gov.ua/>) (Citizens versions of Key Documents, additional info on IYR & YER) State Treasury Service <http://www.treasury.gov.ua/> (<http://www.treasury.gov.ua/>) (IYR) Parliament [www.rada.gov.ua](http://www.rada.gov.ua) (<http://www.rada.gov.ua>) (PBS, EBP, EB, YER) E-data - website with all transactions made from state & local budgets [www.spending.gov.ua](http://www.spending.gov.ua) (<http://www.spending.gov.ua>) Accounting Chamber (SAI) <http://www.ac-rada.gov.ua/> (<http://www.ac-rada.gov.ua/>) (AR)

**Peer Reviewer****Opinion:** Agree with Comments**Comments:** Additional websites: National Bank of Ukraine: <https://bank.gov.ua> (<https://bank.gov.ua>) (info on IYR & YER) ProZorro: <https://prozorro.gov.ua> (<https://prozorro.gov.ua>) (public e-procurement system that has replaced old paper-based state tenders) The State Audit Service of Ukraine: <http://www.dkrs.gov.ua> (<http://www.dkrs.gov.ua>) (reports on the public financial control over use and preservation of public financial resources) Non-government websites: Portal 'The Price of the State': <http://cost.ua/en/budget> (<http://cost.ua/en/budget>) (consolidated figures on budget revenues, expenditures, deficit for multiple years) Financial portal 'MinFin': <http://minfin.com.ua> (<http://minfin.com.ua>) (consolidated revenue/expenditure information for multiple years)**Government Reviewer****Opinion:** Agree**GQ-1b:** On these websites/portals, can revenue and expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.**a.** Yes**b.** No**Answer:** a.**Sources:** The Ministry of Finance holds a wonderful set of comparisons of budgets for previous 5 years, but unfortunately it's not machine readable [http://www.minfin.gov.ua/uploads/redactor/files/Budget%20of%20Ukraine%202015%20\(with%20cover\).pdf](http://www.minfin.gov.ua/uploads/redactor/files/Budget%20of%20Ukraine%202015%20(with%20cover).pdf)) The State Treasury Service holds most detailed information on the budget execution, almost all of the info is machine-readable. One can download Monthly, Quarterly & Yearly information on the budget execution within a 10 year time period. <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=334177>) E-data: [www.spending.gov.ua](http://www.spending.gov.ua) (<http://www.spending.gov.ua>). One can download expenditures of certain state body or receiver of the funds within the year in machine readable format.**Peer Reviewer****Opinion:** Agree with Comments**Comments:** 1) There is some machine readable information on the Ministry of Finance website that can be downloaded as a consolidated file (revenue/expenditure information for 2015-2016 in .xls format): <http://www.minfin.gov.ua/news/bjudzhet/bjudzhet-potochnogo-roku> (<http://www.minfin.gov.ua/news/bjudzhet/bjudzhet-potochnogo-roku>) 2) Consolidated files (revenue/expenditure information on monthly, quarterly and multiple-year base for 2011-2016) can be downloaded from the National Bank of Ukraine website in machine readable format (.xls format): [https://bank.gov.ua/control/uk/publish/article?art\\_id=234870...](https://bank.gov.ua/control/uk/publish/article?art_id=234870...) ([https://bank.gov.ua/control/uk/publish/article?art\\_id=23487024&cat\\_id=57896#4](https://bank.gov.ua/control/uk/publish/article?art_id=23487024&cat_id=57896#4))**Government Reviewer****Opinion:** Agree**GQ-1c:** On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.**a.** Yes**b.** No**Answer:** a.**Sources:** State Treasury Service holds most detailed information on the budget execution, almost all of the info is machine-readable. One can download Monthly, Quarterly & Yearly information on the budget execution within 10 year time period. <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=334177>) Navigation in Treasury data (choose the year and then yearly, quarterly or monthly breakdown): <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=1...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=146477>) E-data - web-site with all transactions made from state & local budgets [www.spending.gov.ua](http://www.spending.gov.ua) (<http://www.spending.gov.ua>). One can download expenditures starting from BY 2016 of certain state body or receiver of the funds within the year in machine readable format.**Peer Reviewer****Opinion:** Agree with Comments**Comments:** There are two additional websites on which the consolidated revenue and expenditure data can be downloaded for multiple years in consistent formats: 1) There is some machine readable information on the Ministry of Finance website that can be downloaded as a consolidated file (revenue/expenditure information for 2015-2016 in .xls format): <http://www.minfin.gov.ua/news/bjudzhet/bjudzhet-potochnogo-roku> (<http://www.minfin.gov.ua/news/bjudzhet/bjudzhet-potochnogo-roku>) 2) Consolidated files (revenue/expenditure information on monthly, quarterly and multiple-year base for 2011-2016) can be downloaded from the National Bank of Ukraine website in machine readable format (.xls format): [https://bank.gov.ua/control/uk/publish/article?art\\_id=234870...](https://bank.gov.ua/control/uk/publish/article?art_id=234870...) ([https://bank.gov.ua/control/uk/publish/article?art\\_id=23487024&cat\\_id=57896#4](https://bank.gov.ua/control/uk/publish/article?art_id=23487024&cat_id=57896#4))**Government Reviewer****Opinion:** Agree

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

- a. Yes
- b. No

**Answer:** a.

**Sources:** N\A

**Comments:** Researcher: Visualization tools are not yet developed.

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** I agree with the answer as we focus on government websites and portals. However, infographics/visualizations are presented on some non-government portals: Portal 'The Price of the State': <http://cost.ua/en/budget> (<http://cost.ua/en/budget>) (consolidated figures on budget revenues, expenditures, deficit for multiple years) Financial portal 'MinFin': <http://minfin.com.ua> (<http://minfin.com.ua>) (consolidated revenue/expenditure information for multiple years)

#### Government Reviewer

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Information on local budgets execution is available at: [http://www.minfin.gov.ua/uploads/redactor/files/ДОВІДКА%20\(с...](http://www.minfin.gov.ua/uploads/redactor/files/ДОВІДКА%20(с...) ([http://www.minfin.gov.ua/uploads/redactor/files/ДОВІДКА%20\(січень-лютий%202017\).docx](http://www.minfin.gov.ua/uploads/redactor/files/ДОВІДКА%20(січень-лютий%202017).docx)) Information on the approval of the budget program passports is available at: <http://www.minfin.gov.ua/news/view/stan-zatverdzhennia-paspo...> (<http://www.minfin.gov.ua/news/view/stan-zatverdzhennia-pasportiv-biudzhethnykh-prohram?category=bjudzhet&subcategory=pasporty-biudzhethnykh-prohram>) Information on the execution of the State Budget for 2016 is available at: <http://www.minfin.gov.ua/news/view/zvit-pro-vykonannia-derzh...> (<http://www.minfin.gov.ua/news/view/zvit-pro-vykonannia-derzhavnoho-biudzhetu-ukrainy-za--rik?category=bjudzhet&subcategory=poperedni-bjudzheti>) Information on State Budget for 2017 is available at: <http://www.minfin.gov.ua/uploads/redactor/files/Budget%20pre...> (<http://www.minfin.gov.ua/uploads/redactor/files/Budget%20presentation%202017.pdf>)

**Researcher response:** I agree with PR that provided links are cool and useful for citizens, but unfortunately are produced by non-government actors. Most of the links provided by the Government Reviewer are published after the cutoff date except the one related to programs. However, I think we should mention the efforts of the MoF & Ministry of Development & Trade in publication of budget related data. Likewise, we would like to highlight the E-data portal ([www.edata.gov.ua](http://www.edata.gov.ua) (<http://www.edata.gov.ua>)) where the super-detailed information on budget expenditures are published. And procurement system "Prozorro" and a website related to Business Intelligence System ([www.prozorro.gov.ua](http://www.prozorro.gov.ua) (<http://www.prozorro.gov.ua>) & [www.bi.prozorro.org](http://www.bi.prozorro.org) (<http://www.bi.prozorro.org>)). Taking this into account I would propose to upgrade the answer to "A".

**IBP comment:** The e-data portal ([www.edata.gov.ua](http://www.edata.gov.ua) (<http://www.edata.gov.ua>)) shows transactions by region. It includes a map, but that is static and when clicking on it, it takes to data and narrative. The procurement website (<https://prozorro.gov.ua/en> (<https://prozorro.gov.ua/en>)) is very colorful and user-friendly, but tracks tenders by various categories, and does not show visualizations. Unfortunately, only the NGO websites show visualizations in the sense required by this question, and they do not count. To maintain cross-country consistency across answers, the response remains unchanged, "b."

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

- a. Yes
- b. No

**Answer:** a.

**Sources:** Budget Code - <http://zakon2.rada.gov.ua/laws/show/2456-17> (<http://zakon2.rada.gov.ua/laws/show/2456-17>) Law on Accounting Chamber - <http://zakon2.rada.gov.ua/laws/show/576-19/print147519894231...> (<http://zakon2.rada.gov.ua/laws/show/576-19/print1475198942316535>) Law on Open Spending - <http://zakon3.rada.gov.ua/laws/show/183-19> (<http://zakon3.rada.gov.ua/laws/show/183-19>)

**Comments:** Researcher: Budget Code: Art 28 - On the availability of budget information Law on Accounting Chamber: Art 30 - list of information that should be published with the YER Law on Open Spending: totally dedicated to the transparency of the State Treasury's transactions

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** 1) Sustainable Development Strategy "Ukraine-2020": Art 3, paragraph 5 - Ensuring transparency in the use of budget funds (<http://zakon3.rada.gov.ua/laws/show/5/2015> (<http://zakon3.rada.gov.ua/laws/show/5/2015>)) 2) Resolution of the Cabinet of Ministers of Ukraine "On approval of the procedure for single web portal administration of the use of public funds": <http://www.kmu.gov.ua/control/uk/cardnpd?docid=248479611> (<http://www.kmu.gov.ua/control/uk/cardnpd?docid=248479611>) 3) Resolution of the Cabinet of Ministers of Ukraine "On approval of the procedure for publication of the information on transactions on the single treasury account on the single web portal of public spendings": <http://www.kmu.gov.ua/control/ru/cardnpd?docid=248478747> (<http://www.kmu.gov.ua/control/ru/cardnpd?docid=248478747>) 4) Law on the main principles of state financial control in Ukraine: Section2, Art.8 -on control over the effective use of state and local budgets funds (<http://zakon3.rada.gov.ua/laws/show/2939-12> (<http://zakon3.rada.gov.ua/laws/show/2939-12>)) Other highly important laws related to public financial management ( which don't specifically contain provisions for budget transparency and/or participation): 1) Constitution of Ukraine: Art.96, 97, 98: on budget system and procedures; on bodies responsible for budget submission, execution and audit (<http://zakon3.rada.gov.ua/laws/show/254%D0%BA/96-%D0%B2%D1%8...> (<http://zakon3.rada.gov.ua/laws/show/254%D0%BA/96-%D0%B2%D1%8...>))

%D0%B2%D1%80)) 2) Code of Ukraine "On Administrative Offenses": Art 164-Responsibility for violation of budget legislation (<http://zakon2.rada.gov.ua/laws/show/80731-10> (<http://zakon2.rada.gov.ua/laws/show/80731-10>))

**Government Reviewer**

**Opinion:** Agree

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

a. Yes

b. No

**Answer:** a.

**Sources:** Law on Access to Information <http://zakon4.rada.gov.ua/laws/show/2939-17> (<http://zakon4.rada.gov.ua/laws/show/2939-17>) "Decree of the Cabinet of Ministers on ensuring public participation in the formulation and implementation of public policy" - <http://zakon2.rada.gov.ua/laws/show/996-2010-%D0%BF/print147...> (<http://zakon2.rada.gov.ua/laws/show/996-2010-%D0%BF/print1476865855635625>) "Presidents' Decree on the Support of Development of Civil Society" - <http://www.president.gov.ua/documents/682016-19805> (<http://www.president.gov.ua/documents/682016-19805>)

**Comments:** Researcher: Decree of the Cabinet of Ministers on ensuring public participation in the formulation and implementation of public policy (totally dedicated to the involvement of civic activist in the advisory councils under the central executive bodies) same for the "Presidents' Decree on the Support of Development of Civil Society"

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** 1) Resolution of the Cabinet of Ministers of Ukraine "On measures for further insurance of transparency in the activities of the executive": <http://zakon3.rada.gov.ua/laws/show/ru/1302-2002-%D0%BF> (<http://zakon3.rada.gov.ua/laws/show/ru/1302-2002-%D0%BF>) ; 2) Order of the State Committee on Communications and Informatization of Ukraine "On approval of the provision of information and other services using electronic information system 'Electronic Government' ": <http://zakon0.rada.gov.ua/laws/show/z1066-03> (<http://zakon0.rada.gov.ua/laws/show/z1066-03>)

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Law of Ukraine "On the open use of public funds" is available at: <http://zakon3.rada.gov.ua/laws/show/183-19> (<http://zakon3.rada.gov.ua/laws/show/183-19>) Government Decree "On approval of the Concept of creation of the integrated informational and analytical system "Transparent Budget" is available at: <http://zakon3.rada.gov.ua/laws/show/92-2016-%D1%80> (<http://zakon3.rada.gov.ua/laws/show/92-2016-%D1%80>)

**1:** Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

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

**Answer:** a. (100)

**Sources:** Information is available in the Executive's Budget Proposal in Annex №3 "Distribution of Expenditures of the State Budget of Ukraine 2017" (for details see the link "Annexes №1-10 15.09.2016" <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399897>))

**Comments:** Researcher: Annex № 3 of the Executive's Budget Proposal presents expenditures that are classified by administrative unit.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** Information on the budget expenditures by functional classification can be found in the Executive's Budget Proposal in Annexes: №3 "Distribution of Expenditures of the State Budget of Ukraine 2017", №4 "Loan Repayment to the State Budget of Ukraine and the Distribution of Loans from the State Budget of Ukraine 2017" <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399897>)

**Comments:** Researcher: Annexes № 3 & №4 of the Executive's Budget Proposal present expenditures & loans distributions that are classified by functional classification. In particular, see column №2 – these are the codes of functional classification. The table is a mix of administrative & functional breakdowns. It has codes for both; only, the codes for the functional are not named. But one can find them in the budget classifier. But indeed it is not accessible for wide society.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Another reference: Annex "Expenditures Forecast of Consolidated, State and Local Budgets in Ukraine BY 2017" (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399896>)) presents expenditures for the budget year by functional classification. Comment: Technical problem: I have difficulties opening the attached file 'Annex № 3 Distribution of Expenditures of the State Budget of Ukraine 2017.xlsx'. However it can be easily downloaded from the weblink: <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399897>)

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** In addition to the draft document, informational materials also include the table of expenditures for 2017 by functional classification with further details thereon in terms of the consolidated, state and local budgets, which, in turn, are detailed by funds (general fund, special fund, total).

**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:** Information on the budget expenditures by functional classification can be found in Annex "Expenditures Forecast of Consolidated, State and Local Budgets in Ukraine BY 2017" <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399896>) EBP BY 2017 [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032))

**Comments:** Researcher: Budget expenditures by functional classification are compatible with international standards. That refers to "A" answer.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** Information on the budget expenditures by economic classification can be found in annex "Expenditures and Loans for BY 2017 by Economic Classification." <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399896>) EBP BY 2017. See link named "Annexes to the article 38 "бкы" 15.09.2016" бкы - Budget Code of Ukraine" [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032)) 15.09.2016) [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032))

**Comments:** Researcher: Supporting budget documentation contains Annex with expenditures which are presented by economic classification. That refers to an "A" answer.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** Information on the budget expenditures by economic classification can be found in annex "Expenditures and Loans for BY 2017 by Economic Classification." <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399896>)

**Comments:** Researcher: The main headings of the economic classification are compatible with international standards. That refers to an "A" answer.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** I agree that the main headings of the economic classification are compatible with international standards. However, there are some differences with regard to capital expenditures.

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** Information on the budget expenditures for individual programs can be found in Appendix №3 of the Executive's Budget Proposal 2017, titled "Distribution of Expenditures of the State Budget of Ukraine for 2017" <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399897>) The list of state target programs can be found in Annex "List of National Target Programs to be Executed Within Budget Program in BY 2017" <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399896>) EBP 2017 General [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032))

**Comments:** Researcher: Supporting documentation includes information about expenditures for individual programs for the budget year. That refers to an "A" answer.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Comment: I have difficulties opening the attached file 'Annex № 3 Distribution of Expenditures of the State Budget of Ukraine 2017.xlsx'. However it can be easily downloaded from the weblink: <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399897>)

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** c. (33)

**Sources:** Supporting budget documentation present expenditure estimates for a multi-year period by (functional & program classifications) <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399896>) EBP 2017 General [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032)) Information on the list of programs (State Treasury report) <http://www.treasury.gov.ua/main/uk/publish/article/352204> (<http://www.treasury.gov.ua/main/uk/publish/article/352204>)

**Comments:** Researcher: Supporting budget documentation present expenditure estimates for a multi-year period by functional classification (see pages 9-10) & partly by program classifications (see pages 11-18). The thing is that document includes only part of the programs (the multi-year budget programs with international loans). Full list of the programs can be found on the web-site of the State Treasury. That refers to "C" answer.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** c. (33)

**Sources:** Supporting budget documentation present expenditure estimates for a multi-year period by program. <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399896>) EBP 2017 General [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032)) Information on the list of programs (State Treasury report) <http://www.treasury.gov.ua/main/uk/publish/article/352204> (<http://www.treasury.gov.ua/main/uk/publish/article/352204>)

**Comments:** Researcher: Supporting budget documentation present expenditure estimates for a multi-year period by program (see annexes to the EBP). The thing is that document includes only part of the programs (the multi-year budget programs with international loans - covers less than 2% from total). Full list of the programs can be found on the web-site of the State Treasury. In my opinion it refers to "C" answer.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** All sources of tax revenues for the budget year are indicated individually in the explanatory note and in annex №1 "Revenues of the State Budget" <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399897>)

**Comments:** Researcher: Yes, supporting documentation presents the individual sources of tax revenues for the budget year. That refers to "A" answer.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** All sources of non-tax revenues for the budget year are indicated individually in the Annex №1, "Revenues of the State Budget <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399897>)

**Comments:** Researcher: Yes, supporting budget documentation present all individual sources of non-tax revenue for the budget year. That refers to "A" answer.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** Supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period for two-years beyond the budget year. <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399896>) EBP 2017 General [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032))

**Comments:** Researcher: Annex "Forecast of the State Budget of Ukraine for BY 2018-2019" present revenue estimates by category (such as tax and non-tax) for a multi-year period for two-years beyond the budget year (see page 8).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** b. (67)

**Sources:** Supporting budget documentation present estimates for some individual sources of revenue (for two-years beyond the budget year period). <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399896>) EBP 2017 General [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032))

**Comments:** Researcher: Estimates presented are lacking small income budget lines, only main lines of tax revenues & non-tax revenues combined are presented in multi-year period (p.8-9). In my opinion it refers to "B" answer.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The estimates for individual sources of revenue presented for 2017-2018 are applied only to tax revenues (only 4 types of tax revenues are presented). However, estimates for non-tax revenues and other revenues are not identified individually. Therefore, It is more correct to choose score 'c' as multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.

