

Open Budget Survey 2021

Questionnaire

Tajikistan

May 2022

Country Questionnaire: Tajikistan

PBS-1. What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2021

Source:

PBS-1: Explanation of the main directions of the fiscal policy of the Republic of Tajikistan for 2021-2023

(<http://minfin.tj/downloads/тавзехот%202021-2023.pdf>)

PBS-2: Macroeconomic indicators, revenues of the state budget of the Republic of Tajikistan and expenditures by sectors for 2021

(<http://minfin.tj/downloads/паратметрҳои%20асосии%20бучети%202021-2023.pdf>)

Comment:

The latest PBS documents which are complying with the dates of publication to be "publically available" are the following: 1) Explanation of the main directions of the fiscal policy of the Republic of Tajikistan for 2021-2023 (Тавзехот оид ба дурнамои самтҳои асосии сиёсати бучету андоз дар Ҷумҳурии Тоҷикистон барои солҳои 2021 – 2023). 2) Macroeconomic indicators, revenues of the state budget of the Republic of Tajikistan and expenditures by sectors for 2021 (Нишондиҳандаҳои макроиқтисодӣ, даромади Бучети давлатии Ҷумҳурии Тоҷикистон ва ҳадди ниҳии хароҷот аз рӯи соҳаҳо барои соли 2021). These documents are published within the phase 1 of the budget process on the official website of the Ministry of finance and published on the 21st of July 2020, i.e. before the the Executive's Budget Proposal for 2021 FY is submitted to the legislature for consideration. That's why I chose these documents as the main one for OBS.

The Ministry of finance has a practice to publish updated PBS documents within the second phase of the budget process but they are published on 16th Nov.2020 which do not comply with the time frame for PBS to be "publically available". Here the links to these updated documents published on the phase 2 - link to PBS1: <http://minfin.tj/downloads/5.%20тавзехот%20и%202022-2023.pdf> link to PBS2:

<http://minfin.tj/downloads/3.%20паратметрҳои%20асосии%20бучети%20давлатӣ%20дар%20соли%202021.pdf> link to PBS3:

<http://minfin.tj/downloads/4.%20паратметрҳои%20асосии%20бучети%20давлатӣ%20дар%20солҳои%202022-2023.pdf>

Peer Reviewer

Opinion: Agree

Comments: The fiscal year evaluated in this evaluation is FY 2021.

Government Reviewer

Opinion: Agree

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for a PBS to be considered publicly available, it must be made available to the public one month before the Executive's Budget Proposal is submitted to the legislature for consideration. If the PBS is not released to the public at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the PBS.

Answer:

a. 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

Source:

Articles about Meeting of the Government of Tajikistan about discussion and approval of the EBP and its submission to the legislature:

1) <https://rus.ozodi.org/a/30917421.html>

2) <http://sadoimardum.tj/president/ittiloiya-70/>

3) <http://minfin.tj/index.php?newsid=1057>

PBS documents for 2021 FY: <http://minfin.tj/downloads/тавзехот%202021-2023.pdf>
<http://minfin.tj/downloads/параметрҳои%20асосии%20бюджет%202021-2023.pdf>

Comment:

According to the information of the MoF, after the meeting of the Government of the Republic of Tajikistan under the chairmanship of the President of Tajikistan which was held on 27th Oct. 2020 the EBP for 2021 FY was approved and submitted to the legislature (see link above). The EBP was introduced in the legislature on 4 Nov. 2020. The date of publication of the PBS documents is 21 July 2020 which is 5 months before the start of the next fiscal year, and 3 months before the budget is submitted to the legislature. That's why I chose option "a".

Peer Reviewer

Opinion: Agree

Comments: Sadoi mardum as a official newspaper of the Parliament of the Republic of Tajikistan made available the information on PBS on 29 October 2020. The Ministry of Finance has indeed published PBS documents on 21 July 2020.

Government Reviewer

Opinion: Agree

PBS-3a. If the PBS is published, what is the date of publication of the PBS?

Note that the date of publication is not necessarily the same date that is printed on the document.

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/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

21/7/2020

Source:

PBS-1: <http://minfin.tj/downloads/тавзехот%202021-2023.pdf>

PBS-2: <http://minfin.tj/downloads/параметрҳои%20асосии%20бюджет%202021-2023.pdf>

Comment:

The date of publication of the PBS documents is 21st July 2020. The information about the dates of publication of budget documents was provided by official representative of the MoF and it corresponds to the information indicated in the properties of the file available online (please see links above).