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

**Researcher response:** We agree with the PR that there is still room for improvement, but disagree with the proposed downgrade. The guidelines on question 12 clearly say that: "to answer "b," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of individual sources of revenue that WHEN COMBINED account for at least two-thirds of all revenue, but not all revenue."The sum of those four individual sources is 74% of the total revenue. Taking this into account we propose to leave "b."

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

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

**Answer:** a. (100)

**Sources:** Explanatory Note p.9 <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...>  
(<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399894>) Annexes "Calculation of Public Debt Projections"  
<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399896>) EBP 2017 General [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032)  
([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032))

**Comments:** Researcher: Information about all three key estimates related to borrowing and debt is presented in annexes. The amount of net new borrowing required during the budget year & central government's total debt burden at the end of the budget year can be found in explanatory note (p 8-9), interest payments on the outstanding debt for the budget year - in the annex "Calculation of Public Debt Projections". That refers to an "A" answer.

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

**Comments:** The file with Annex Projected amount of public debt and guaranteed debt by type of debt obligation.xls ' (in Ukrainian - (п1.1д) розр-к прогноз боргy.xls') indicated in the attachment Q013 EBP 2017.jpg was not actually physically attached. At the same time, the weblink to this file (Annex '(п1.1д) розр-к прогноз боргy.xls') was indicated correctly: <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...>  
(<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399896>)

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

**Comments:** Information on government borrowing is also included in Annex №2 "Financing of the State Budget of Ukraine for 2017". Information on public debt and publicly guaranteed debt amounts is also contained in the informational materials submitted with the draft document: <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399896>), the title of the file is as follows: "(п1.1д) розр-к прогноз боргy.xls". In chapter "Comments" on this page it states: "interest payments on the outstanding debt for the budget year - in the annex "Calculation of Public Debt Projections". The file Q013 EBP 2017-3.jpg, which is attached on this page, indicates that Calculation of Public Debt Projections refers to the file entitled "(п1.1д) розр-к прогноз боргy.xls". However, as already noted here, the file "(п1.1д) розр-к прогноз боргy.xls" contains information on public debt and publicly guaranteed debt. Information on interest payments on debt is contained in the file entitled "(п1.1д та п1.5) боргов та гарант зобов до повного порашен.xls", which is attached on this page.

**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:** b. (67)

**Sources:** Annexes to the Executive's Budget Proposal <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...>  
(<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399896>) Explanatory note  
<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399894>) EBP 2017 General [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032)  
([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032))

**Comments:** Researcher: Note that there are 2 major groups of annexes. The first one are zipped annexes 1-10; for the second group of annexes, see the link above the first group of annexes in EBP general link. Annexes to Executive's Budget Proposal contain information about the core components. Annex "Calculation of Public Debt Projections BY 2017" includes information whether debt is domestic or external Annex "Projects Under the State Warranty", includes interest rates, maturity profiles and information about creditors, but it covers only part of foreign loans, no information on

domestic debt. (information about the creditors & what the debt is being used to finance is beyond the core). Annex "Projected amount of public debt and guaranteed debt by type of debt obligation" contain detailed information on debt by type of the obligations and information on the debt holders (beyond the core) Explanatory note on p.9 depicts information about cumulative interest payments for BY 2017, but no detailed information about interest rates per debt instrument\creditor. In my opinion it refers to "A" answer.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** I suggest to apply "c" answer as one of the core pieces of information (interest rates on the debt) are not presented well. In particular, the sources provided by the researcher contain only some information on interest rates for government borrowings planned for 2017. There is no information on interest rates related to the composition of the total debt outstanding at the end of the budget year. The answer 'c' seems more relevant to the question.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** We agree with the peer reviewer. Not all debt instruments have clear separate indication of interest rates. Aggregated numbers on debt outstanding & interest payments for 2017 are available in the Explanatory Note, pages 8-9. In addition to the projections of outstanding internal & external debt, and interest payments aggregated for all instruments, a yearly breakdown till 2060 is available in the annex "Calculation of Public Debt Projections." Response changed from "a" to "c."

**IBP comment:** Given that one piece of core information (interest rates) is missing but - according to the researcher's initial comment - information beyond-the-core is also presented, to maintain consistency of responses across countries, the response has been changed, from "c" to "b."

**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:** a. (100)

**Sources:** The Executive's Budget Proposal Explanatory note <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399894>) Annexes <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399896>)

**Comments:** Researcher: The Executive's Budget Proposal Explanatory note presents core & "beyond the core" information: Nominal & Real GDP estimates, inflation rate, average monthly salary estimates etc. - p.7 Information on Interest rates is presented on p 8 of the explanatory note as well as in annex "Projects Under the State Warranty". The core information is presented for the macroeconomic forecast. Also Executive gives estimates for export & average monthly salary estimates which is beyond the core. In my opinion this is "A" answer.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** The Explanatory Note for Executive's Budget Proposal includes no information related to "sensitivity analysis". <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399894>)

**Comments:** Researcher: The Explanatory Note for Executive's Budget Proposal includes no information related to "sensitivity analysis". This refers to "D" answer.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** c. (33)

**Sources:** Explanatory note <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399894>)

**Comments:** Researcher: Explanatory note includes estimates that show the impact of some, but not all, policy proposals (see p. 18-19, 35). In my opinion it refers to "C" answer. The quality of the EBP explanatory note is not so good. For example: there is no mention of higher education policy (only one reconstruction financed by donors), and no information on the measures on energy sources diversification, etc.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** c. (33)

**Sources:** Explanatory note <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399894>)

**Comments:** Researcher: Explanatory note includes estimates that show the impact of some, but not all, policy proposals (see p. 10-12). New policies are mentioned on p. 10, 12, 13 & 15 but no information on the influence of each certain measure. In my opinion it refers to "C" answer.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**19: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

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

**Answer:** d.

**Sources:** Annexes to the EBP <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399896>)

**Comments:** Researcher: Annexes with State Budget sorted by (program, economic & functional classification) contain no BY-1 information. However Annex "List of National Target Programs that are Executed Within Budget Program in BY 2017" contains estimates on BY-1 information about expenditures on state target programs. Annex "Balance of Financial Resources" includes estimates on BY-1 information about revenues & expenditures. This information is not sorted by (administrative, economic or functional classification). In my opinion it refers to "D" mark.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** c. (33)

**Sources:** Annexes <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399896>). In particular, see annex №9 counting from top to bottom in the zipped file.

**Comments:** Researcher: Annex "List of National Target Programs that are Executed Within Budget Program in BY 2017" contains BY-1 information about state target programs. Technically it describes level of detail below an administrative unit, and I think it is applicable to this question. Volume of state target programs in comparison with whole budget is way lower than two-thirds. In my opinion it refers to "C" answer.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** b.

**Sources:** No, expenditure estimates for BY-1 have not been updated from the original enacted levels.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Annex "Balance of Financial Resources" includes expenditure estimate for BY-1, which have been updated from the original enacted level. This estimate refers to the expected actual level of total consolidated budget expenditures in 2016 (in BY-1). In my opinion an "a" score is more appropriate. Source: <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399896>) The file "Balance of financial resources" is the file №8 counting from the top to bottom in the zipped file.

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Along with the draft budget for next year, information on the budget execution for the previous years is not submitted due to the fact that separate reports on the budget execution for the previous year, including reports on the revenues, financing, expenditures (by functional, economic and program classification), are prepared and published: <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=1...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=146477>)

**Researcher response:** The Peer Reviewer has a point in that the Annex "Balance" includes projections of expected level of total consolidated budget. The consolidated budget, however, includes central and local budgets, and the central government budget is not presented separately from the local government budget. So it is not possible to know whether the estimates for the central government budget has been updated from the original enacted levels. In light of this, and the fact that the Government Reviewer agrees with our initial assessment, the response remains unchanged, "b".

**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:** Annexes to the EBP <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...>  
(<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399896>)

**Comments:** Researcher: Annex "List of National Target Programs that are Executed Within Budget Program in BY 2017" contain BY-2 information about state target programs. Annex "Balance of Financial Resources" contains some BY-2 information about revenues and expenditures. Technically expenditures for BY-2 and prior years are not presented by any expenditure classification. That's why it refers to "D" answer.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Along with the draft budget for next year, information on the budget execution for the previous years is not submitted due to the fact that the separate reports on budget execution for the previous year, including reports on the revenues, financing, expenditures (by functional, economic and program classification), are prepared and published: <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=1...>  
(<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=146477>)

**Researcher response:** Indeed, information on BY-2 expenditures is available in the reports of State Treasury Service. However this particular question asks about the documents that are included into the EBP package. The response remains unchanged.

**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:** c. (33)

**Sources:** Annexes to the EBP <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...>  
(<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399896>)

**Comments:** Researcher: Annex № 3 "Distribution of Expenditures of the State Budget of Ukraine 2017" which is done by program classification contains no BY-2 information. However annex "List of National Target Programs that are Executed Within Budget Program in BY 2017" contains BY-2 information about state target programs. Technically it describes level of detail below an administrative unit, and I think it is applicable to this question. Volume of state target programs in comparison with whole budget is way lower than two-thirds. In my opinion it refers to "C" answer.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Along with the draft budget for next year information on the budget execution for the previous years is not submitted due to the fact that the separate reports on the budget execution for the previous year, including reports on the revenues, financing, expenditures (by functional, economic and program classification), are prepared and published: <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=1...>  
(<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=146477>)

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

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

**Answer:** a. (100)

**Sources:** Annexes: <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399896>) In particular, see the file "Balance of financial resources", which is file №9 counting from top to bottom in the zipped file. EBP 2017 General [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032))

**Comments:** Researcher: Annex "Balance of Financial Resources" presents the data on actual outcomes for all expenditures (total figures) for two years prior to the budget year. It refers to "A" answer.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Clarification on the source: The source for the Annex "Balance of Financial Resources" (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399896>)) is correct. However, it is the file №8 (not №9) counting from the top to the bottom in the zipped file.

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Along with the draft budget for next year information on the budget execution for the previous years is not submitted due to the fact that the separate reports on the budget execution for the previous year, including reports on the revenues, financing, expenditures (by functional, economic and program classification), are prepared and published: <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=1...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=146477>)

**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:** Explanatory note <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399894>)

**Comments:** Researcher: Technically aggregated information on the revenues of general & special fund is presented in the Explanatory Note (see p.11). However revenue estimates for BY-1 are not presented by category. This refers to "B" answer.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Along with the draft budget for the next year information on the budget execution for the previous years is not submitted due to the fact that the separate reports on the budget execution for the previous year, including reports on the revenues, financing, expenditures (by functional, economic and program classification), are prepared and published: <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=1...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=146477>)

**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:** EBP Annexes <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399896>)

**Comments:** Researcher: Annex "Balance of Financial Resources", technically contains general information about budget revenues of BY-1 & BY-2 with separation of revenue sources. It seems to me that, this question is more related to the information stated in Annex № 1 "Revenues of the State Budget of Ukraine for 2017", which has no BY-1, BY-2 information. In my opinion this refers to "D" answer.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Along with the draft budget for next year information on the budget execution for the previous years is not submitted due to the fact that the separate reports on the budget execution for the previous year, including reports on the revenues, financing, expenditures (by functional, economic and program classification), are prepared and published: <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=1...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=146477>)

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

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

**Answer:** a. (100)

**Sources:** Explanatory note <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399894>)

**Comments:** Researcher: Page 11 of the explanatory note contains information on the updated revenue estimates for BY-1. The updated information on BY 2016 is presented in column №6, counting from left to right.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** I would like to add another reference. According to the OBS guidelines the updates can also reflect actual experience to date (not just enactment of supplemental budgets). Thus, we can also use the Annex "Balance of Financial Resources" as an additional source. Annex "Balance of Financial Resources" includes revenue estimate for BY-1, which have been updated from the original enacted level. This estimate refers to the expected actual level of total consolidated budget revenues in 2016 (in BY-1). Source: <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399896>) The file "Balance of financial resources" is the file №8 counting from the top to bottom in the zipped file.

**Government Reviewer**

**Opinion:** Agree

**28: Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?**

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

**Answer:** b.

**Sources:** EBP Annexes <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399896>) Explanatory note <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399894>)

**Comments:** Researcher: Annex "Balance of Financial Resources" contains general information about budget revenues of BY-1 & BY-2 with specific classification (Budget resources, Resources of companies and organizations, Fund resources, Credit resources). But revenue estimates are not presented by category (such as tax and non-tax). Page 11 of the explanatory note also contains aggregated information on BY-2 revenue estimates but no details on (tax non-tax revenues). Annex that contains revenue information has no BY-2 information. That's why it refers to "B" answer.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Along with the draft budget for the next year, information on the budget execution for the previous years is not submitted due to the fact that the separate reports on the budget execution for the previous year, including reports on the revenues, financing, expenditures (by functional, economic and program classification), are prepared and published: <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=1...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=146477>)

**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:** N\A

**Comments:** Researcher: Individual sources of revenue are not presented for BY-2 and prior years.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Along with the draft budget for the next year information on the budget execution for the previous years is not submitted due to the fact that the separate reports on the budget execution for the previous year, including reports on the revenues, financing, expenditures (by functional, economic and program classification), are prepared and published: <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=1...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=146477>)

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

a. (100) Two years prior to the budget year (BY-2).

b. (67) Three years prior to the budget year (BY-3).

c. (33) Before BY-3.

d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.

e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** EBP Annexes <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399896>)

**Comments:** Researcher: Annex "Balance of Financial Resources" presents the data on actual outcomes for all revenues (total figures) for two years prior to the budget year. It refers to "A" answer.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**31: Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)**

a. (100) Yes, information beyond the core elements is presented for government debt.

b. (67) Yes, the core information is presented for government debt.

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

d. (0) No, information related to government debt is not presented.

e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** EBP Annexes <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399896>) EBP explanatory note <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399894>)

**Comments:** Researcher: The "core" BY-1 information, excluding maturity profile, is listed in Executive's Budget Proposal Explanatory Note (pp. 8-9). Annex "Balance of Financial Resources" includes information for BY-1 on the amount of net new borrowing and whether debt is domestic or external, but no information on total debt outstanding. The answer is "c" since there are no maturity profiles for different debt instruments.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Additionally, there is no information on interest rates on the debt instruments for BY-1, which is also considered to be "core" information.

**Government Reviewer**

**Opinion:** Agree

**32:** In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

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

**Answer:** a. (100)

**Sources:** EBP Annexes <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399896>)

**Comments:** Researcher: Annex "Balance" contains information on the actual figures for BY-2. It refers to "A" answer.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** c. (33)

**Sources:** EBP Annexes <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399894>)

**Comments:** Researcher: Incomes & expenditures for extra-budgetary funds (pension fund, social security fund on unemployment, social security fund on disability etc) are listed in Annex "Balance of Financial Resources" for (BY, BY-1, BY-2). No narrative or policy rationale is provided. In my opinion it refers to "B" answer.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** There is no statement of purpose or policy rationale for the extra-budgetary fund. It is one of the core components of the information related to these funds. As it is not presented in the Executive's Budget Proposal or any supporting budget documentation the score 'b' can not be chosen. Answer 'c' is more appropriate.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** In our opinion, the names of the funds kind of reflect the statement of purpose: pension fund, social security fund on unemployment, social security fund on disability, social security fund on industrial accidents and occupational diseases. But strictly speaking and in accordance with the methodology, we agree with the Peer Reviewer. Answer changed, from "b" to "c".

**34:** Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

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

**Answer:** a. (100)

**Sources:** EBP Annexes <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399896>)

**Comments:** Researcher: Annex "Balance of Financial Resources" contains the consolidated figures on budgetary and extra-budgetary expenditures. The data covers: BY(estimate), BY-2 (actual), BY-1 (estimate). It supports an "A" answer.

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

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

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

**Answer:** a. (100)**Sources:** EBP Annexes <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399897>)**Comments:** Researcher: It's an "A" answer because estimates are available in Annex №6, №7 & narrative is provided in Executive's Budget Proposal Explanatory Note (p. 115-123)**Peer Reviewer****Opinion:** Agree with Comments**Comments:** I have problems downloading files with Annex №6 and Annex №7 in the attachments box. However, they can be easily found using general weblink for EBP Annexes (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399897>)), which was provided by the researcher.**Government Reviewer****Opinion:** Agree

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

- a. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.
- e. Not applicable/other (please comment).

**Answer:** d.**Sources:** N\A**Comments:** Researcher: Since there are no alternative presentations that illustrate the financial impact of policies on different groups of citizens, answer "d" applies.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments**Comments:** The Government of Ukraine approved an updated Public Finance Management Strategy for 2017-2020, which provides for the integration of the gender-based approach to budgeting in Ukraine, including the definition of performance indicators that will increase the efficiency and quality of public services to meet the needs of social groups (including gender component), strengthen accountability of the budget funds managers and the budget transparency: <http://zakon2.rada.gov.ua/laws/show/142-2017-%D1%80> (<http://zakon2.rada.gov.ua/laws/show/142-2017-%D1%80>)

**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:** N\A

**Comments:** Researcher: Estimates of transfers to public corporations are not presented. Therefore, answer "D" applies.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**38:** Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

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

**Answer:** b. (67)

**Sources:** EBP Annexes <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399896>) EBP explanatory note <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399894>) Decree of the Cabinet of Ministers with the list of quasi-fiscal activities <http://zakon2.rada.gov.ua/laws/show/692-2012-%D1%80> (<http://zakon2.rada.gov.ua/laws/show/692-2012-%D1%80>) Information on VAT refund <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=2...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=277029>) Information on privileged categories on railroad [http://www.uz.gov.ua/passengers/ticket\\_discounts/](http://www.uz.gov.ua/passengers/ticket_discounts/) ([http://www.uz.gov.ua/passengers/ticket\\_discounts/](http://www.uz.gov.ua/passengers/ticket_discounts/)) Information on the compensations that are conducted from the local budgets <http://www.vmr.gov.ua/Docs/ExecutiveCommitteeDecisions/2016/...> (<http://www.vmr.gov.ua/Docs/ExecutiveCommitteeDecisions/2016/%E2%84%962442%2020-10-2016%20%D0%9F%D1%80%D0%BE%20%D0%B7%D0%B0%D1%82%D0%B2%D0%B5%D1%80%D0%B4%D0%B6%D0%B5%D0%BD%D0%BD%D1%8>

**Comments:** Researcher: Annex "Quasi-fiscal activities" contains information on state guaranties payments given to state business entities - residents. In addition, the Explanatory Note includes some information about expenditures that are going to be spent, for example on covering the bank interest rates for young families (p.74), compensations for students on the transportation by railroad can be found on p.54. Annex "List of Exemptions from Taxes and Duties" includes information about beneficiaries of the quasi-fiscal activities, but there is no narrative and reasoning for engaging these activities. In my opinion it is a "b" answer.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**39:** Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

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

**Answer:** d.

**Sources:** N\A

**Comments:** Researcher: Information on financial assets is not presented, therefore a "D" answer applies.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** N\A

**Comments:** Researcher: Information on non-financial assets is not presented. It refers to a "D" answer.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** c. (33)

**Sources:** N\A

**Comments:** Researcher: Estimates of expenditure arrears are not presented.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** I do not agree with the score, as estimates of some expenditure arrears are presented in two documents: 1) EBP for 2017: Article 19 (p.11) - actual expenditure arrears of UAH 1.6 bn (as of January 1, 2017), which occurred at the result of court decisions, which implementation are financially guaranteed by the state. 2) Explanatory note to EBP for 2017 (p.68) - estimate of expenditure arrears regarding the compensation to companies, institutions and organizations within the average salary of employees called up for military service during the mobilization to the army in 2014-2015 (near UAH 233.1 thousand). It is only a small percentage of all expenditures, however, we can not deny these facts and that's why I choose answer 'c'.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** We agree with the Peer Reviewer. The IMF guidelines indicate that budget arrears arise when an obligatory payment is not made by its due-for-payment date. The date "1st January 2017" indicates last day by when arrears for 2016 are accounted for and paid in BY 2017. Budget arrears that appear during 2017 shall be displayed in the EBP 2018. Detailed reports on budget arrears can be found the website of the State Treasury Service <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=359194...> ([http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=359194&&documentList\\_stind=1](http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=359194&&documentList_stind=1) (files) named Dod7s.xls, Dod7x.xls) & <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...> ([http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=359194&&documentList\\_stind=21](http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=359194&&documentList_stind=21) files) Dod7vs.xls, Dod7vz.xls), but not in the EBP. The response has been change from "d" to "c."

**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:** c. (33)

**Sources:** EBP Annexes <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399896>)

**Comments:** Researcher: Annex "Projects Under the State Warranty" includes some information on guarantees proposed for the budget year. But the information is available only for part of explicit contingent liabilities, information on other two core components is missing. In my opinion it refers to "C" answer.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Another reference: Article 6 (p.2-4) of the EBP for 2017 contains information on new state guarantees proposed for the budget year and their ceiling (maximum possible amount) at UAH 31.7 bn. Source: [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032))

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** N/A

**Comments:** Researcher: The Executive's Budget Proposal or any supporting budget documentation doesn't present projections that assess the government's future liabilities and the sustainability of its finances over the longer term.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Annex 'Payments for implementation of debt and guaranteed obligations for 2017 and subsequent budget periods until full repayment of such obligations' ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032))) contains information on expected future payments on state debt obligations for 2017-2060. However, all required core components are not presented. Therefore, 'd' answer is more relevant.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** The EBP reflects government's reflects the current state of debt payment projections. No analysis of future state of public finances or any narrative is provided. Our sense is that question is related to the fiscal sustainability analysis and required fiscal adjustment to restore sustainability of public finances in the long run (2.g Indicator of the IMF guide - p.15). This goes well beyond the projections of debt payment. That is why we chose "d." In addition, the government reviewer agrees with our assessment.

**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:** EBP Annexes <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399896>)

**Comments:** Researcher: Annex "Forecast of Consolidated, State and Local Budgets Parameters in Ukraine BY 2017", shows only EU budget support funding (p. 6-7). The total amount of donor assistance in Ukraine is unknown. The attempt to gather this information was performed this year by the Ministry of Economy & Trade and publish it on the portal [www.openaid.gov.ua](http://www.openaid.gov.ua) (<http://www.openaid.gov.ua>). It is a "c" answer because the executive gives no narrative and no information on in-kind assistance.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** c. (33)

**Sources:** EBP Annexes <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399896>). The link can be found on the landing page of the EBP, link №4 counting from top to bottom in the group of links. General link to the EBP [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032))

**Comments:** Researcher: Annex includes information about exemptions from taxes and duties & estimated revenue foregone. The title of each exemption kind of gives some information about the beneficiaries but no narrative is provided. The executive only mentions its intention to prolong, introduce or cancel tax exemptions for a number of industries, but gives no information about policy rationale, list of beneficiaries or estimates of the revenue foregone. The Executive gives no statement of purpose or policy rationale on tax expenditures, therefore answer "c" is selected.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** c. (33)

**Sources:** Explanatory note <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399894>) EBP Annexes <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399896>)

**Comments:** Researcher: Explanatory note has some narrative information about earmarked revenues. There is no information about revenues that are going to the extra-budgetary funds (technically some of those are earmarked too). There's general information about target funds in Annex. But the main reason why we selected answer "c" is that one can never determine which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**47:** Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.

e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** EBP Explanatory note <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...>  
(<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399894>)

**Comments:** Researcher: The Explanatory Note to the Executive's Budget Proposal for 2017 provides the link to the Pre-Budget Statement and has some links to tax policy goals (p.10-11), social policy goals (p.18-20). In my opinion it refers to "C" answer.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.

b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.

c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

d. (0) No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.

e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** EBP Annexes <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399896>) EBP 2017 [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032)  
([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032))

**Comments:** Researcher: Annex "Forecast of the State Budget of Ukraine for BY 2018-2019" has information on multi-year budget estimates and slight narrative on their connection to the policy goals. In my opinion it refers to "C" answer. Note: the link to the annexes can be found on the landing page of the EBP. The "Forecast of the State Budget of Ukraine for BY 2018-2019" file is №10 counting from top to bottom in the downloaded batch. Narrative – pp. 6-7 of the document. Multi-year budget estimates – pp.8-10.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

a. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).

b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.

c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).

d. (0) No, nonfinancial data on inputs to be acquired are not presented.

e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** N\A

**Comments:** Researcher: Executive's Budget Proposal or any supporting budget documentation does not contain any nonfinancial data on inputs. It's a "d" answer.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** c. (33)

**Sources:** EBP explanatory note <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...>  
(<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399894>)

**Comments:** Researcher: Very few nonfinancial indicators for programs can be found in the Explanatory Note. (Implementation of the program will lead to: p. 23 - implementation of the program will save 41 animal species and 23 plants that are listed as endangered. p. 29 - organization and conduction of 12 sports events, financial support and improved logistical position of 6 Olympic training bases, p. 47 - provision of financial support for 7 theaters, 9 circus groups and 13 concert organizations. p. 62 - maintenance of 42 institutions of natural reserve fund, which are subordinate to the Ministry, with total area over 1095.9 hectare. p. 87 - coaching of 315 athletes with disabilities, financing of 95 coaches, purchase of equipment and inventory for the preparation of athletes with disabilities etc.) In my opinion it refers to a "C" answer.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The researcher indicated only several pages of the Explanatory Note, where you can find nonfinancial data on results (in terms of outputs or outcomes) for the budget year. Additional references are p.35; p.48,49,50; p.55,56; p.59,60; p.67; Source: <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399894>)

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** N\A

**Comments:** Researcher: Performance targets are not assigned to nonfinancial data on results.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** There are not a lot of performance indicators in the budget itself, however the passports of the budget programs adopted within 2 months after the budget adoption, includes the non financial KPIs as well as financial ones.

**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:** EBP Annexes <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399896>) Explanatory note <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=6003...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=60032&pf35401=399894>)

**Comments:** Researcher: Annexes "Social Security Calculations\_1" has related information, like a schedule for increasing the minimum wage, however, we cannot accept it as a policy toward most impoverished populations because there is no information on how key policies would alleviate poverty. Partially related information can be found in details on some programs in explanatory note. There is lack of information on influence of sectoral policies like education, health care etc., on impoverished population. In my opinion information that is available refers to "C" answer. Information on pensioners can be found on p.19 & p.70 Information on poor families, disabled since childhood – p. 19 p.60, 67 Information on programs for disabled persons – p.60, 67-69, 72, 87

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** c. (33)

**Sources:** Budget Code available here: <http://zakon4.rada.gov.ua/laws/show/2456-17/print14779072288...>

(<http://zakon4.rada.gov.ua/laws/show/2456-17/print1477907228832813>) Letter of the Ministry of Finance "On the provision of information aimed at formulating preliminary indicators for the Draft State Budget of Ukraine for 2016-2018"

[http://minfin.kmu.gov.ua/control/uk/publish/printable\\_articl...](http://minfin.kmu.gov.ua/control/uk/publish/printable_articl...) ([http://minfin.kmu.gov.ua/control/uk/publish/printable\\_article?art\\_id=414639](http://minfin.kmu.gov.ua/control/uk/publish/printable_article?art_id=414639))

**Comments:** Researcher: General procedure is written down in Chapter 6 (Articles 33-37 on p.46) of the Budget Code. Each year the Ministry of Finance is sending letters on the provision of information aimed at formulating preliminary indicators for the Draft State Budget of Ukraine. Taking into consideration the lack of important details, the score is "C".

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** More recent document, which contains some dates of timetable for formulating the Executive's Budget Proposal for 2017 and forecast for 2018-2019: Letter of the Ministry of Finance from July 28, 2016 № 31-04110-09-9 / 21934 "On preparation of budget requests to the draft state budget for 2017 and the forecast for 2018-2019" However, it can not be found on the Ministry of Finance website (only published on non-government websites). Weblink:<http://zakon.gbb.com.ua/regulations/1521/8199/8201/487568/> (<http://zakon.gbb.com.ua/regulations/1521/8199/8201/487568/>) Provisions of Budget Code don't contain clear timetable with deadlines for submissions from other government entities, such as line ministries or local administrations to the Ministry of Finance, etc.

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** In addition to the Budget Code of Ukraine, the procedure for the preparation of the state budget is specified in Chapter 27 (Article 152-159) of the Law of Ukraine "On the Regulation of the Verkhovna Rada of Ukraine" under the following link: <http://zakon2.rada.gov.ua/laws/show/1861-17/page6> (<http://zakon2.rada.gov.ua/laws/show/1861-17/page6>) The Ministry of Finance of Ukraine forwards the instructional letters to the main managers of the budgetary funds for completing the budget requests indicating the timing of submission thereof to the Ministry of Finance of Ukraine.

**Researcher response:** We suggest leaving answer "c," due to the fact that letters of the MoF were sent directly to State agencies & local financial bodies, but were not published properly. The Law of Ukraine "On the Regulation of the Parliament of Ukraine," which is the focus of the question, is generally related to the procedure of EBP hearings in Parliament, and not on the procedure of EBP formulation involving agencies, local financial bodies and their timetable. It does provide some additional information on the possible involvement of the SAI into the process (See paragraph 3 of article 156).

**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:** b. (67)

**Sources:** PBS 2017 [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=59706](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=59706) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=59706](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=59706)). Specifically, see: Attachment (1) 13/07/2016

**Comments:** Researcher: The core information is presented for the macroeconomic forecast. Also Executive gives estimates for unemployment rate which is beyond the core info. Core information is presented on the 1st page. Beyond the core information (unemployment rate, exchange rate) is also on the page 1. Mid-term perspective of the mentioned indicators can be found on page 10. In my opinion this is "A" answer.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** There is no information on interest rates. Therefore, answer 'a' is not appropriate. As information excludes one of core elements the score 'c' should be chosen.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** We agree with the Peer Reviewer in that one piece of core information is missing. However, in consultation with the IBP team, taking in account that beyond-the-core information is presented, for consistency of responses across countries, the answer was only downgraded from "a" to "b".

**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:** b. (67)

**Sources:** PBS 2017 [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=59706](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=59706) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=59706](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=59706))

**Comments:** Researcher: A brief discussion of expenditure policies and priorities is presented in PBS (see pages 2-9). The Pre-Budget Statement also includes information related to budget and fiscal policies (p. 3-4). No estimates on costs of policy realization are presented. However there is information on debt & state warranty ceilings, redistribution of GDP through the consolidated budget markers, USD\UAH exchange rate, etc. A figure for total expenditure is missing, but other pieces of information "beyond the core" are presented. Therefore, for consistency across countries, answer "b" is selected.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The Pre-Budget Statement excludes information on total expenditures associated with the government's expenditure policies and priorities that guide the development of detailed estimates for 2017. As one of the core elements related to these policies is not presented, answer "c" is selected.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** It's true that there is no figure for the projection of total expenditures. But, there is information on estimated GDP (p.1) & information on the redistribution of GDP through the budget marker (p.2) which give you the budget ceiling by multiplying these indicators. Technically all ingredients for the calculation of the budget ceiling are there but the clear figure is not there. It still seems to me that it is closer to "B".

**IBP comment:** While the Peer Reviewer is right in that one of the core pieces of information is excluded from the document, the PBS includes some "beyond the core" information. Therefore, for consistency of answers across countries, the response to this question remains "b."

**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:** PBS 2017 [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=59706](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=59706) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=59706](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=59706)) See specifically: Attachment (1) 13/07/2016

**Comments:** Researcher: The Pre-Budget Statement includes information mostly related to budget and fiscal policies (p.2-3). There is no information about the increase of revenue estimates due to the policy realization. Therefore, it is "C".

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** PBS 2017 [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=59706](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=59706) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=59706](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=59706)) Specifically, see Attachment (1) 13/07/2016

**Comments:** Researcher: Estimate of total debt burden to GDP ratio for the upcoming budget year is available on p. 2. Answer downgraded to "D" due to the comment in group discussion.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** There is information on debt and state warranty ceilings (p. 16). However, it can not be considered as one of three key estimates related to borrowing and debt.

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** b.

**Sources:** PBS 2017 [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=59706](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=59706) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=59706](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=59706))

**Comments:** Researcher: Yes, multi-year expenditure estimates are presented for the BY+1, BY+2 period (see p. 10-11 of the PBS).

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Multi-year estimates for 2018-2019 (see p. 16 of the PBS) are presented only for macroeconomic indicators, but not for total expenditures. That's why answer 'b' is selected.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** It is true that there is no figure for the projection of total expenditures. But, there is information on estimated GDP & information on the redistribution of GDP through the budget marker (page 10) which give you the budget ceiling by multiplying these indicators. Technically all ingredients for the calculation of the budget ceiling are there but the clear figure is not there. The GDP based ceilings for mid-term planning are also based on the approach mentioned in previous flag on interconnection of borrowings & % of GDP growth (See World Bank & OECD links). We still believe that the response should be "a" rather than "b".

**IBP comment:** Given the peer reviewer's comment and the researcher's confirmation that there is/are no figure(s) for multiyear expenditure estimates, the response is changed from "a" to "b," to maintain consistency of answers across countries.

**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:** EB 2017 <http://zakon4.rada.gov.ua/laws/show/1801-19> (<http://zakon4.rada.gov.ua/laws/show/1801-19>)

**Comments:** Researcher: Tab №3 in the Annexes to the EB contains a combined table with expenditures by ministry, as well as codes of functional & program classifications. Also, there is some information on economic classification is presented (consumption & development expenditures, salaries, utility & energy expenditures).

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Formally, Tab №3 in the Annexes to the EB contains expenditure estimates by administrative and functional classifications. In particular, tab 3 initially presents expenditure estimates by administrative classification and additionally has special column with codes of functional classification. Consequently, we may say that the expenditure estimates are presented by two of the three expenditure classifications, which is "b" answer.

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Annex 3 to the Law of Ukraine "On State Budget of Ukraine" includes the expenditures by the administrative classification. However, along with the draft state budget, materials prepared in accordance with Article 38 of the Budget Code of Ukraine are also submitted to the Parliament, namely: expenditures by economic classification - available at: [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032)) (КЕКВ-ЗВЕДЕНИЙ\_15.09.2016.xlsx); expenditures by functional classification - available at: [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032)) (Показники видатки осн.pdf)

**Researcher response:** The links provided by the Government Reviewer are related to the Executive's Budget Proposal, while this question asks about Enacted Budget. So, we cannot consider them as relevant here. We do agree with the Peer Reviewer, and upgraded the response from "c" to "b". The issue is that the codes for functional classification are presented with no titles, however one can easily find the classification, here <http://bit.ly/2qyEB26> (<http://bit.ly/2qyEB26>). This link leads to the budget classifier published on the website of the MoF. Administrative classification titles & codes are also there. Codes are combined within program classification (first 3 digits reflect codes of the state authority). Key points of economic breakdown are also there, but it cannot be considered as breakdown by economic classification.

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

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

**Answer:** a. (100)

**Sources:** EB 2017 <http://zakon4.rada.gov.ua/laws/show/1801-19> (<http://zakon4.rada.gov.ua/laws/show/1801-19>)

**Comments:** Researcher: Tab №3 in the Annexes to the EB presents expenditure estimates by administrative classification, and includes such level of detail that can be considered as individual programs. Therefore it is a "A" answer.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** EB 2017 <http://zakon4.rada.gov.ua/laws/show/1801-19> (<http://zakon4.rada.gov.ua/laws/show/1801-19>)

**Comments:** Researcher: Tab № 1 in the Annexes to the EB, "Revenues of the State Budget of Ukraine 2017," presents revenue estimates by category. Therefore it is an "A" answer.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** EB 2017 <http://zakon4.rada.gov.ua/laws/show/1801-19> (<http://zakon4.rada.gov.ua/laws/show/1801-19>)

**Comments:** Researcher: Annex № 1 "Revenues of the State Budget of Ukraine 2017" includes information about individual sources of revenue. There are a few "other" line items (lines C36, C44, C68, C71), but combined their value is 1,9% of the total.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** EB 2017 <http://zakon4.rada.gov.ua/laws/show/1801-19> (<http://zakon4.rada.gov.ua/laws/show/1801-19>)

**Comments:** Researcher: Total debt outstanding at the end of the budget year can be found on p.2. of the EB. Tab № 2 of the Annexes to the EB, "Financing the State Budget of Ukraine 2017" contains estimates for net new borrowing & interest payments. Therefore it is an "A" answer.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Clarification: The estimate for the interest payments on the outstanding debt for the budget year cannot be found in Tab № 2 of the Annexes to the EB "Financing the State Budget of Ukraine 2017" . It is presented in Tab №3 in the Annexes to the EB (the line № 479).