Peer Reviewer

Opinion: Agree

Comments: Pre-Budget Statements - (a) Explanation of the main directions of the fiscal policy of the Republic of Tajikistan for 2021-2023 and (b) Macroeconomic indicators, revenues of the state budget of the Republic of Tajikistan and expenditures by sectors for 2021 were published (according to wayback machine) on 21 July 2020.

Government Reviewer

Opinion: Agree

PBS-3b. In the box below, please explain how you determined the date of publication of the PBS.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

The information about the date of publication of the PBS was officially requested from the official representatives from the MoF and as to the official information of the MoF the date of publication of the PBS 2021 FY is 21 July 2020 and this date corresponds to the information presented in the properties of the documents available online.

Source:

- 1) PBS-1: <http://minfin.tj/downloads/тавзехот%202021-2023.pdf>
- 2) PBS-2: <http://minfin.tj/downloads/параметрхой%20асосии%20бучет%202021-2023.pdf>

Comment:

The MoF has a good practice of indication of the date of publication of the budget documents along with the title-links to budget documents on its official website. But this practice is not followed everytime. For instance if you go through the link "Budget process 2021-2023 (http://minfin.tj/index.php?do=static&page=Budgetniy_proces_2021_2023)" you can see that some documents have a date of publication in their title-links and others don't. That's why I made a request to representatives of the MoF and got the answer that PBS was published on 21st July 2020. To be accurate in this issue I also checked the properties of the PBS documents published via direct links showed above and detected that the PBS was last modified on 21 Jul. 2020 which corresponds to the information of the MoF.

Peer Reviewer

Opinion: Agree

Comments: I have checked the date of documents changed in the documents through way-back machine extension in Safari and Chrome browsers and it shows 21 July 2020.

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 leave this question blank.

Answer:

- 1) PBS-1: <http://minfin.tj/downloads/тавзехот%202021-2023.pdf>
- 2) PBS-2: <http://minfin.tj/downloads/параметрхой%20асосии%20бучет%202021-2023.pdf>

Source:

- 1) PBS-1: <http://minfin.tj/downloads/тавзехот%202021-2023.pdf>
- 2) PBS-2: <http://minfin.tj/downloads/параметрхой%20асосии%20бучет%202021-2023.pdf>
- 3) Budget process 2021-2023: http://minfin.tj/index.php?do=static&page=Budgetniy_proces_2021_2023

Comment:

The budget documents on the phases of planning and approval of the budget for 2021 FY are published on the link (Бюджетный процесс 2021-2023rr.) "Budget process 2021-2023" (http://minfin.tj/index.php?do=static&page=Budgetniy_proces_2021_2023). Here you can also find links to the PBS documents. But the direct links to the documents are showed in the source box.

Peer Reviewer

Opinion: Agree

Comments: The provided links are functional.

Government Reviewer

Opinion: Agree

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) or HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the PBS is not publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

- 1) PBS-1: <http://minfin.tj/downloads/тавзехот%202021-2023.pdf>
- 2) PBS-2: <http://minfin.tj/downloads/параметрҳои%20асосии%20буҷет%202021-2023.pdf>

Comment:

No, the MoF has no practice to publish budget documents as well as PBS in machine readable formats like "xml", "json", "csv" etc. According to the internal regulation the MoF publishes budget documents only in ".pdf" format. See links above.

Peer Reviewer

Opinion: Agree

Comments: Indeed, the published documents are saved in pdf and they are not readable by machine.

Government Reviewer

Opinion: Agree

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

If the PBS is not considered publicly available under the OBS methodology (and thus the answer to Question PBS-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

- 1) PBS-1: <http://minfin.tj/downloads/тавзехот%202021-2023.pdf>
- 2) PBS-2: <http://minfin.tj/downloads/параметрҳои%20асосии%20буҷет%202021-2023.pdf>

Comment:

The PBS is publicly available.

Peer Reviewer

Opinion: Agree

Comments: The documents are publicly available.

Government Reviewer

Opinion: Agree

PBS-6b. If you selected option "c" or "d" in question PBS-6a, 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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

PBS-7. If the PBS is produced, please write the full title of the PBS.