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** c. (33)

**Sources:** CB\_EB\_2017 <https://minfin.gov.ua/uploads/redactor/files/Budget%20presen...>  
(<https://minfin.gov.ua/uploads/redactor/files/Budget%20presentation%202017.pdf>) CB\_2016 <http://www.minfin.gov.ua/news/view/ministerstvo-finansiv-vit...>  
(<http://www.minfin.gov.ua/news/view/ministerstvo-finansiv-vitaie-ukhvalennia-verkhovnoiu-radoiu--proektu-zakonu-pro-derzhavnyi-biudzheth-ukrainy-na--rik?category=bjudzhet&subcategory=bjudzhet-potochnogo-roku>) CB\_EBP\_2017  
<http://www.minfin.gov.ua/uploads/redactor/files/Budget%20201...>  
(<http://www.minfin.gov.ua/uploads/redactor/files/Budget%202017%20presentation.pdf>)

**Comments:** Researcher: The Citizens Budgets provide information far beyond the core elements. Expenditure and revenue totals- CB\_EBP slide - №3; Main policy initiatives in the budget - CB slides № 8-12 + CB\_EBP slides 9-23; Macroeconomic forecast - CB slide №2; Beyond the core information: Expenditures structure - CB slides 4-5; Main areas of funding in each sphere - CB\_EBP slides 9-23. It refers to "A" answer.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** 1) First, the EB CB for 2016 is not the most recent CB. The most recent Citizens Budget for the 2017 EB was published on the website of MoF on December 28, 2016. It is publicly available. Sources: <http://www.minfin.gov.ua/uploads/redactor/files/Budget%20pre...>  
(<http://www.minfin.gov.ua/uploads/redactor/files/Budget%20presentation%202017.pdf>) <http://www.minfin.gov.ua/news/view/biudzheth-ukrainy-?category=bjudzhet&subcategory=bjudzhet-nastupnogo-roku> (file is attached at the bottom of the webpage) 2) Second, the EB CB for 2017 doesn't include two core components: -the macroeconomic forecast upon which the budget is based; -contact information for follow-up by citizens. Other two core components are presented: -expenditure and revenue totals (slide 3) -the main policy initiatives in the budget (slides 5-22). 3) Citizens Budget for the 2017 EBP is also missing two core components (the macroeconomic forecast upon which the budget is based; and contact information for follow-up by citizens). The answer 'c' is more relevant.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** I we agree that 2017 Citizens Budget should be analyzed. Macroeconomic forecast were included in the 2016 CB, but unfortunately excluded in the 2017 CB. However, we do not agree that contact information is not available. At the bottom left corner of the page, contact information is available. <http://www.minfin.gov.ua/news/view/biudzheth-ukrainy-?category=bjudzhet&subcategory=bjudzhet-nastupnogo-roku>. We suggest downgrading the answer from "a" to "b".

**IBP comment:** The contact information mentioned by the researcher is on the MoF website itself, not on the Citizens Budget document. In light of this, the response is further downgraded from "b" to "c."

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

- a. (100) A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).
- b. (67) A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
- c. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** CB\_2016 <http://www.minfin.gov.ua/news/view/ministerstvo-finansiv-vit...>  
(<http://www.minfin.gov.ua/news/view/ministerstvo-finansiv-vitaie-ukhvalennia-verkhovnoiu-radoiu--proektu-zakonu-pro-derzhavnyi-biudzheth-ukrainy-na--rik?category=bjudzhet&subcategory=bjudzhet-potochnogo-roku>) CB\_EBP\_2017 <http://www.minfin.gov.ua/uploads/redactor/files/Budget%20201...>  
(<http://www.minfin.gov.ua/uploads/redactor/files/Budget%202017%20presentation.pdf>) Press-conference of the Minister of Finance <http://www.minfin.gov.ua/news/view/promova-ministra-finansiv...>  
(<http://www.minfin.gov.ua/news/view/promova-ministra-finansiv-natalii-iaresko-na-preskonferentsii--hrudnia-z-pryvodu-paketu-zakonoproektiv-shchodo-biudzhetu-zmin-do-podatkovoho-zakonodavstva-ta-derzhavnykh-vydatkiv?category=novini-ta-media&subcategory=vsi-novini>) Announcement of the press-conference on the web site of the Cabinet of Ministers [http://www.kmu.gov.ua/control/uk/publish/article?art\\_id=2487...](http://www.kmu.gov.ua/control/uk/publish/article?art_id=2487...)  
([http://www.kmu.gov.ua/control/uk/publish/article?art\\_id=248707087&cat\\_id=247229066](http://www.kmu.gov.ua/control/uk/publish/article?art_id=248707087&cat_id=247229066)) Video <https://www.youtube.com/watch?v=tj1aLG6or0E> (<https://www.youtube.com/watch?v=tj1aLG6or0E>)

**Comments:** Researcher: Citizen Budgets are published on the website of MoF. Also, they are presented on the press-conferences held in MoF. Hard copies are not distributed. It refers to "B" answer.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** I agree with the comment and the score. However, according to the Open Budget Survey methodology, we should take in account the EB CB for 2017 (instead of EB CB for 2016) as the most recent CB. It was published on the website of MoF on December 28, 2016 and publicly available. Sources: <http://www.minfin.gov.ua/uploads/redactor/files/Budget%20pre...>  
(<http://www.minfin.gov.ua/uploads/redactor/files/Budget%20presentation%202017.pdf>) <http://www.minfin.gov.ua/news/view/biudzheth-ukrainy-?category=bjudzhet&subcategory=bjudzhet-nastupnogo-roku> (file is attached at the bottom of the webpage)

**Government Reviewer**

**Opinion:** Agree



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

**Answer:** a. (100)

**Sources:** Quartely IYR of State Treasury are available here: <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=341075>) Monthly IYR of State Treasury are available here: <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=346292>)

**Comments:** Researcher: Yes, the In-Year Reports present actual expenditures by all three expenditure classifications. Information is available in quarterly & monthly breakdown (by administrative - Annex №2.1, economic - Annex 2.3, and functional classification - II.2). For functional classification, refer to the monthly report and annex: "Section II.1. Expenditures by program classification of expenditures and crediting the state budget W\_11pr.xls"

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Clarification: Some names of files from Attachments are not indicated correctly. In particular, In-Year Report for the 3rd quarter 2016 presents actual expenditures by all three expenditure classifications: Administrative - Annex 'Kv\_3pr.xls' Economic - Annex 'Kv\_3ek.xls' Functional - Annex 'Kv\_3f.xls'

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** Quartely IYR of State Treasury are available here: <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=341075>) Monthly IYR of State Treasury are available here: <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=346292>)

**Comments:** Researcher: In-Year Reports present actual expenditures for programs accounting for all expenditures, they can be found in Annex №2.1

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Clarification: The name of file (Annex №2.1) from the Attachments is not correct (cannot be found). The actual expenditures for programs accounting for all expenditures are presented: in the Annex 'Kv\_3pr.xls' (In-Year Report for the 3rd quarter 2016); in the Annex 'W\_11pr.xls' (In-Year Report for Nov of 2016).

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** Quartely IYR of State Treasury are available here: <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=341075>) Monthly IYR of State Treasury are available here: <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=346292>)

**Comments:** Researcher: Annex №2.2 of the monthly In-Year Reports presents both (comparison of actual expenditures to-date with the enacted levels & actual expenditures for the same period in the previous year). It refers to "A" answer. there are three columns: - plan for 2016, taking into account changes - plan for January-November, amended - completed in January-November

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Clarification: The name of file (Annex №2.2) from the Attachments is not correct (can not be found). The required information for comparison is presented: in Annex 'Kv\_3pr.xls' (In-Year Report for the 3rd quarter 2016); in Annex 'W\_11pr.xls' (In-Year Report for Nov of 2016). However, I can not find the actual expenditures for the same period in the previous year (2015) in the Attachments.

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** Quartely IYR of State Treasury are available here: <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=341075>) Monthly IYR of State Treasury are available here: <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=346292>)

**Comments:** Researcher: Annex № 1 "Report on the State Budget Revenues" of in-year report present actual revenue by category, that refers to "A" answer.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Clarification: The required information is presented: in Annex 'Kv\_3dox.xls' ( In-Year Report for the 3rd quarter 2016); in Annex 'W\_11dox.xls' (In-Year Report for Nov of 2016).

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** Quartely IYR of State Treasury are available here: <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=341075>) Monthly IYR of State Treasury are available here: <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=346292>)

**Comments:** Researcher: Annex № 1 "Report on the State Budget Revenues" of in-year report present individual sources of actual revenue accounting for all revenue. That refers to "A" answer.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Clarification: The required information is presented: in Annex 'Kv\_3dox.xls' ( In-Year Report for the 3d quarter 2016); in Annex 'W\_11dox.xls' (In-Year Report for Nov of 2016).

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** Quartely IYR of State Treasury are available here: <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=341075>) Monthly IYR of State Treasury are available here: <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=346292>)

**Comments:** Researcher: Annex №1 of the In-Year Reports presents both (comparison of actual revenues to-date with the enacted levels & actual revenues for the same period in the previous year). It refers to "A" answer.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Clarification: The required information is presented: in Annex 'Kv\_3dox.xls' ( In-Year Report for the 3d quarter 2016); in Annex 'W\_11dox.xls' (In-Year Report for Nov of 2016). However, there is no information on actual revenues for the same period in the previous year (2015).

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** Quartely IYR of State Treasury are available here: <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...>

(<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=341075>) Monthly IYR of State Treasury are available here:

<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=346292>)

**Comments:** Researcher: All three estimates related to government borrowing and debt are presented in Annexes № 10 "Report on Public Debt and Publicly Guaranteed Debt" (available for quarterly breakdown) & Annex №15 "Information on Public Debt Management" (available for both). That refers to "A" answer.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** c. (33)

**Sources:** Quartely IYR of State Treasury are available here: <http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...>

(<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=341075>) Monthly IYR of State Treasury are available here:

<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=3...> (<http://www.treasury.gov.ua/main/uk/doccatalog/list?currDir=346292>)

**Comments:** Researcher: Annexes № 10 "Report on Public Debt and Publicly Guaranteed Debt" contains information about internal & external debt (available for quarterly breakdown). Annex №15 "Information on Public Debt Management" shows the aggregate sum of interest payments (available for both). It refers to "C" answer.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Two core components are missing in In-Year Reports (for both monthly and quarterly breakdown): -interest rates on the debt; -maturity profile of the debt.

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** N\A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** The practice of Mid-Year Review does not exist in Ukraine. However, according to Article 52 of the Budget Code of Ukraine, the Cabinet of Ministries of Ukraine conducts quarterly assessment of macroeconomic situation and outlook compared with the forecast used for budget figures calculation. Updated macroeconomic forecast is approved by the CMU if needed.

**Researcher response:** According to the Open Budget Survey methodology, a question requires a "d" answer both when document is not publicly available or not produced at all - which is the case of the Mid-Year Review for Ukraine. The response remains 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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** The practice of Mid-Year Review does not exist in Ukraine. However, the article 52 of the Budget Code of Ukraine regulates the procedures of budget amendments if the estimated expenditures differ from budgeted.

**Researcher response:** According to the Open Budget Survey methodology, a question requires a "d" answer both when document is not publicly available or not produced at all - which is the case of the Mid-Year Review for Ukraine. The response remains unchanged.

**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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** The practice of Mid-Year Review does not exist in Ukraine. However, the article 52 of the Budget Code of Ukraine regulates the procedures of budget amendments if the estimated expenditures differ from budgeted.

**Researcher response:** According to the Open Budget Survey methodology, a question requires a "d" answer both when document is not publicly available or not produced at all - which is the case of the Mid-Year Review for Ukraine. The response remains unchanged.

### 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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** The practice of Mid-Year Review does not exist in Ukraine. However, the article 52 of the Budget Code of Ukraine regulates the procedures of budget amendments if the estimated expenditures differ from budgeted.

**Researcher response:** According to the Open Budget Survey methodology, a question requires a "d" answer both when document is not publicly available or not produced at all - which is the case of the Mid-Year Review for Ukraine. The response remains unchanged.

### 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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** The practice of Mid-Year Review does not exist in Ukraine. However, according to the article 52 of the Budget Code of Ukraine the Ministry of Finance of Ukraine conducts monthly assessment of revenue performance compared with yearly and monthly indicative targets .

**Researcher response:** According to the Open Budget Survey methodology, a question requires a "d" answer both when document is not publicly available or not produced at all - which is the case of the Mid-Year Review for Ukraine. The response remains unchanged.

### 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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The practice of Mid-Year Review does not exist in Ukraine. However, according to the article 52 of the Budget Code of Ukraine the Ministry of Finance of Ukraine conducts monthly assessment of revenue performance compared with yearly and monthly indicative targets .

**Researcher response:** According to the Open Budget Survey methodology, a question requires a "d" answer ("b" in this question) both when document is not publicly available or not produced at all - which is the case of the Mid-Year Review for Ukraine. The response remains unchanged.

**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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** The practice of Mid-Year Review does not exist in Ukraine. However, according to the article 52 of the Budget Code of Ukraine the Ministry of Finance of Ukraine conducts monthly assessment of revenue performance compared with yearly and monthly indicative targets .

**Researcher response:** According to the Open Budget Survey methodology, a question requires a "d" answer both when document is not publicly available or not produced at all - which is the case of the Mid-Year Review for Ukraine. The response remains unchanged.

**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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** The practice of Mid-Year Review does not exist in Ukraine. The article 52 of the Budget Code of Ukraine regulates the procedures of budget amendments if the estimated debt related indicators differ from budgeted.

**Researcher response:** According to the Open Budget Survey methodology, a question requires a "d" answer both when document is not publicly available or not produced at all - which is the case of the Mid-Year Review for Ukraine. The response remains unchanged.

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

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

**Answer:** a. (100)

**Sources:** YER 2015 [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=58545](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=58545) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=58545](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=58545)) Explanatory note <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=5854...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=58545&pf35401=381395>) The relevant files can be found in the zipped folder YER\_2015: - Expenditure by program classification with the plan\fact comparison – file №2 counting from bottom to the top. - Expenditures by functional & economic classification – files №7 & 8 counting from bottom to the top.

**Comments:** Researcher: Estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented (see annex Expenditures) along with a narrative discussion (see p.1-8 of the explanatory note, which includes wide narrative about actual outcome of expenditures (information on macro financial indicators). Column №3 is a budget including in-year changes approved by the legislature. Column № 7 indicates the actual outcome for expenditures in all files that were mentioned.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Annex Expenditures (in the Attachments) contains information on budget financing and doesn't contain information on expenditures. The researcher's comments refer to the file 'Expenditure by program classification with the plan\fact comparison' (file №2 counting from bottom to the top in the zipped folder YER\_2015).

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** YER 2015 [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=58545](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=58545) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=58545](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=58545))

**Comments:** Researcher: Year-End Report presents expenditure estimates by all three expenditure classifications (by program, economic, and functional classification). This refers to "A" answer.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** YER 2015 [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=58545](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=58545) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=58545](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=58545))

**Comments:** Researcher: Year-End Report presents estimates for programs accounting for all expenditures. Annex "Budget Expenditures by Program Classification" gives the necessary level of details. That refers to "A" answer.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**87:** Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

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

**Answer:** a. (100)

**Sources:** YER 2015 [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=58545](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=58545) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=58545](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=58545)) Explanatory note <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=5854...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=58545&pf35401=381395>)

**Comments:** Researcher: Annex "Revenues" of Year-End Report presents the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues. Narrative about revenues is provided in explanatory note on p. 12-40 of Explanatory note. This refers to "A" answer.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Clarification on the researcher's comment: Narrative about revenues is provided on pp. 13-40 of the Explanatory note.

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** YER 2015 [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=58545](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=58545) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=58545](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=58545)) Explanatory note <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=5854...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=58545&pf35401=381395>)

**Comments:** Researcher: The Year-End Report presents revenue estimates by category accompanied by narrative (see p.18-42 of Explanatory note). Also Annex "Revenues" includes necessary statistical information. This refers to "A" answer.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The narrative is presented on pp.18-40 of the Explanatory note.

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** YER 2015 [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=58545](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=58545) (http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\_1?pf3511=58545) Explanatory note <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=5854...> (http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=58545&pf35401=381395)

**Comments:** Researcher: Annex "Revenues" of Year-End Report presents individual sources of revenue accounting for all revenue. Narrative about revenues is provided in explanatory note on p. 18-42 of Explanatory note. This refers to "A" answer.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**90: Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?**

- a. (100) Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Explanatory note <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=5854...> (http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=58545&pf35401=381395)

**Comments:** Researcher: Amount of net new borrowing required during the budget year & interest payments on the outstanding debt for the budget year, aggregated interest rate payments & domestic-external breakdown are presented in the Annex "Government borrowing and debt". Central government's total debt burden at the end of the budget year is presented in the Explanatory note p. 204. Maturity profile of the debt is presented in the Explanatory note p.204-214.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** I suggest to apply "c" answer as core pieces of information (interest rates on the debt and maturity profile of the debt) are not presented well. In particular, information on interest rates on the debt reflects only actual outcome and not the original estimates (pp. 205-206 of the Explanatory note). Besides, there is only some information on debt maturity, which is not enough to consider it as a complete maturity profile of the debt. As there is lack of core information related to the composition of government debt, we can not select a "a" score. Answer 'c' seems more relevant to the question: 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.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** We agree with the peer reviewer. In this case, there is plenty room for improvement and an "a" score is a bit overestimated. Information on interest rates is only presented for actuals, and information on debt maturity is incomplete. Given the guidelines to award an "a" answer, however, we would like to point out that pieces of information that are required can be found through the supporting documents: 1) Differences between the original estimates and actual outcomes on the interest payments are stated in the first paragraph on the p. 208 of the Explanatory Note. 2) Differences between planned and actual outcomes of the totals of net borrowing and debt payoff are reflected in the annex "Government borrowing and debt", small piece of information on the composition is reflected on internal & external debt (See attached file – 1 tab, columns C & D). 3) Differences between the original estimates and actual outcomes of the debt burden – see first paragraph of p. 210 in Explanatory note. Answer downgraded from "a" to "c".

**IBP comment:** Having taken into consideration both researcher's and peer reviewer's comments, to maintain consistency of responses across countries, the response has been changed from "c" to "b."

**91: Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?**

- a. (100) Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

- c. (33) Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Explanatory note <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=58545&pf35401=381395>... (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=58545&pf35401=381395>)

**Comments:** Researcher: Differences between the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion. Main indicators - GDP, Real GDP growth, Inflation rate, dynamics of wages are presented on p.1-10 of explanatory note. That refers to "A" answer.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** Explanatory Note (p.1-10) presents information only on the actual outcome of macroeconomic forecast of 2015 in comparison with actual macroeconomic indicators of 2014 (previous year). The estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year are not presented. It is 'd' answer.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** The Peer Reviewer is right. The answer has been downgraded from "a" to "d."

**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:** Explanatory note <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=58545&pf35401=381395>... (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=58545&pf35401=381395>)

**Comments:** Researcher: Explanatory note & Report itself do not include estimates of the differences between the original estimates of non financial data on inputs and the actual outcome. This refers to "D" answer.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** Explanatory note <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=58545&pf35401=381395>... (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=58545&pf35401=381395>)

**Comments:** Researcher: Neither Explanatory note nor the Report itself include estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome. This refers to "D" answer.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**94:** Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

- a. (100) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.
- d. (0) No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Explanatory note <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=5854...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=58545&pf35401=381395>)

**Comments:** Researcher: If to count social security standards as a policy directed on impoverished population, than it does (in order to be consistent with the question 52). First of all, social security standards are enacted by the State Budget and have force of the Law. That's why planned social security standards are equal to planned ones. p. 46-50 of Explanatory note include information on different social security indicators (minimum wages, minimum pensions, financial aid to low-income families, etc.) Results other policies intended to benefit directly the country's most impoverished populations and the actual outcome for the year are not presented, neither in Report or Explanation note. In my opinion it refers to "C" answer.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** Explanatory note <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=5854...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=58545&pf35401=381395>)

**Comments:** Researcher: There's a slight information on the execution of the pension fund budget on the p. 46, fund of social protection of disabled (p. 179) of the explanatory note. Annex "Reserve fund" contains information on the expenditures of the reserve fund. In my opinion it refers to "C" answer.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** First, the reserve fund and the fund of social protection of disabled are budgetary funds. Second, information on pension fund on the p. 46 related only to actual transfer to the Pension Fund from the state budget, which is compared with the actual outcome in previous year (2014). There are no estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome. Therefore, 'd' should be selected.

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** According to Ukrainian legislation extrabudgetary (pension and social security) funds are independent and therefore are not included neither to the budget system nor to the budget execution reports. However, all transfers from the budget to extrabudgetary funds are reported. Please note that

the Reserve fund is a budgetary fund and all transactions are included to the report when the Government decides to use this fund and redistribute it into individual budgetary programs.

**Researcher response:** In consideration of both peer and government reviewers' comments, and given that practice has not changed since the previous Survey, the answer has been downgraded from "c" to "d".

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

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

**Answer:** a. (100)

**Sources:** YER 2015 [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=58545](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=58545) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=58545](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=58545)) Explanatory note <http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=5854...> (<http://w1.c1.rada.gov.ua/pls/zweb2/webproc34?id=&pf3511=58545&pf35401=381395>)

**Comments:** Researcher: The financial statement is part of the Year-End Report.

### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** The financial statement is part of the Year-End Report and can be found in Annex 'Dod 1.xls'

### Government Reviewer

**Opinion:** Agree

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

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) The SAI has not conducted any of the three types of audits, or has not made them available to the public.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** AR 2015 <http://www.ac-rada.gov.ua/doccatalog/document/16748378/Vykon...> ([http://www.ac-rada.gov.ua/doccatalog/document/16748378/Vykonan\\_DBU\\_2015.pdf?subportal=main](http://www.ac-rada.gov.ua/doccatalog/document/16748378/Vykonan_DBU_2015.pdf?subportal=main))

**Comments:** Researcher: Accounting Chamber produces combined report using findings of different types of reports. There are no separate reports. Accounting Chamber produces combined report using findings of different types of reports. There are no separate reports. For example: Paragraph 3.3. (p.19) of AC report is devoted to results of performance audit results, conducted by AC. Also AC report contains information about procedure fails of state entities (in my opinion this is closer to compliance audit). AC Report on budget execution looks like compilation of findings of different reports made by AC during the year. Thematic reports are available here: <http://www.ac-rada.gov.ua/control/main/uk/publish/article/60...> (<http://www.ac-rada.gov.ua/control/main/uk/publish/article/607622>) In my opinion all types of audits are presented in report. That refers to "A" answer.

### Peer Reviewer

**Opinion:** Agree

### Government Reviewer

**Opinion:** Agree

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

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

**Answer:** b. (67)

**Sources:** AR 2015 <http://www.ac-rada.gov.ua/doccatalog/document/16748378/Vykon...> ([http://www.ac-rada.gov.ua/doccatalog/document/16748378/Vykonan\\_DBU\\_2015.pdf?subportal=main](http://www.ac-rada.gov.ua/doccatalog/document/16748378/Vykonan_DBU_2015.pdf?subportal=main)) 2015 Year Report of the SAI [http://www.ac-rada.gov.ua/doccatalog/document/16748714/Zvit\\_...](http://www.ac-rada.gov.ua/doccatalog/document/16748714/Zvit_...) ([http://www.ac-rada.gov.ua/doccatalog/document/16748714/Zvit\\_RP\\_2015.pdf](http://www.ac-rada.gov.ua/doccatalog/document/16748714/Zvit_RP_2015.pdf))

**Comments:** Researcher: This information is not stated nor in AC. p.5 of the Accounting Chamber yearly report BY 2015 says that experts of the AC analyzed over 370 billion UAH of expenditures. It's approx. 64% from the expenditures of the state budget. In my opinion most appropriate answer is "C" answer.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** c. (33)

**Sources:** AR 2015 <http://www.ac-rada.gov.ua/doccatalog/document/16748378/Vykon...> ([http://www.ac-rada.gov.ua/doccatalog/document/16748378/Vykonan\\_DBU\\_2015.pdf?subportal=main](http://www.ac-rada.gov.ua/doccatalog/document/16748378/Vykonan_DBU_2015.pdf?subportal=main))

**Comments:** Researcher: In the Accounting Chamber Report on Budget Execution, there is some information on money transferred to the Pension Fund (see p.26). Other extra-budgetary funds are not mentioned in the Report. The report itself holds no information on how many expenditures were checked; only sums related to mistakes or funds misuse are stated. I have checked the ratio of the Pension Fund to other extra-budgetary funds (see Annexes to the EBP) and it comes evident that more than 2\3 of extra-budgetary funds have been audited. In my opinion it refers to "B" answer.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** According to the Law of Ukraine On Accounting Chamber of Ukraine (Art. 7) the ACU is obliged to audit the use of state budget resources, which are transferred to Pension and Social Security Funds. Thus, not all resources of Pension Fund are supposed to be audited by the ACU. According to the Report on the Execution of Pension Fund's Budget in 2015 (<http://www.pfu.gov.ua/pfu/doccatalog/document?id=246432>) (<http://www.pfu.gov.ua/pfu/doccatalog/document?id=246432>), the amount of budget resources directed to the financing of pension programs accounted to almost UAH 94.8 bn. Total collections (revenues) of the Pension Fund reached UAH 264.8 bn in 2015. Thus, the approximate percentage of Pension Fund auditing within the mandate of the Supreme Audit Institution (SAI) is roughly 36%. Taking into consideration that the share of Pension Fund in the extra-budgetary funds is the largest, we can assume that funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. It refers to "c" answer.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** In agreement with the peer reviewer's comment, the answer has been downgraded from "b" to "c."

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

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

**Answer:** a. (100)

**Sources:** AR 2015 <http://www.ac-rada.gov.ua/doccatalog/document/16748378/Vykon...> ([http://www.ac-rada.gov.ua/doccatalog/document/16748378/Vykonan\\_DBU\\_2015.pdf?subportal=main](http://www.ac-rada.gov.ua/doccatalog/document/16748378/Vykonan_DBU_2015.pdf?subportal=main))

**Comments:** Researcher: Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content. See p. 40-43 of the Audit Report. Therefore, it is "A" answer.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** <http://www.ac-rada.gov.ua/control/main/uk/publish/category/1...> (<http://www.ac-rada.gov.ua/control/main/uk/publish/category/16748563>)

**Comments:** Researcher: On the website of the Accounting Chamber has a separate brunch for the report of the executives with the actions taken to address audit recommendations or findings. In my opinion it refers to "A" answer.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** <http://www.ac-rada.gov.ua/control/main/uk/publish/category/1...> (<http://www.ac-rada.gov.ua/control/main/uk/publish/category/16748563>)

**Comments:** Researcher: On the website of the Accounting Chamber has a separate brunch for the report of the executives with the actions taken to address audit recommendations or findings. Additionally in the Yearly report, information on some actions taken by the executives is stated in the Chapter 1.3 of the report p. 25-262 (see content p.5). In my opinion it refers to "A" answer.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** Conclusions on EBP BY 2017 <http://www.ac-rada.gov.ua/doccatalog/document/16749818/Vysno...> ([http://www.ac-rada.gov.ua/doccatalog/document/16749818/Vysnovki\\_proekt\\_DB\\_2017.pdf?subportal=main](http://www.ac-rada.gov.ua/doccatalog/document/16749818/Vysnovki_proekt_DB_2017.pdf?subportal=main)) Conclusions on the Execution of the State Budget Q3 BY 2016 <http://www.ac-rada.gov.ua/doccatalog/document/16750196/Zvit...> ([http://www.ac-rada.gov.ua/doccatalog/document/16750196/Zvit\\_23-4.pdf?subportal=main](http://www.ac-rada.gov.ua/doccatalog/document/16750196/Zvit_23-4.pdf?subportal=main)) The Law on Accounting Chamber <http://zakon2.rada.gov.ua/laws/show/576-19> (<http://zakon2.rada.gov.ua/laws/show/576-19>) OECD paper <http://www.keepeek.com/Digital-Asset-Management/oced/governa...> ([http://www.keepeek.com/Digital-Asset-Management/oced/governance/principles-for-independent-fiscal-institutions-and-case-studies\\_budget-15-5jm2795tv625#page11](http://www.keepeek.com/Digital-Asset-Management/oced/governance/principles-for-independent-fiscal-institutions-and-case-studies_budget-15-5jm2795tv625#page11)) Finlands SAI - [https://www.vtv.fi/en/functions/fiscal\\_policy\\_audit](https://www.vtv.fi/en/functions/fiscal_policy_audit) ([https://www.vtv.fi/en/functions/fiscal\\_policy\\_audit](https://www.vtv.fi/en/functions/fiscal_policy_audit)) Presidents' Decree On National Institute of strategic research <http://zakon4.rada.gov.ua/laws/show/1158/2002> (<http://zakon4.rada.gov.ua/laws/show/1158/2002>) NISR papers <http://www.niss.gov.ua/articles/2290/> (<http://www.niss.gov.ua/articles/2290/>) Resolution of the Cabinet of Ministers on the On establishment of the

Institute of Economic Forecasting <http://zakon2.rada.gov.ua/laws/show/772-97-%D0%BF> (<http://zakon2.rada.gov.ua/laws/show/772-97-%D0%BF>) IEF papers <http://ief.org.ua/?download=6576> (<http://ief.org.ua/?download=6576>) <http://ief.org.ua/?download=6579> (<http://ief.org.ua/?download=6579>)

**Comments:** Researcher: Based on a precedent of Finland (see p. 11 of the OECD paper - where the SAI executes the IFI functions), I assume that the Accounting Chamber of Ukraine (SAI) provides some activities of IFI. First of all, papers provided by the Accounting Chamber contribute the budget formulation and/or approval process. Independence of the SAI is stated in the Law. "Conclusions on EBP BY 2017" paper that is provided, contain information on slight fiscal policy analysis and is forward-looking. Secondly, in my opinion, the SAI executes such functions as taking role in macroeconomic and fiscal forecasts, monitoring compliance with fiscal rules, support legislature in budget analysis (see Conclusions on the Execution of the State Budget Q3 BY 2016). Also, I must mention that in Ukraine there are such institutions as Institute of Strategic Research, which is based under of Office of the President & Institute of Economics and Forecasting founded by the Cabinet of Ministers & subordinated to the National Academy of Science which produce analytic papers on macro-indicators analysis but they are less tightened to the budget process that one's produced by the SAI. In my opinion it refers to "A" answer, because there is a body that performs some of IFI functions, its' independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** In Ukraine there are several independent Institutions that contribute budget analyses to the budget formulation and/or approval process. And we can not put the Accounting Chamber on the first place taking into consideration its direct mission and main functions. I would like to add to the researcher's list, one more institution, which performs IFI functions. The Scientific & Research Financial Institute founded by the Ministry of Finance of Ukraine (at the moment - Academy of Financial Management). The results of the SRFI research focused on public finance management and fiscal policy are actively used in the current work of the Ministry of Finance (preparation of the PBS and the EBP, amendments to budgetary legislation). Also: Budget analyses for the budget formulation and/or approval process is provided by the Parliament's Budget Committee, however we can not consider it an IFI due to the absence of independent status. Law of Ukraine on Parliamentary Committees: <http://zakon1.rada.gov.ua/rada/show/116/95-%D0%B2%D1%80> (<http://zakon1.rada.gov.ua/rada/show/116/95-%D0%B2%D1%80>). Area of activity of the Budget Committee: <http://budget.rada.gov.ua/kombjudjet/control/uk/publish/arti...> (<http://budget.rada.gov.ua/kombjudjet/control/uk/publish/arti...>)  
art\_id=44997&cat\_id=44826).

#### Government Reviewer

**Opinion:** Agree

**Researcher response:** The Law on the Accounting Chamber (<http://zakon3.rada.gov.ua/laws/show/576-19>) (<http://zakon3.rada.gov.ua/laws/show/576-19>) does not include a clear reference to ex ante control activities. Article 7 indicates that the SAI has a right to control revenues and expenditures, but does not specify at which stage(s) of the budget process. Paragraph 2 of Article 13 says that the SAI has a right to conduct control activities on all stages of the public procurement process (that possibly can include some ex ante activities, but it is not explicit). Paragraph 3 of article 156 in the "Law on Regulations of the Parliament" says that "The Accounting Chamber by the authorization of the Parliament conducts an examination of the draft law on the State Budget of Ukraine for the following year and before October 1 of the year preceding the planned one, submits its conclusions to the Parliament". In implementing this provision, we believe the SAI must perform also some ex-ante control activities.

**IBP comment:** It is not possible to consider the Ukrainian SAI as an IFI. The only case where we see an SAI formally vested with the powers of an IFI is Finland. In the case of Ukraine, the legal framework only indicates that the SAI has advisory functions outside the external audit process, but does not determine a structured ex-ante role. Even if the SAI produced a report with conclusions on the 2017 Executive's Budget Proposal, at the moment this counts as a one-off activity. Given this, and in absence of a formalized legal framework defining its ex-ante roles - typical of an IFI -, for consistency of responses across countries, the answer has been changed from "a" to "d."

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

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

**Answer:** d.

**Sources:** <http://www.ac-rada.gov.ua/doccatalog/document/16749818/Vysno...> ([http://www.ac-rada.gov.ua/doccatalog/document/16749818/Vysnovki\\_proekt\\_DB\\_2017.pdf?subportal=main](http://www.ac-rada.gov.ua/doccatalog/document/16749818/Vysnovki_proekt_DB_2017.pdf?subportal=main))

**Comments:** Researcher: IFI does not publish its own macroeconomic or fiscal forecast, but it publishes an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive as a part of the conclusion on EBP. I must mention that information is fragmented and have huge room for improvement but still i believe that it deserves a "C".

#### Peer Reviewer

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** In Ukraine there are some other independent Institutions that contribute budget analyses to the budget formulation and/or approval process (such as the National Institute of Strategic Research, the Institute of Economics and Forecasting, the Scientific&Research Financial Institute etc.). And we can not put the Accounting Chamber on the first place taking into consideration its direct mission and main functions. In particular, the Institute of Economics and Forecasting (founded by the Cabinet of Ministers & subordinated to the National Academy of Science) publishes its own macroeconomic forecast, which is 'b' answer: <http://ief.org.ua/?p=6317#> (<http://ief.org.ua/?p=6317#>)

#### Government Reviewer

**Opinion:** Agree with Comments

**Comments:** The Ministry of Economic Development and Trade of Ukraine quarterly conducts macroeconomic forecasting seminars and publishes the "Consensus Forecast" document that present the range of forecasts (that also includes fiscal sector as a part of economy) by governmental bodies, scientific and research institutions, independent experts and leading market players such as banks and investment companies. Albeit the Ministry of Economic Development and Trade of Ukraine cannot be treated as an IFI, the "Consensus Forecast" document presents the independent view on macroeconomic and fiscal forecasts. The document is publicly available by link <http://www.me.gov.ua/Documents/List?lang=uk-UA&tag=Konsensus-prognoz>

**IBP comment:** In light of the explanation provided for question 103, the response has been changed from "c" to "d."

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

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

**Answer:** d.

**Sources:** N\A

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** In Ukraine there are several independent Institutions that contribute budget analyses to the budget formulation and/or approval process (such as the National Institute of Strategic Research, the Institute of Economics and Forecasting, the Scientific&Research Financial Institute etc.). And we can not put the Accounting Chamber on the first place taking into consideration its direct mission and main functions. Some of these institutions, in particular, the National Institute of Strategic Research publishes its own costings of a limited number of new policy proposals: Policy Brief "On development of organizational and administrative system of compulsory medical insurance." <http://www.niss.gov.ua/articles/2477/> (<http://www.niss.gov.ua/articles/2477/>) Policy Brief "Improving the legal mechanism of state housing assistance to internally displaced persons." <http://www.niss.gov.ua/articles/2126/> (<http://www.niss.gov.ua/articles/2126/>) Policy Brief "Analysis and evaluation of the implementation of fiscal decentralization in Ukraine." <http://www.niss.gov.ua/articles/2242/> (<http://www.niss.gov.ua/articles/2242/>) Policy Brief "On taxation of pensions." <http://www.niss.gov.ua/articles/1969/> (<http://www.niss.gov.ua/articles/1969/>) One more comment: Expert evaluation of bills with new policy proposals (assessing the impact on the budget) is provided by the Budget Committee of the Parliament, however we can not consider it as IFI due to the absence of independent status: Law of Ukraine on Parliamentary Committees: <http://zakon1.rada.gov.ua/rada/show/116/95-%D0%B2%D1%80> (<http://zakon1.rada.gov.ua/rada/show/116/95-%D0%B2%D1%80>) Area of activity of the Budget Committee: <http://budget.rada.gov.ua/kombjudjet/control/uk/publish/arti...> (<http://budget.rada.gov.ua/kombjudjet/control/uk/publish/arti...>) [art\\_id=44997&cat\\_id=44826](http://budget.rada.gov.ua/kombjudjet/control/uk/publish/arti...)