For example, a title for the Pre-Budget Statement could be "Proposed 2021 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2020/21."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

1) Explanation of the main directions of the fiscal policy of the Republic of Tajikistan for 2021-2023. 2) Macroeconomic indicators, revenues of the state budget of the Republic of Tajikistan and expenditures by sectors for 2021

Source:

1) PBS-1: <http://minfin.tj/downloads/тавзеҳот%202021-2023.pdf>

2) PBS-2: <http://minfin.tj/downloads/параметрҳои%20асосии%20буҷет%202021-2023.pdf>

3) Budget documents published within planning, drafting and approval of the budget for 2021 FY:

http://minfin.tj/index.php?do=static&page=Budgetniy_proces_2021_2023

Comment:

As it was mentioned in the previous comments the MoF has a practice to publish PBS twice - first time - Basic macrofiscal forecast of revenues and expenditures of the state budget for upcoming FY which is published within the first phase of planning of the budget process, and second time - is updated macrofiscal forecast published within the second phase of budget approval. You can find these documents via link: Budget process 2021-2023 (http://minfin.tj/index.php?do=static&page=Budgetniy_proces_2021_2023).

But the PBS published on the second phase of the budget process are published late (on 16th of Nov. 2020) and cannot be used in the OBS. The full title of PBS documents considered to be publicly available are two docs published during the phase-1 of the budget process 2021-2023:

1) Explanation of the main directions of the fiscal policy of the Republic of Tajikistan for 2021-2023 (Тавзеҳот оид ба дурнамои самтҳои асосии сиёсати буҷети андоз дар Ҷумҳурии Тоҷикистон барои солҳои 2021 – 2023).

2) Macroeconomic indicators, revenues of the state budget of the Republic of Tajikistan and expenditures by sectors for 2021

(Нишондиҳандаҳои макроиқтисодӣ, даромади Буҷети давлатии Ҷумҳурии Тоҷикистон ва ҳадди ниҳии хароҷот аз рӯи соҳаҳо барои соли 2021).

Peer Reviewer

Opinion: Agree

Comments: 1) Explanation of the main directions of the fiscal policy of the Republic of Tajikistan for 2021-2023. 2) Macroeconomic indicators, revenues of the state budget of the Republic of Tajikistan and expenditures by sectors for 2021

Government Reviewer

Opinion: Agree

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

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:
N/A.

Comment:

The practice since the last OBS-2019 didn't change. The citizens version of the PBS is not available. As to the practice the Mof doesn't produce the citizens version of any budget documents but the Enacted budget only.

Peer Reviewer

Opinion: Agree

Comments: Indeed, the citizen budget is not produced. However, local initiatives funded by western funders do visualize the budget data

Government Reviewer

Opinion: Agree

Comments: The Ministry of Finance develops a budget for citizens only for the Enacted budget

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 2021

Source:

1) EBP for 2021 FY:

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

2) Parliament news "Law of the state budget of the RRepublic of Tajikistan for 2021 was approved by the legislature on 18th Nov. 2020":

<https://parlament.tj/news/660-loi-ai-onuni-um-urii-to-ikiston-dar-borai-bu-eti-davlatii-um-urii-to-ikiston-baroi-soli-2021-va-durnamoi-nishondi-anda-oi-bu-eti-davlat-baroi-sol-oi-2022-2023-az-onibi-vakilon-yakdilon-abul-gardid>

Comment:

The latest EBP which must be used in this OBS survey is "The draft of the Law of the Republic of Tajikistan "On state budget of the Republic of Tajikistan for 2021". But unfortunately the MoF published this document after the legislature has approved it. The legislature has approved the EBP on 18th of November 2020 (see information in the link#2 of the source box) and the EBP was published on the website of the MoF on 24th November 2020 which is considered to be "published after approval" and "not publicly available".

To be accurate in this issue I also checked the properties of the EBP document published via direct link #1 showed above in the source box and detected that the EBP was last modified on 24 Nov. 2020 which corresponds to the date of publication of this document.

That's why I consider the EBP for FY 2021 as "Not available to the public".

Peer Reviewer

Opinion: Agree

Comments: FY 2021

Government Reviewer

Opinion: Agree

Comments: The draft Law of the Republic of Tajikistan "On the State Budget of the Republic of Tajikistan for 2021" was published before its approval in the Parliament (11/11/2020). But, due to the fact that some of the articles that are not for publication, we have not removed. Therefore, on 24/11/2020, the draft budget (with the above items removed) was re-posted on the website.

EBP-1b. When is the EBP submitted to the legislature for consideration?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

4/11/2020

Source:

The information from the representative of the MoF.