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** This question specifically asks whether the IFI publishes costings on new policy proposal, not whether any institution does so. The Peer Reviewer's comment is not relevant in this case.

**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:** Protocols of the Budget Committee hearings <http://budget.rada.gov.ua/kombjudjet/control/uk/publish/cate...> ([http://budget.rada.gov.ua/kombjudjet/control/uk/publish/category?cat\\_id=52137](http://budget.rada.gov.ua/kombjudjet/control/uk/publish/category?cat_id=52137)) Report of the Head of the SAI in the Parliament on the 20th of October 2016 <http://www.ac-rada.gov.ua/control/main/uk/publish/article/16...> (<http://www.ac-rada.gov.ua/control/main/uk/publish/article/16750002>) Protocol №68 of the Budget Committee on the 20th of September <http://budget.rada.gov.ua/kombjudjet/control/uk/publish/arti...> ([http://budget.rada.gov.ua/kombjudjet/control/uk/publish/article?art\\_id=57748&cat\\_id=52137&search\\_param=%D0%B3%D0%BE%D0%BB%D0%BE%D0%B2%D0%B0+%D1%80%D0%B0%D1%85%D1%83%D0%BD%D0](http://budget.rada.gov.ua/kombjudjet/control/uk/publish/article?art_id=57748&cat_id=52137&search_param=%D0%B3%D0%BE%D0%BB%D0%BE%D0%B2%D0%B0+%D1%80%D0%B0%D1%85%D1%83%D0%BD%D0)) Protocol №64 of the Budget Committee on the 13th of July <http://budget.rada.gov.ua/kombjudjet/control/uk/publish/arti...> ([http://budget.rada.gov.ua/kombjudjet/control/uk/publish/article?art\\_id=57537&cat\\_id=52137](http://budget.rada.gov.ua/kombjudjet/control/uk/publish/article?art_id=57537&cat_id=52137))

**Comments:** Researcher: I must mention that each hearing of the budget committee was supported by the SAI representative. In most cases Head or a Deputy Head of the line department of the SAI was present on the hearings. In 3 cases, top officials were representing the SAI: Hearings in the Parliament - 20.10.16 - Head of the SAI - R. Mahuta; Protocol №68 - 20.09.16 - Deputy Head of the SAI - Yarenenko O.; Protocol №64 - 13.07.16 - Secretary of the SAI - Yukhymchuk A. In my opinion it refers to an "A" answer.

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

**IBP comment:** In light of the explanation provided for question 103, the response has been changed from "a" to "d." The presence of SAI officials to parliamentary hearings cannot be taken into account, as this question focuses on the IFI.

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

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

**Answer:** b. (67)

**Sources:** Budget committee <http://budget.rada.gov.ua/kombjudjet/control/uk/publish/arti...>  
([http://budget.rada.gov.ua/kombjudjet/control/uk/publish/article?jsessionid=50CC57A3958949AE59E56E1882EC009F?art\\_id=57257&cat\\_id=44731](http://budget.rada.gov.ua/kombjudjet/control/uk/publish/article?jsessionid=50CC57A3958949AE59E56E1882EC009F?art_id=57257&cat_id=44731)) Cabinet of Ministers press-release on the PBS [http://www.kmu.gov.ua/control/uk/publish/article?art\\_id=2491...](http://www.kmu.gov.ua/control/uk/publish/article?art_id=2491...)  
([http://www.kmu.gov.ua/control/uk/publish/article?art\\_id=249146433&cat\\_id=244276429](http://www.kmu.gov.ua/control/uk/publish/article?art_id=249146433&cat_id=244276429))

**Comments:** Researcher: PBS was adopted by the Cabinet of Ministers on the 24.06.16 and transferred to the Parliament on the 13.07.16 (published with a 3-month delay). Due to this, no public hearings in the Parliament were conducted. Only hearings in Budget committee were performed on 14.07.16.

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

**Comments:** Preparation and review of the Main directions of the budget policy for 2017 is not indicative as since April 2016 the Government has been changed. The new Government required time to prepare a new draft on Main directions of the budget policy for 2017. Furthermore, draft State Budget for 2017 was submitted to the Parliament on time, and it was considered under the full procedure as defined by the Law of Ukraine "On the Regulation of the Verkhovna Rada of Ukraine" (Article 152-159): <http://zakon2.rada.gov.ua/laws/show/1861-17/page7> (<http://zakon2.rada.gov.ua/laws/show/1861-17/page7>)

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

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

**Answer:** a. (100)

**Sources:** [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032))

**Comments:** Researcher: EBP was transferred to the Parliament on the 15.09.2016 that refers to the "A" answer.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**109: When does the legislature approve the Executive's Budget Proposal?**

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

- d. (0) The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.  
e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Law "On Parliament Regulations" available here: <http://zakon4.rada.gov.ua/laws/show/1861-17/page7>  
(<http://zakon4.rada.gov.ua/laws/show/1861-17/page7>) EB <http://zakon3.rada.gov.ua/laws/show/1801-viii>  
(<http://zakon3.rada.gov.ua/laws/show/1801-viii>)

**Comments:** Researcher: Due to paragraph 6 of the article 159 of the Law "On Parliament Regulations" Parliament has to enact state budget before 1 of December. Legal requirements to parliament are telling to enact budget 1 month before the start of the FY. Unfortunately the MPs approved the Budget 2017 only on 21.12.2016, that refers to "B".

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** Law "On Parliament Regulations" available here: <http://zakon4.rada.gov.ua/laws/show/1861-17/page7>  
(<http://zakon4.rada.gov.ua/laws/show/1861-17/page7>)

**Comments:** Researcher: Paragraph 4 Article 158 of the Law "On Parliament Regulations" gives the right to the Parliament to enact level of deficit during second "reading" of the Draft of the Law "On State Budget" in Parliament. That refers to "A" answer.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** EBP [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_2?id=&pf3516=500...](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_2?id=&pf3516=500...) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_2?id=&pf3516=5000&skl=9](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_2?id=&pf3516=5000&skl=9)) Amendments to EBP during the first hearings [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_2?id=&pf3516=500...](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_2?id=&pf3516=500...)  
([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_2?id=&pf3516=5000-%CF&skl=9](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_2?id=&pf3516=5000-%CF&skl=9)) Media <https://www.youtube.com/watch?v=VtKtP5PX-es>  
(<https://www.youtube.com/watch?v=VtKtP5PX-es>) Example of the amendment that was adopted [http://w1.c1.rada.gov.ua/pls/radan\\_gs09/ns\\_golos?g\\_id=9289](http://w1.c1.rada.gov.ua/pls/radan_gs09/ns_golos?g_id=9289) ([http://w1.c1.rada.gov.ua/pls/radan\\_gs09/ns\\_golos?g\\_id=9289](http://w1.c1.rada.gov.ua/pls/radan_gs09/ns_golos?g_id=9289)) Example of the amendment that was rejected [http://w1.c1.rada.gov.ua/pls/radan\\_gs09/ns\\_golos?g\\_id=9290](http://w1.c1.rada.gov.ua/pls/radan_gs09/ns_golos?g_id=9290) ([http://w1.c1.rada.gov.ua/pls/radan\\_gs09/ns\\_golos?g\\_id=9290](http://w1.c1.rada.gov.ua/pls/radan_gs09/ns_golos?g_id=9290))

**Comments:** Researcher: Yes, the legislature used its authority in law to amend the Executive's Budget Proposal during the first hearing. That's an "A" answer.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** There is an Annex 'Comparative table of proposals from subjects of legislative initiative on the Executive's Budget Proposal for 2017'(in Ukrainian - Порівняльна таблиця 20.10.2016), where you can find a special column which indicates whether the proposed amendments were adopted or rejected. [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032))

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** EBP - [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60032](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60032) (Recommendations of the Budget committee - [http://budget.rada.gov.ua/kombjudjet/control/uk/publish/article?art\\_id=57943&cat\\_id=44731&search\\_param=%D0%BF%D1%80%D0%BE%D0%B5%D0%BA%D1%82+%D0%B4%D0%B5%D1%80%D0%B6%D0%B0%D0](http://budget.rada.gov.ua/kombjudjet/control/uk/publish/article?art_id=57943&cat_id=44731&search_param=%D0%BF%D1%80%D0%BE%D0%B5%D0%BA%D1%82+%D0%B4%D0%B5%D1%80%D0%B6%D0%B0%D0))

**Comments:** Researcher: Budget committee has more than 3 month to examine the Executive's Budget Proposal. Recommendations were published before the first hearings with findings and recommendations on the 20.10.2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** b. (67)

**Sources:** [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_2?id=&pf3516=500...](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_2?id=&pf3516=500...) (Healthcare committee recommendations <http://komzdrav.rada.gov.ua/komzdrav/doccatalog/document?id=...> (Committee of Defense recommendations - <http://komnbo.rada.gov.ua/komnbo/control/uk/publish/article?...> (art\_id=55022&cat\_id=44731))

**Comments:** Researcher: Yes, sector committees have at least one month to examine the Executive's Budget Proposal, and they publish reports with findings and recommendations prior to the budget being adopted. That refers to "A" answer.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Clarification: 1)The file 'Committee of Defence\_Recommendations\_on\_EBP\_2017.pdf' (in the Attachment box) refers to the PBS for 2017 and not to EBP for 2017. 2)The following weblink is not active: Healthcare committee recommendations <http://komzdrav.rada.gov.ua/komzdrav/doccatalog/document?id=...> (However, the attached file is correct.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** The websites of Parliament Committees are being upgraded, that is why not all of them are working properly and not all information had been uploaded yet. The website of the Healthcare Committee has changed as well. Unfortunately, we cannot find the exact document that was published on the older version of the website. At the same time transcript of the committee meeting is available where the EBP 2017 was discussed. See: <http://komzdrav.rada.gov.ua/news/ZasidKom/Stenograms/73080.h...> (The website of the Defense committee is also not working (<http://komnbo.rada.gov.ua/>) so I cannot double-check whether there is a relevant document. I have found protocol on the EBP 2017 discussions in Agrarian committee. [http://komagropolit.rada.gov.ua/news/zasidKomit/stenogr\\_zk/7...](http://komagropolit.rada.gov.ua/news/zasidKomit/stenogr_zk/7...) (no information on exact propositions is available. Now I cannot verify wherever it was not published at all or not uploaded yet.)

**IBP comment:** The Defense committee report applies to the PBS and was published before the EBP was tabled. The Health Committee report link no longer works, but the attachment in Indaba seems to be correct. However, the report is dated 28 September 2016, which is less than one month after the budget was tabled on 15 September. Thus, response changed to "b" based on available evidence.

**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:** [http://budget.rada.gov.ua/kombjudjet/control/uk/publish/article?art\\_id=57778&cat\\_id=44731&search\\_param=%D0%BF%D1%80%D0%BE%D0%B5%D0%BA%D1%82+%D0%B4%D0%B5%D1%80%D0%B6%D0%B0%D0](http://budget.rada.gov.ua/kombjudjet/control/uk/publish/article?art_id=57778&cat_id=44731&search_param=%D0%BF%D1%80%D0%BE%D0%B5%D0%BA%D1%82+%D0%B4%D0%B5%D1%80%D0%B6%D0%B0%D0)

**Comments:** Researcher: There is a practice to conduct committee hearings on the Jan-July IYR conducted by the SAI – once a year. Report with recommendation developed during the hearings is published on the website of the budget committee. That refers to "B" answer.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Budget Committee of the Parliament examines in-year budget implementation on quarterly basis. It examines quarterly budget execution reports of Accounting Chambers and provides findings and recommendations to the Government. The Budget Committee hearings on budget execution on Q1 2016 took place July, 07 2016 ([http://budget.rada.gov.ua/kombjudjet/control/uk/publish/article?art\\_id=57179&cat\\_id=52136](http://budget.rada.gov.ua/kombjudjet/control/uk/publish/article?art_id=57179&cat_id=52136)), on 6 months of 2016 on October, 05 2016 ([http://budget.rada.gov.ua/kombjudjet/control/uk/publish/article?art\\_id=57785&cat\\_id=52136](http://budget.rada.gov.ua/kombjudjet/control/uk/publish/article?art_id=57785&cat_id=52136)), on 9 months of 2016 on December, 07 2016 ([http://budget.rada.gov.ua/kombjudjet/control/uk/publish/article?art\\_id=58549&cat\\_id=52136](http://budget.rada.gov.ua/kombjudjet/control/uk/publish/article?art_id=58549&cat_id=52136)). The Ministry of Finance and respective governmental bodies and main spending units react to these finding and recommendations, take necessary actions and inform the Budget Committee (respective letters of MoF to the Committee were dated 31/08/2016, 09/11/2016 and 22/12/2016).

**Researcher response:** Currently, we cannot verify the links provided by the Government Reviewer, because the Budget Committee website (<http://budget.rada.gov.ua/> (<http://budget.rada.gov.ua/>)) is not working, so we cannot access it.

**IBP comment:** IBP staff was able to access and confirm the relevant links from the Budget Committee website. The response has been upgraded from "b" to "a."

**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:** Budget Code: <http://zakon4.rada.gov.ua/laws/show/2456-17/print13947427407...> (<http://zakon4.rada.gov.ua/laws/show/2456-17/print1394742740790374>) Decree of Cabinet of Ministers №18 "On Approval of the Budget Transfers (Allocations, Expenditures and Reallocation of Credits) from the Budget": <http://zakon4.rada.gov.ua/laws/show/18-2011-%D0%BF> (<http://zakon4.rada.gov.ua/laws/show/18-2011-%D0%BF>) Most recent reallocations by Cabinet of Ministers (Amendments to the Law on State Budget) can be found here: [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60170](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60170) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=60170](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=60170))

**Comments:** Researcher: Paragraph 9 of Article 23 of Budget Code defines that reallocation between administrative-territorial units should be approved by the decree of cabinet of ministers & Budget Committee of Parliament. Paragraph 8 of the Decree №18 of Cabinet of Ministers defines that: transfers of budget allocations to the new procuring entity (main spending unit) can be done only by amending the Law on the State Budget of Ukraine (see provided link). So 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. It refers to "A" answer.

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

**116:** Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

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

**Answer:** b. (67)

**Sources:** Budget Code available here: <http://zakon4.rada.gov.ua/laws/show/2456-17/print13947427407...>  
(<http://zakon4.rada.gov.ua/laws/show/2456-17/print1394742740790374>) Sequester of the State Budget BY 2014  
<http://zakon2.rada.gov.ua/laws/show/1165-18> (<http://zakon2.rada.gov.ua/laws/show/1165-18>) Draft of the Law on the Sequester of the State Budget BY 2014 [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=50433](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=50433) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=50433](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=50433)) Sequester of the State Budget BY 2010 <http://zakon3.rada.gov.ua/laws/show/2461-17>  
(<http://zakon3.rada.gov.ua/laws/show/2461-17>) Draft of the Law on the Sequester of the State Budget BY 2010  
[http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=38243](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=38243) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=38243](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=38243))

**Comments:** Researcher: Articles 53-54 of the Budget Code include regulations on the actions of Cabinet of Ministers (if budget revenues are more than 15% higher or lower from estimates). In this case the Cabinet of Ministers has obligation to prepare amendments to the Law "On State Budget". If budget revenues are lower than estimates less than 15% that Executive has the right to act independently. In my opinion it refers to "A" answer.

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

**Comments:** Clarification: The question is focused on over-execution of revenue target (rather than its under-performance). According to Budget Code (art. 53), the Executive should seek the approval of the legislature if the difference between the planned and actual revenues is more than 15% during first three quarters of the year. However, such a situation (over-execution for 15 per cent) is not typical of Ukraine.

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

**IBP comment:** The legislation and comment provided by the researcher, indicated that if revenue are up to 15% higher than the planned target, the Executive is not obliged to request Legislative authorization prior to spending such excess revenue. This percentage is extremely high. However, in consideration of the fact that the Executive seems to be seeking legislative approval in practice, the response has been changed from "a" to "b."

**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:** b. (67)

**Sources:** Budget Code available here: <http://zakon4.rada.gov.ua/laws/show/2456-17/print13947427407...>  
(<http://zakon4.rada.gov.ua/laws/show/2456-17/print1394742740790374>) Cabinet of Ministers announcement about budget sequestration in 2014: [http://www.kmu.gov.ua/control/uk/publish/article?art\\_id=2470...](http://www.kmu.gov.ua/control/uk/publish/article?art_id=2470...) ([http://www.kmu.gov.ua/control/uk/publish/article?art\\_id=247070154&cat\\_id=244276429](http://www.kmu.gov.ua/control/uk/publish/article?art_id=247070154&cat_id=244276429)) Sequester of the State Budget BY 2014 <http://zakon2.rada.gov.ua/laws/show/1165-18>  
(<http://zakon2.rada.gov.ua/laws/show/1165-18>) Draft of the Law on the Sequester of the State Budget BY 2014  
[http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=50433](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=50433) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=50433](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=50433)) Sequester of the State Budget BY 2010 <http://zakon3.rada.gov.ua/laws/show/2461-17> (<http://zakon3.rada.gov.ua/laws/show/2461-17>) Draft of the Law on the Sequester of the State Budget BY 2010 [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=38243](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=38243)  
([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=38243](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=38243))

**Comments:** Researcher: Article 53-54 of the Budget Code includes regulations on the actions of Cabinet of Ministers (if budget revenues are more than 15% higher or lower from estimates than Cabinet of Ministers has obligation to prepare amendments to the Law "On State Budget". If budget revenues are lower than estimates less than 15% that Executive has the right to act independently. Last time that happened in 2014 (see the link provided in the sources box). In my opinion it refers to "A" answer.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** In last 10 years, there were only 2 budget revenue shortfalls occasions, in 2010 & 2014. In both cases, relevant amendments were adopted by the Parliament (see sources box). In 2010 incomes of the State Budget were decreased by 5%, in 2014, incomes of the State Budget decreased by 5,6%. Practically, in both cases drafts of the Laws were initiated & registered by the Cabinet of Ministers. In such circumstances, we suggest that an "a" answer is most appropriate because the executive is required by Law to obtain approval from the legislature and it does so in practice

**IBP comment:** The legislation and comment provided by the researcher, indicated that if revenue are up to 15% lower than the planned target, the Executive is not obliged to request Legislative authorization prior to reducing spending. This percentage is much higher than the 3% threshold applied to all countries, for this question. Having, however, considered the fact that the Executive has in practice asked for legislative approval, the response has been changed from "a" to "b."