The first debate of the legislature on fiscal policy and EBP for FY 2021:

<https://khovar.tj/2020/11/loi-ai-durnamoi-siyosati-puliyu-arzii-to-ikiston-baroi-soli-2021-dar-ma-lisi-namoyandagon-barras-gardid/>

<https://parlament.tj/news/645-loi-ai-onuni-um-urii-to-ikiston-dar-borai-bu-eti-davlatii-um-urii-to-ikiston-baroi-soli-2021-mavridi-barrasii-vakilon-aror-girift>

Comment:

As to the information of the MoF the EBP was submitted to the legislature on 4 Nov. 2020 and discussions in the Parliament about the EBP started on 9th of Nov.2020 (see links above about discussions)

Peer Reviewer

Opinion: Agree

Comments: 04/11/2020

Government Reviewer

Opinion: Disagree

Suggested Answer: The draft Law of the Republic of Tajikistan "On the state budget of the Republic of Tajikistan for 2021" was submitted to the Government of the Republic of Tajikistan. The project was submitted to the Government on 13/10/2020.

Researcher Response

My answers are based on the official information of the MoF which was provided to me during the survey.

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EBP to be considered publicly available, it must be made available to the public while the legislature is still considering it and before the legislature approves (enacts) it. If the EBP is not released to the public before the legislature approves it, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EBP.

The OBS definition of an Executive's Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval process and (ii) the legislature either approves or on which it approves proposed amendments.

The OBS will treat the Executive's Budget Proposal as "Not Produced," in the following cases:

- *The executive does not submit the draft budget to the legislature; or*
- *The legislature receives the draft budget but does not approve it or does not approve recommendations on the draft budget;*
- *The legislature rejects the draft budget submitted by the executive, but the executive implements it without legislative approval; or*
- *There is no legislature, or the legislature has been dissolved.*

Answer:

d. The EBP is not released to the public, or is released after the budget has been approved by the legislature

Source:

1) EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

2) Parliament news "Law of the state budget of the Republic of Tajikistan for 2021 was approved by the legislature on 18th Nov. 2020":

<https://parlament.tj/news/660-loi-ai-onuni-um-urii-to-ikiston-dar-borai-bu-eti-davlatii-um-urii-to-ikiston-baroi-soli-2021-va-durnamoi-nishondi-anda-oi-bu-eti-davlat-baroi-sol-oi-2022-2023-az-onibi-vakilon-yakdilon-abul-gardid>

Comment:

The EBP is released after the budget has been approved. The legislature has approved the EBP on 18th of November 2020 (see information in the link #1 of the source box) and the EBP was published on the website on 24th November 2020 which is considered to be "published after approval" and "not publicly available".

To be accurate in this issue I also checked the properties of the EBP document published via direct link #1 showed above in the source box and detected that the EBP was last modified on 24 Nov. 2020 which corresponds to the date of publication of this document.

That's why I consider the EBP for 2021 FY as "Not available to the public".

Peer Reviewer

Opinion: Agree
Comments: 24/11/2020

Government Reviewer

Opinion: Disagree
Suggested Answer: c. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
Comments: The draft Law of the Republic of Tajikistan "On the State Budget of the Republic of Tajikistan for 2021" was published before its approval in the Parliament (11/11/2020). But, due to the fact that some of the articles that are not for publication, we have not removed. Therefore, on 24/11/2020, the draft budget (with the above items removed) was re-posted on the website.

Researcher Response

I agree with IBP comment

IBP Comment

Thank you to the government for the feedback. However, the available evidence from online archives backs up the publication timeline proposed by the researcher and the peer reviewer. Online archives of the Ministry's webpage show that the document was not published as of 31 October or 14 November 2020 (with the first archived version of the webpage found only on 3 December). If the document was only published for a brief period, but then redacted and removed during the time that it was being debated in the legislature, where civil society did not have a chance to access the information, then this document is confirmed by OBS methodology as being not publicly available. The researcher's response of D is confirmed. See website archives here: 31 October 2020: https://wayback.archive-it.org/15033/20201031120104/http://minfin.tj/index.php?do=static&page=Budgetniy_proces_2021_2023 14 November 2020: https://wayback.archive-it.org/15033/20201114012636/http://minfin.tj/index.php?do=static&page=Budgetniy_proces_2021_2023 03 December 2020: https://wayback.archive-it.org/15033/20201204183743/http://minfin.tj/index.php?do=static&page=Budgetniy_proces_2021_2023 All available archives of this webpage: https://web.archive.org/web/20200101000000*/http://minfin.tj/index.php?do=static&page=Budgetniy_proces_2021_2023

EBP-3a. If the EBP is published, what is the date of publication of the EBP?

Note that the date of publication is not necessarily the same date that is printed on the document.

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/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer:
24/11/2020

Source:

1) EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

2) Parliament news "Law of the state budget of the Republic of Tajikistan for 2021 was approved by the legislature on 18th Nov. 2020":

<https://parlament.tj/news/660-loi-ai-onuni-um-urii-to-ikiston-dar-borai-bu-eti-davlatii-um-urii-to-ikiston-baroi-soli-2021-va-durnamoi-nishondi-anda-oi-bu-eti-davlat-baroi-sol-oi-2022-2023-az-onibi-vakilon-yakdilon-abul-gardid>

Comment:

The date of publication of the EBP is 24 Nov. 2021. The properties of the EBP document published via direct link showed above in the source box shows that the EBP was last modified on 24 Nov. 2020 which corresponds to the date of publication of this document. The EBP is published after the approval of the budget for FY 2021. The date of approval of the budget for FY 2021 is 18 Nov. 2020 - see link #2 in the source box. That's why the EBP is considered to be as published too late.

Peer Reviewer

Opinion: Agree
Comments: EBP date of publication is 24/11/2020 not 24/11/2021

Government Reviewer

Opinion: Disagree
Suggested Answer: The draft Law of the Republic of Tajikistan "On the State Budget of the Republic of Tajikistan for 2021" was published before

being adopted by the Parliament.

IBP Comment

Thank you to the government reviewer's for the feedback. See the response to this question, and confirmation of the researcher's score, in EBP-2.

EBP-3b. In the box below, please explain how you determined the date of publication of the EBP.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

The date of publication of the EBP is provided upon official request from the MoF. The properties of the EBP document published via direct link #1 showed in the source box detected that the EBP was last modified on 24 Nov. 2020 which corresponds to the date of publication of this document.

Source:

1) EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

2) Interview with Mr. Boboev B. official officer of the MoF.

Comment:

The date of publication of the EBP is provided upon official request from the MoF. The properties of the EBP document published via direct link #1 showed in the source box detected that the EBP was last modified on 24 Nov. 2020 which corresponds to the date of publication of this document.

Peer Reviewer

Opinion: Agree

Comments: WayBack machine extension for Chrome could also show the change date meaning the publication of the file in the MF website

Government Reviewer

Opinion: Disagree

Suggested Answer: The draft Law of the Republic of Tajikistan "On the State Budget of the Republic of Tajikistan for 2021" was published before its approval in the Parliament (11/11/2020). But, due to the fact that some of the articles that are not for publication, we have not removed. Therefore, on 24/11/2020, the draft budget (with the above items removed) was re-posted on the website.

IBP Comment

Thank you to the government reviewer's for the feedback. See the response to this question, and confirmation of the researcher's score, in EBP-2.

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 leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer:

<http://minfin.tj/downloads/prognoz%2021-23.pdf>

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

The EBP for FY is published too late.

Peer Reviewer

Opinion: Disagree

Suggested Answer: EBP published (with delay) link for FY 2021:

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comments:

<http://minfin.tj/downloads/2.%20%D0%BF%D1%80%D0%BE%D0%B5%D0%BA%D1%82%20%D0%B7%D0%B0%D0%BA%D0%BE%D0%BD%D0%B0%20%D1%80%D0%B5%D1%81%D0%BF%D1%83%D0%B1%D0%BB%D0%B8%D0%BA%D0%B8%20%D1%82%D0%B0%D0%B4%D0%B6%D0%B8%D0%BA%D0%B8%D1%81%D1%82%D0%BD%20%D0%B2%D0%B5%D0%BD%D0%BD%D0%BE%D0%BC%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5%20%D1%80%D0%B5%D1%81%D0%BF%D1%83%D0%B1%D0%BB%D0%B8%D0%BA%D0%B8%20%D1%82%D0%B0%D0%B4%D0%B6%D0%B8%D0%BA%D0%B8%D1%81%D1%82%D0%B0%D0%BD%20%D0%BD%D0%B0%202021%20%D0%B3%D0%BE%D0%B4C2%BB.pdf>

Government Reviewer

Opinion: Disagree

Suggested Answer: The draft Law of the Republic of Tajikistan "On the State Budget of the Republic of Tajikistan for 2021" was published before its approval in the Parliament (11/11/2020). But, due to the fact that some of the articles that are not for publication, we have not removed. Therefore, on 24/11/2020, the draft budget (with the above items removed) was re-posted on the website.