### 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:** a. (100)

**Sources:** Budget Committee Key Decisions - February-July <http://budget.rada.gov.ua/kombjudjet/control/uk/publish/prin...> ([http://budget.rada.gov.ua/kombjudjet/control/uk/publish/printable\\_article?art\\_id=57349](http://budget.rada.gov.ua/kombjudjet/control/uk/publish/printable_article?art_id=57349)) Recommendations [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=59301](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=59301) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=59301](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=59301)) The Protocol <http://budget.rada.gov.ua/kombjudjet/control/uk/publish/prin...> ([http://budget.rada.gov.ua/kombjudjet/control/uk/publish/printable\\_article?art\\_id=56796](http://budget.rada.gov.ua/kombjudjet/control/uk/publish/printable_article?art_id=56796))

**Comments:** Researcher: AR for BY 2015 was published on the 11th of April 2016. Budget Committee had hearings on the AR BY 2015 on the 1 of June 2016. That refers to "A" answer.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** There is problem with downloading of the the Protocol by the following link:

<http://budget.rada.gov.ua/kombjudjet/control/uk/publish/prin...> ([http://budget.rada.gov.ua/kombjudjet/control/uk/publish/printable\\_article?art\\_id=56796](http://budget.rada.gov.ua/kombjudjet/control/uk/publish/printable_article?art_id=56796))

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** The Law "On Accounting Chamber" <http://zakon5.rada.gov.ua/laws/show/576-19> (<http://zakon5.rada.gov.ua/laws/show/576-19>)

**Comments:** Researcher: Article 3 of the Law "On Accounting Chamber" says that the head of the SAI may only be appointed by the legislature. Article 20 provides details on the process of appointment. That refers to "A" answer. Procedure: 1) Members of the Accounting Chamber are appointed and dismissed by the Parliament 2) Appointment of the Members of Accounting Chamber is performed on a competitive basis 3) Speaker of the Parliament introduces the draft of the appointment of the Head of the Accounting Chamber to the MPs. Head of the Accounting Chamber is chosen between the members of Accounting Chamber.

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

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

- a. (100) Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.  
b. (0) No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.  
c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Tha Law "On Accounting Chamber" <http://zakon5.rada.gov.ua/laws/show/576-19/print145266919687...>  
(<http://zakon5.rada.gov.ua/laws/show/576-19/print1452669196879670>)

**Comments:** Researcher: Paragraph 7 of the Article 20 of the Law "On Accounting Chamber" says that the head of the SAI may only be removed by the legislature.

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

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

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.  
b. (67) The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.  
c. (33) The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.  
d. (0) The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.  
e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Law "On Accounting Chamber" <http://zakon5.rada.gov.ua/laws/show/576-19/print145266919687...>  
(<http://zakon5.rada.gov.ua/laws/show/576-19/print1452669196879670>) EB 2015 <http://zakon4.rada.gov.ua/laws/show/80-19/print1477907228832...> (<http://zakon4.rada.gov.ua/laws/show/80-19/print1477907228832813>) EBP 2015 [http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=52941](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=52941) ([http://w1.c1.rada.gov.ua/pls/zweb2/webproc4\\_1?pf3511=52941](http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=52941)) Accounting Chambers Yearly Report BY 2015 p.321 [http://www.ac-rada.gov.ua/doccatalog/document/16748714/Zvit\\_...](http://www.ac-rada.gov.ua/doccatalog/document/16748714/Zvit_...) ([http://www.ac-rada.gov.ua/doccatalog/document/16748714/Zvit\\_RP\\_2015.pdf](http://www.ac-rada.gov.ua/doccatalog/document/16748714/Zvit_RP_2015.pdf))

**Comments:** Researcher: Paragraph 3 of the Article 5 of the Law "On Accounting Chamber" says that SAI determines its own budget. The budget line of Accounting Chamber in EBP - 76 M UAH, in EB - 79 M UAH. The Yearly report says that all 79 M were funded. Off course due to the state of war with Russia, there are some limitations, but Accounting Chamber was capable to fulfill its mandate. I also have to mention that budget request of the Accounting Chamber is not published. Yearly report contains no information about the activities that were not performed due to the lack of finances.

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

**Comments:** According to the Report of the Accounting Chamber of Ukraine for 2015 (p.324-325), the ACU's budget was implemented in the mode of austerity due to the state of war. It helped to save significant amount of financial resources of the ACU in 2015. However, I agree with the researcher that there is no information on the ACU's activities that were not performed due to the lack of financing.

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

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

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.  
b. (67) The SAI has significant discretion, but faces some limitations.  
c. (33) The SAI has some discretion, but faces considerable limitations.

- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.  
e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** The Law "On Accounting Chamber" <http://zakon5.rada.gov.ua/laws/show/576-19/print145266919687...>  
(<http://zakon5.rada.gov.ua/laws/show/576-19/print1452669196879670>)

**Comments:** Researcher: Article 4 of the Law "On Accounting Chamber" describes the types of audit the SAI can perform. Paragraph 4 of the Article 3 of the Law "On Accounting Chamber" says that SAI is independent in the ways of performing its duty.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** I do not agree with the score 'a'. The SAI has significant discretion, but faces some limitations. In particular, the ACU is allowed to audit only transactions (operations) which have financial implications on the State Budget. According to the Law of Ukraine On Accounting Chamber of Ukraine (Art. 7), the ACU is obliged to audit the use of state budget resources, which are transferred to Pension and Social Security Funds. Thus, not all resources of extra-budgetary funds are supposed to be audited by the ACU. The same situation is with local budgets.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** The scope of Open Budget Survey is focused mainly on state budget funds. And the mandate of the SAI gives it full discretion to decide which audits it wishes to undertake (financial, compliance or performance audit) over the spending of state budget funds. At the same time, paragraph 7, article 7 of the Law "On Accounting Chamber" says that the SAI has a right to conduct audits of local authorities & extra budgetary funds "upon their request". Audits of local budgets, extra budgetary funds & state-owned enterprises are performed by the State Audit Service (under the Cabinet of Ministers). Therefore, the SAI has full discretion on the types of audits, but it faces some limitation in auditing upon non-state budget funds. It therefore seems that answer should be changed from "a" to "b."

**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 Accounting Chamber" <http://zakon5.rada.gov.ua/laws/show/576-19/print145266919687...>  
(<http://zakon5.rada.gov.ua/laws/show/576-19/print1452669196879670>)

**Comments:** Researcher: Paragraph 1 of the Article 43 of the Law "On Accounting Chamber" says that Activities of the SAI can be audited by the independent external audit once in a 3-year period. Since the new Law "On Accounting Chamber" was adopted on the 2nd of July 2015 the external audits were not yet performed. In my opinion it refers to an "B" mark. Additional IBP Comment: this question asks whether such practice was ever performed, which is not the case here. Response "d" should apply.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Formally (by the legislation), the SAI is to be audited by the independent external audit once in a 3-year period. Virtually, there has been no information on such a review of the audit processes of the ACU (at least for last three years). At the same time, in November 2016, an independent agency the National Anti-corruption Bureau of Ukraine informed on suspicions in fraud toward the head of Accounting Chamber Roman Mahuti. (<http://www.unn.com.ua/uk/news/1619405-nabu-opublikuvalo-vid...> (<http://www.unn.com.ua/uk/news/1619405-nabu-opublikuvalo-video-ogoloshennya-pidozri-golovi-rakhunkovoyi-palati-r-maguti>)). Nevertheless, we can not consider this case as a review of the audit processes of the SAI on a regular basis.

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)



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

**Answer:** a. (100)

**Sources:** Expert hearing on the topic of pensioners BY 2017- 26.10.16 <http://uacrisis.org/ua/48505-rozklad-na-26-zhovtnya-2016-rok...>  
(<http://uacrisis.org/ua/48505-rozklad-na-26-zhovtnya-2016-roku>)

**Comments:** Researcher: Expert hearings on the Budget 2017 are conducted by top officials of the Ministry of Finance - Deputy Head of the MoF - Eugen Kapinus, and Deputy Head of the MoF - Sergiy Marchenko. In my opinion, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget, and it refers to an "A" mark.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The selected score('b") doesn't match the researcher's comment on "a" answer (probably, a typo). The correct answer is "a", which is proved by the file attached by the researcher.

**Government Reviewer**

**Opinion:** Agree

**127:**

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

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

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

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

**Answer:** b. (67)

**Sources:** Expert hearing on the topic of Education BY 2017 - 12.10.16 <http://uacrisis.org/ua/48031-schedule-for-october-12-2016>  
(<http://uacrisis.org/ua/48031-schedule-for-october-12-2016>) Expert hearing on the topic of Healthcare BY 2017 - 5.10.16  
<http://uacrisis.org/ua/47808-rozklad-5-zhovtnya-2016-roku> (<http://uacrisis.org/ua/47808-rozklad-5-zhovtnya-2016-roku>) Budget talks with the expert society in the NGO Coalition "Reanimation Package of Reforms": <http://rpr.org.ua/news/proekt-derzhavnoho-byudzhetu-2017-pob...>  
(<http://rpr.org.ua/news/proekt-derzhavnoho-byudzhetu-2017-pobudovanyj-na-realistychnyh-prohnozah-prote-okremi-statti-mistyat-serjoznyi-ryzky-nedovykonannya-eksperty-rpr/>) <http://rpr.org.ua/announcements/kruhlyj-stil-derzhavnyj-byud...> (<http://rpr.org.ua/announcements/kruhlyj-stil-derzhavnyj-byudzhet-na-2017-rik-vyklyky-dlya-detsentralizatsiji/>) Expert hearing on the topic of Pensioners BY 2017- 26.10.16  
<http://uacrisis.org/ua/48505-rozklad-na-26-zhovtnya-2016-rok...> (<http://uacrisis.org/ua/48505-rozklad-na-26-zhovtnya-2016-roku>)

**Comments:** Researcher: During the expert hearing in most cases the executive's engagement with citizens covers next topics: policies, and administration, social spending policies & public services. In my opinion it refers to "B" answer.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

e. Not applicable (please comment).

**Answer:** d.

**Sources:** Decree of the Cabinet of Ministers № 976 "On the promotion of civic expertise of the executive bodies"

<http://zakon3.rada.gov.ua/laws/show/976-2008-%D0%BF/print146...> (<http://zakon3.rada.gov.ua/laws/show/976-2008-%D0%BF/print1464098593373043>) Decree of the Cabinet of Ministers № 996 "On ensuring public participation in the formulation and implementation of public policy"

<http://zakon3.rada.gov.ua/laws/show/996-2010-%D0%BF/print146...> (<http://zakon3.rada.gov.ua/laws/show/996-2010-%D0%BF/print1464098593373043>) Article on the tender appeals to control agencies of the Ministry of Economy & Trade & Anti-Monopoly Committee

<http://www.epravda.com.ua/columns/2016/08/2/601069/>) Public business intelligence system on public procurements-

<http://bi.prozorro.org/sense/app/fba3f2f2-cf55-40a0-a79f-b74...> (<http://bi.prozorro.org/sense/app/fba3f2f2-cf55-40a0-a79f-b74f5ce947c2/sheet/HbXjQep/state/analysis>) Example of the civic expertise in the Ministry of Healthcare

[http://www.moz.gov.ua/ua/portal/dn\\_20131128\\_0259adm.html](http://www.moz.gov.ua/ua/portal/dn_20131128_0259adm.html) ([http://www.moz.gov.ua/ua/portal/dn\\_20131128\\_0259adm.html](http://www.moz.gov.ua/ua/portal/dn_20131128_0259adm.html)) Action Plan on the results of the civic expertise

[http://www.moz.gov.ua/ua/portal/assistance\\_20140130.html](http://www.moz.gov.ua/ua/portal/assistance_20140130.html) ([http://www.moz.gov.ua/ua/portal/assistance\\_20140130.html](http://www.moz.gov.ua/ua/portal/assistance_20140130.html))

**Comments:** Researcher: Decree № 976 obligates the executive bodies (including MoF) to support the conduction of civic expertise, performance evaluations, (including monitoring activities) by NGOs. Article 6 of the Decree says that conclusions or the civic expertise should be taken in account during the budget formulation. Decree №996 obligates central executive bodies (including MoF) to create civic councils. Article 12 of the Decree says that public hearing with the civil society organizations should be performed on the projects of legal acts regarding the use of public funds. Also, I must mention that procurement complaint mechanism is provided by the Ministry of Economy & Trade & Anti-Monopoly Committee. Civil society organizations have free access to the public business intelligence system on public procurements (BI) called Prozorro (see the link provided above). In my opinion it refers to "A" answer.

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** According to the OBS Guide, questions 125 – 135 focus only on participation mechanisms that the Ministry of Finance (or lead budget agency, or central coordinating agency) currently uses to allow the public to participate in the national budget process. Therefore, references in regard to line ministers should be excluded from the analysis (Example of the civic expertise in the Ministry of Healthcare is not relevant). Another references: 1) According to the Law 'On Access to public information' there is a mechanism of public information requests, which the executive uses as open participation mechanism (last report on public information requests for 2016 is available for Jan-Aug 2016 (<http://www.minfin.gov.ua/news/view/zvity-pro-robotu-z-zapyta...> (<http://www.minfin.gov.ua/news/view/zvity-pro-robotu-z-zapytamy-na-otrymannia-publichchnoi-informatsii-shcho-nadiishly-na-adresu-ministerstva-finansiv-u--rotsi?category=vza%D1%94modija-z-gromadskistju&subcategory=zapiti-na-otrimannja-publichnoi-informacii>)). 2) In 2015 the Ministry of Finance initiated the «e-Data» project, which resulted in creation of the portal on public spending (<http://e-data.gov.ua/>) (<http://e-data.gov.ua/>) under the concept of Integrated information-analytical system "Transparent budget". It significantly changed the budget process enabling citizens to be active participants in the budget monitoring. Key spending units, state earmarked funds, state and municipal enterprises have to report on the portal on the use of budget funds, contracts, acts of performed works. Transactions of the State Treasury Service of Ukraine are published on the portal on a daily basis.

#### Government Reviewer

**Opinion:** Agree

**Researcher response:** The MoF is actively taking part in public events on budget-related topics. In 2016 there were dozens, if not hundreds, of "quasi-relevant" events - round-tables, briefings, conferences, forums. However, in most cases they were initiated by other parties (NGOs, academic establishments, donors, ...). There were also dozens of events held by the MoF in the form of press-conferences where media were encouraged to participate (no regular people involved). We believe that MoF conducted expert meetings but definitely there were no open calls like the one mentioned in the question. Also, there is a Public Council under the MoF, but unfortunately it is not functioning properly, and given its current state, we cannot consider it as an instrument of public engagement. Taking in account our discussions with the IBP team, and the peer reviewer's comment, we can downgrade the answer from "a" to "c". Relevant links 1) <http://www.minfin.gov.ua/news/view/zastupnyk-ministra-finans...>

(<http://www.minfin.gov.ua/news/view/zastupnyk-ministra-finansiv-ievhenii-kapinus-obhovoryv-z-hromadskymy-ekspertamy-proekt-derzhbidzhetu-na-rik?category=vza%D1%94modija-z-gromadskistju>) 2) <http://www.minfin.gov.ua/news/view/anons--zhovtnia-zastupnyk...>

(<http://www.minfin.gov.ua/news/view/anons--zhovtnia-zastupnyk-ministra-finansiv-serhii-marchenko-vizme-uchast-v-ekspertnomu-obhovorenni-na-temu--derzhavnyi-bidzhet-na--rik-vyklyky-dlia-detsentralizatsii?category=novini-ta-media&subcategory=anonsi-zmi>) 3)

<http://www.minfin.gov.ua/news/view/anons--hrudnia-ministerst...> (<http://www.minfin.gov.ua/news/view/anons--hrudnia-ministerstvo-finansiv-prezentuie-model-serednostrokovoho-bidzhetnoho-planuvannia?category=novini-ta-media&subcategory=anonsi-zmi>) 4)

<http://www.minfin.gov.ua/news/view/u-ministerstvi-finansiv-v...> (<http://www.minfin.gov.ua/news/view/u-ministerstvi-finansiv-vidbulas-narada-shchodo-formuvannia-mistsevnykh-bidzhetiv-na--rik?category=bjudzhet&subcategory=bjudzhet-nastupnogo-roku>)

**IBP comment:** None of the evidence provided by the researcher can confirm that the Ministry of Finance led was public engagement mechanisms during the formulation stage. In absence of such evidence, the response is changed from "c" to "d."

**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:** Reports on Public Consultations under the Ministry of Social Security <http://www.mlsp.gov.ua/labour/control/uk/publish/category?ca...> ([http://www.mlsp.gov.ua/labour/control/uk/publish/category?cat\\_id=130815](http://www.mlsp.gov.ua/labour/control/uk/publish/category?cat_id=130815)) Results of Civic Expertise of the activities of the Ministry of Social

Security [http://www.mlsp.gov.ua/labour/control/uk/publish/article?art\\_id=178319&cat\\_id=160152](http://www.mlsp.gov.ua/labour/control/uk/publish/article?art_id=178319&cat_id=160152) (http://www.mlsp.gov.ua/labour/control/uk/publish/article?art\_id=178319&cat\_id=160152)

**Comments:** Researcher: Ministry of Social Security of Ukraine has a practice to publish reports on the public consultations conducted during the quarter. In attached file, you can see the reports during the BY 2015 & Q1 BY 2016. During the public consultations, 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 & upcoming budget. In 2015 NGO "Ukrainian Helsinki Human Rights Union" conducted a civic expertise using the mechanisms stated in Q.128, the results of the expertise are published on the web-site of the Ministry of Social Security. In my opinion it refers to "A" answer.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** 1) The selected score('b') doesn't match the researcher's comment on 'a' answer (probably, a typo). 2) According to the OBS Guide questions 125 – 135 focus only on participation mechanisms that the Ministry of Finance (or lead budget agency, or central coordinating agency) currently uses to allow the public to participate in the national budget process. Therefore, references to line ministers provided by the researcher should be excluded from the analysis. The correct answer is 'a', which can be proved by the following web links: Response of the MoF on the appeal of the Patients organization to find resources for the severely ill Ukrainians <http://www.minfin.gov.ua/news/view/uriad-shukaie-mozhlyvist-...>

(<http://www.minfin.gov.ua/news/view/uriad-shukaie-mozhlyvist-zbilshyty-finansuvannia-na-zakupivliu-likiv-dlia-tiazhkohvorykh-ukraintsiv?category=novini-ta-media>) The government decided to insert changes to legislative acts of Ukraine in order to strengthen social protection and to support families with children <http://www.minfin.gov.ua/news/view/uriad-skhvalyv-rishennia-...> (<http://www.minfin.gov.ua/news/view/uriad-skhvalyv-rishennia-pro-vnesennia-zmin-do-deiakikh-zakonodavchikh-aktiv-ukrainy-shchodo-posylennia-sotsialnoho-zakhystu-ditei-ta-pidtrymky-simei-z-ditmy?category=bjudzhet&subcategory=socialnij-zahist-ta-socialne-zabezpechennja>)

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** The Peer Reviewer refers to consultations about reforms and new policies, while this question refers to budget execution. Given that the previous question received a "d" (i.e., there are no mechanisms on budget implementation that are led by the Ministry of Finance), and given also that the Government Reviewer seems in agreement with the assessment in this question, response "b" remains unchanged.

**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:** Press-brief of the MoF on the results of the expert discussion of the National Council of Reforms on the improvements of the tax system <http://www.minfin.gov.ua/news/view/anons--zhovtnia-vidbudets-...> (<http://www.minfin.gov.ua/news/view/anons--zhovtnia-vidbudetsia-presbryfinh-za-rezultatamy-piatoho-u--rotsi-zasidannia-natsionalnoi-rady-reform?category=novini-ta-media>) Response of the MoF on the appeal of the Patients organization to find resources for the severely ill Ukrainians <http://www.minfin.gov.ua/news/view/uriad-shukaie-mozhlyvist-...> (<http://www.minfin.gov.ua/news/view/uriad-shukaie-mozhlyvist-zbilshyty-finansuvannia-na-zakupivliu-likiv-dlia-tiazhkohvorykh-ukraintsiv?category=novini-ta-media>) Expert discussion of the MoF in the field of science <http://www.minfin.gov.ua/news/view/zastupnyk-ministra-finans-...> (<http://www.minfin.gov.ua/news/view/zastupnyk-ministra-finansiv-serhii-marchenko-vziav-uchast-u-zustrichi-z-naukovtsiamy-shchodo-vyrishennia-problem-finansuvannia-vitchyznianoi-nauky?category=vza%D1%94modija-z-gromadskistju>) Expert discussion of the MoF in the field of verification of social expenses <http://www.minfin.gov.ua/news/view/u-ministerstvi-finansiv-...> (<http://www.minfin.gov.ua/news/view/u-ministerstvi-finansiv-vidbulas-zustrich-z-predstavnykamy-hromadskykh-obiednan-shchodo-proektu-po-veryfikatsii-sotsialnykh-vyplat-i-pensii?category=vza%D1%94modija-z-gromadskistju>)

**Comments:** Researcher: During the implementation of the annual budget the executive's engagement with citizens covers next topics: delivery of public services, collection of revenues & implementation of social spending. In my opinion it refers to "B" answer.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** Given that, according to the evidence provided for Q.128, there are no participation mechanisms led by the Ministry of Finance during budget execution, the response to this question should be changed from "b" to "d."

### 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:** Law on Access to Information <http://zakon2.rada.gov.ua/laws/show/2939-17> (<http://zakon2.rada.gov.ua/laws/show/2939-17>) N\A

**Comments:** Researcher: Information on the performance of the budget is available within a month at State Treasury Service & web-sites of the ministries. Drafts of the Law on the State budget 2017 & relevant laws are available on the web-site of the Parliament. Also, there is the Law on Access to information which gives the right to everyone to ask documents from the state bodies and receive answer within a 5-day period. Information on state expenditures cannot be classified (except the cases when disclosure or provision of such information may harm the interests of national security, defense, investigation or prevention of crime). The requirements for a comprehensive information delivery prior to citizens engagement are not met by the Ministry of Finance. In my opinion it refers to "C" answer.

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** Another reference: Some information provided by the Ministry of Finance prior to public engagement is presented on its website: Information on access to public information (Public information requests): <http://www.minfin.gov.ua/news/vza%D1%94modija-z-gromadskistj...> (<http://www.minfin.gov.ua/news/vza%D1%94modija-z-gromadskistju/dostup-do-publichnoi-informacii>)

#### Government Reviewer

**Opinion:** Agree

**IBP comment:** Given that, according to the evidence provided for Q.128, there are no participation mechanisms led by the Ministry of Finance during budget execution, the response to this question should be changed from "c" to "d."

**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

#### Peer Reviewer

**Opinion:** Agree

#### Government Reviewer

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** Regulations of the Public Councils of the Ministry of Finance <http://www.minfin.gov.ua/news/view/reglament-roboti-gromadsk...>  
(<http://www.minfin.gov.ua/news/view/reglament-roboti-gromadskoi-radi-pri-ministerstvi-finansiv?category=vza%D1%94modija-z-gromadskistju>)  
No protocols of Civic Councils are available on the web-site of the Ministry of Finance.

**Comments:** Researcher: Civic expertise was not yet conducted in the Ministry of Finance. Central executive bodies are publishing the results of the expertise, but the information about actions taken by the executive based on the information provided is not accessible. Protocols of the civic councils under the central executive bodies are published, the one of the Ministry of Finance is missing. In my opinion it refers to "D" answer.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Reports on public information requests of the MoF also doesn't contain the required information.

(<http://www.minfin.gov.ua/news/view/zvity-pro-robotu-z-zapyta...> (<http://www.minfin.gov.ua/news/view/zvity-pro-robotu-z-zapytamy-na-otrymannia-publichnoi-informatsii-shcho-nadiishly-na-adresu-ministerstva-finansiv-u--rotsi?category=vza%D1%94modija-z-gromadskistju&subcategory=zapiti-na-otrimannja-publichnoi-informacii>)).

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** b.

**Sources:** The Budget Code <http://zakon4.rada.gov.ua/laws/show/2456-17> (<http://zakon4.rada.gov.ua/laws/show/2456-17>)

**Comments:** Researcher: The only budget calendar available is stated in the budget code and there are no participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal. In my opinion it refers to "B" answer.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** a. (100)

**Sources:** Civic expertise in the Ministry of Economy & Trade <http://me.gov.ua/Documents/Detail?lang=uk-UA&id=237dd4a6-6ea...>  
(<http://me.gov.ua/Documents/Detail?lang=uk-UA&id=237dd4a6-6ea2-4eb7-b4a6-995b247b6201&title=GromadskaEkspertiza>) Protocols of Civic Councils under the Ministry of Economy & Trade <http://www.me.gov.ua/Documents/List?lang=uk-UA&id=e50dc767-f...>  
(<http://www.me.gov.ua/Documents/List?lang=uk-UA&id=e50dc767-f4e7-4849-b28c-86498400b52d&tag=ProtokoliZasidanZa2015-Rik>) Civic

expertise in the Ministry of Social Security <http://www.mlsp.gov.ua/labour/control/uk/publish/category%3B...>  
([http://www.mlsp.gov.ua/labour/control/uk/publish/category%3Bjsessionid=DE00D4CD3AC59BD43421B14B8EEBF662.app2?cat\\_id=160152](http://www.mlsp.gov.ua/labour/control/uk/publish/category%3Bjsessionid=DE00D4CD3AC59BD43421B14B8EEBF662.app2?cat_id=160152))  
Protocols of Civic Councils under the Ministry of Social Security <http://www.mlsp.gov.ua/labour/control/uk/publish/category?ca...>  
([http://www.mlsp.gov.ua/labour/control/uk/publish/category?cat\\_id=121315](http://www.mlsp.gov.ua/labour/control/uk/publish/category?cat_id=121315)) Civic expertise in the Ministry of Healthcare  
[http://www.moz.gov.ua/ua/portal/ms\\_publicexam](http://www.moz.gov.ua/ua/portal/ms_publicexam) ([http://www.moz.gov.ua/ua/portal/ms\\_publicexam](http://www.moz.gov.ua/ua/portal/ms_publicexam)) Protocols of Civic Councils under the Ministry of Healthcare  
[http://www.moz.gov.ua/ua/portal/ms\\_socialcouncil](http://www.moz.gov.ua/ua/portal/ms_socialcouncil) ([http://www.moz.gov.ua/ua/portal/ms\\_socialcouncil](http://www.moz.gov.ua/ua/portal/ms_socialcouncil))  
**Comments:** Researcher: Almost all central executive bodies use open participation mechanisms through which members of the public and government officials exchange views on the budget & other topics as well. The mechanic of civic expertise: 1) NGO, that is eager to perform one, is sending the appeal to the Ministry. 2) Ministry is obligated to provide decision on the civic expertise, delegate the responsible representative of the Ministry and to provide necessary information. 3) NGO provides the propositions on the basis of information received. 4) Executive is obligated to publish the results of the civic expertise & to provide the information taken based on received propositions. In my opinion it refers to "A" answer.

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** 2 weblinks are not active (no connection with website): 1) Civic expertise in the Ministry of Social Security  
<http://www.mlsp.gov.ua/labour/control/uk/publish/category%3B...>  
([http://www.mlsp.gov.ua/labour/control/uk/publish/category%3Bjsessionid=DE00D4CD3AC59BD43421B14B8EEBF662.app2?cat\\_id=160152](http://www.mlsp.gov.ua/labour/control/uk/publish/category%3Bjsessionid=DE00D4CD3AC59BD43421B14B8EEBF662.app2?cat_id=160152)) 2)  
Protocols of Civic Councils under the Ministry of Social Security <http://www.mlsp.gov.ua/labour/control/uk/publish/category?ca...>  
([http://www.mlsp.gov.ua/labour/control/uk/publish/category?cat\\_id=121315](http://www.mlsp.gov.ua/labour/control/uk/publish/category?cat_id=121315)) In this case relevant attachments should be provided.

#### Government Reviewer

**Opinion:** Agree

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

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

**Answer:** c. (33)

**Sources:** Committee of Healthcare <http://komzdrav.rada.gov.ua/komzdrav/control/uk/publish/arti...>  
([http://komzdrav.rada.gov.ua/komzdrav/control/uk/publish/article?art\\_id=49399&cat\\_id=45380](http://komzdrav.rada.gov.ua/komzdrav/control/uk/publish/article?art_id=49399&cat_id=45380)) Committee of Education  
<http://kno.rada.gov.ua/komosviti/control/uk/publish/article?...> ([http://kno.rada.gov.ua/komosviti/control/uk/publish/article?art\\_id=71331&cat\\_id=44731](http://kno.rada.gov.ua/komosviti/control/uk/publish/article?art_id=71331&cat_id=44731)) Committee on Crime Prevention <http://crimecor.rada.gov.ua/komzloch/doccatalog/document?id=...>  
(<http://crimecor.rada.gov.ua/komzloch/doccatalog/document?id=57102>)

**Comments:** Researcher: Public hearings are held in the Parliament Committees, and members of the public/CSOs can testify in the case they are invited. Committee on Crime Prevention appointed the CSO representatives to the commission which will monitor the candidates for the Head of the National Agency for Asset Recovery (but this case is like exception to the rule) It refers to "C" answer.

#### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** The sources, provided by the researcher, are more related to the implementation of the annual budget (2016) and not to pre-budget or approval stages (as to Draft State Budget for 2017). Another references: 1) Parliamentary public hearing: "On problems as regards to financing of science in Ukraine" (November 16, 2016). It included the discussion on Draft State Budget for 2017:  
<http://iportal.rada.gov.ua/news/Novyny/137448.html> (<http://iportal.rada.gov.ua/news/Novyny/137448.html>)  
<http://www.nas.gov.ua/tradeunion/news/Documents/%D0%9F%D0%B0...>  
(<http://www.nas.gov.ua/tradeunion/news/Documents/%D0%9F%D0%B0%D0%BB%D0%BB%D0%B0%D0%BC%D0%B5%D0%BD%D1%82%D1%81%D1%8C>)  
2) Budget Committee Meeting (the discussion on Draft State Budget for 2017 was included to the agenda) Protocol №78 of November 21, 2017:  
<http://budget.rada.gov.ua/kombjudjet/control/uk/publish/arti...> ([http://budget.rada.gov.ua/kombjudjet/control/uk/publish/article?art\\_id=58889&cat\\_id=52137](http://budget.rada.gov.ua/kombjudjet/control/uk/publish/article?art_id=58889&cat_id=52137)) Only chosen representatives of public/CSOs were invited.

#### Government Reviewer

**Opinion:** Agree

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

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

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration

3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

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

**Answer:** b. (67)

**Sources:** Protocol of the budget committee meeting № 78 [http://budget.rada.gov.ua/kombjudjet/control/uk/publish/article?art\\_id=58889&cat\\_id=52137](http://budget.rada.gov.ua/kombjudjet/control/uk/publish/article?art_id=58889&cat_id=52137)) Protocol of the budget committee meeting № 73 [http://budget.rada.gov.ua/kombjudjet/control/uk/publish/article?art\\_id=58053&cat\\_id=52137](http://budget.rada.gov.ua/kombjudjet/control/uk/publish/article?art_id=58053&cat_id=52137)) Protocol of the budget committee meeting № 62 [http://budget.rada.gov.ua/kombjudjet/control/uk/publish/article?art\\_id=57513&cat\\_id=52137](http://budget.rada.gov.ua/kombjudjet/control/uk/publish/article?art_id=57513&cat_id=52137))

**Comments:** Researcher: The legislature rarely seeks input from the citizens. Sometimes during the legislative deliberations on the annual budget experts are invited. Such engagement covers next topics: social spending policies (Protocol № 78), delivery of public services (Protocol № 62), revenue forecasts (Protocol № 73). In my opinion it refers to "B" answer.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** N\A

**Comments:** Researcher: No, the legislature doesn't provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget. It refers to "D" answer.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** c. (33)

**Sources:** The Law on the Parliament Committees <http://zakon1.rada.gov.ua/laws/show/116/95-%D0%B2%D1%80/print1477907228832813>) Budget Committee AR BY2015

[http://budget.rada.gov.ua/kombjudjet/control/uk/publish/article?art\\_id=57342&cat\\_id=52138](http://budget.rada.gov.ua/kombjudjet/control/uk/publish/article?art_id=57342&cat_id=52138)) Budget Committee AR BY2014 [http://budget.rada.gov.ua/kombjudjet/control/uk/publish/article?art\\_id=53199&cat\\_id=52137](http://budget.rada.gov.ua/kombjudjet/control/uk/publish/article?art_id=53199&cat_id=52137))

**Comments:** Researcher: Article 9 of the Law "On the Committees of the Parliament" gives the right to journalist & members of CSO to attend committees that are not classified. AR of the budget 2015 was adopted very quickly without the engagement of the CSO representatives. Also, I must mention that during the hearings on the AR of the budget 2014, analytic materials with the anti-corruption expertise performed by the CSO was distributed among the MPs. In my opinion it refers to "B" answer.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The most recent AR is for 2015. I don't agree with score 'b' as practically participation is not open to everyone. Therefore, answer 'c' is more relevant.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** I agree with the Peer Reviewer's comment about the non-relevance of the hearings on the 2014 Audit Report (we need to look at what happened for the most recent Audit Report). The answer has been downgraded to "c".

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

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

**Answer:** a. (100)

**Sources:** Law on Public Appeal <http://zakon2.rada.gov.ua/laws/show/393/96-%D0%B2%D1%80/prin...> (<http://zakon2.rada.gov.ua/laws/show/393/96-%D0%B2%D1%80/print1447224677693607>) Accounting Chambers Key Performance Indicators BY 2016 (p.6) <http://www.ac-rada.gov.ua/doccatalog/document/16749500/Paspo...> ([http://www.ac-rada.gov.ua/doccatalog/document/16749500/Pasport2016\\_RP\\_zmini.pdf?subportal=main](http://www.ac-rada.gov.ua/doccatalog/document/16749500/Pasport2016_RP_zmini.pdf?subportal=main)) Accounting Chambers Key Performance Indicators BY 2017 (p.3) <http://www.ac-rada.gov.ua/doccatalog/document/16749898/Infor...> ([http://www.ac-rada.gov.ua/doccatalog/document/16749898/Informazia\\_zapit2017.pdf?subportal=main](http://www.ac-rada.gov.ua/doccatalog/document/16749898/Informazia_zapit2017.pdf?subportal=main))

**Comments:** Researcher: There's a general Law "On Public Appeal" that gives the right to the citizens to send appeals to any civil servant. From the formal point of view, the answer is - Yes, there is established mechanism through which the public can provide suggestions on issues/topics to be included in its audit program. Information on the issues included into the audit program via citizens appeals is not available. Nevertheless, Key Performance Indicators (KPI) adopted by the Accounting Chamber include one that indicates the quantity of estimated appeals from the citizens (30 in 2016 and 35 in 2017). This indicator appears in BY 2016 as a KPI. In my opinion it refers to "A" answer.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Another reference: There is a statistic information on Access to public information, which contains data on the quantity of estimated appeals from the citizens in 2011-2016 (for 6 years). Source (the Accounting Chamber website):

<http://www.acrada.gov.ua/control/main/uk/publish/category/16...> (<http://www.acrada.gov.ua/control/main/uk/publish/category/16740766>) Indeed, there is no concrete information on the issues/topics suggested by the public and included in the SAI's audit program. However, the formal mechanism exists (the question # 140 is on formal mechanisms), which is an 'a' answer.

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** d.

**Sources:** The Law on Accounting Chamber <http://zakon5.rada.gov.ua/laws/show/576-19/print145266919687...> (<http://zakon5.rada.gov.ua/laws/show/576-19/print1452669196879670>) The Law on Public Appeal <http://zakon2.rada.gov.ua/laws/show/393/96-%D0%B2%D1%80/prin...> (<http://zakon2.rada.gov.ua/laws/show/393/96-%D0%B2%D1%80/print1447224677693607>)

**Comments:** Researcher: Individual appeals with the suggestions to be included in the SAI's audit program, should be answered by the relevant civil servant of the SAI in 30-day period. The SAI does not produce any reports on the suggestions that were included into the audit program by individual appeals. In my opinion it refers to "D" answer.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:** b.

**Sources:** N\A

**Comments:** Researcher: SAI is an independent body and does not have formal mechanisms through which the public can participate in audit investigations.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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