Researcher Response

As to the OBS methodology the EBP was published too late.

IBP Comment

Thank you to the government reviewer's for the feedback. See the response to this question, and confirmation of the researcher's score, in EBP-2.

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?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the EBP is not publicly available, therefore its machine readability cannot be assessed.

Answer:

d. Not applicable

Source:

N/A

Comment:

N/a

Peer Reviewer

Opinion: Agree

Comments: Not readable by machine since it is published in pdf format

Government Reviewer

Opinion: Agree

Comments: all files published on the website of the Ministry of Finance are published in pdf format

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

If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EBP-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

a. Produced but made available online to the public too late (published after the acceptable time frame)

Source:

1) EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

2) Parliament news "Law of the state budget of the Republic of Tajikistan for 2021 was approved by the legislature on 18th Nov. 2020":

<https://parlament.tj/news/660-loi-ai-onuni-um-urii-to-ikiston-dar-borai-bu-eti-davlatii-um-urii-to-ikiston-baroi-soli-2021-va-durnamoi-nishondi-anda-oi-bu-eti-davlat-baroi-sol-oi-2022-2023-az-onibi-vakilon-yakdilon-abul-gardid>

Comment:

The latest EBP which must be used in this OBS survey is "The draft of the Law of the Republic of Tajikistan "On state budget of the Republic of Tajikistan for 2021". But unfortunately the MoF published this document after the legislature has approved it. The legislature has approved the EBP on 18th of November 2020 (see information in the link#2 of the source box) and the EBP was published on the website on 24th November 2020 which is considered to be "published after approval" and "not publicly available".

To be accurate in this issue I also checked the properties of the EBP document published via direct link #1 showed above in the source box and detected that the EBP was last modified on 24 Nov. 2020 which corresponds to the date of publication of this document.

That's why I consider the EBP for 2021 FY as "Not available to the public".

Peer Reviewer

Opinion: Agree

Comments: 24/11/2020

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable (the document is publicly available)

Comments: The draft Law of the Republic of Tajikistan "On the State Budget of the Republic of Tajikistan for 2021" was published before its approval in the Parliament (11/11/2020). But, due to the fact that some of the articles that are not for publication, we have not removed. Therefore, on 24/11/2020, the draft budget (with the above items removed) was re-posted on the website.

IBP Comment

Thank you to the government reviewer's for the feedback. See the response to this question, and confirmation of the researcher's score, in EBP-2.

EBP-6b. If you selected option "c" or "d" in question EBP-6a, 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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

EBP-7. If the EBP is produced, please write the full title of the EBP.

For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2020-21, produced by the Ministry of Finance, Planning and Economic Development."

If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Draft Law of the Republic of Tajikistan on the State Budget of the Republic of Tajikistan for 2021

Source:

Draft Law of the Republic of Tajikistan on the State Budget of the Republic of Tajikistan for 2021:

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

As to the practice the MoF annually publishes the EBP on its official web site under the following general link (http://minfin.tj/index.php?do=static&page=Budgetniy_procen_2021_2023) where one can find the general budget documents published during the drafting and approval budget process for 2021 FY.

The EBP is named as "Проект Закона Республики Таджикистан «О государственном бюджете Республики Таджикистан на 2021 год" (Draft Law of the Republic of Tajikistan on the State Budget of the Republic of Tajikistan for 2021).

Peer Reviewer

Opinion: Agree

Comments: The EBP is named as "Проект Закона Республики Таджикистан «О государственном бюджете Республики Таджикистан на 2021 год" (Draft Law of the Republic of Tajikistan on the State Budget of the Republic of Tajikistan for 2021)

Government Reviewer

Opinion: Agree

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

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

N/a

Comment:

N/a

Peer Reviewer

Opinion: Agree

Comments: The citizen budget is available on the MinFin website but it was published in April 2021 (published late)

<http://minfin.tj/downloads/bujeti%20shahrvandi-2021.pdf>

Government Reviewer

Opinion: Agree

Comments: The Ministry of Finance prepares a budget for citizens only for the approved budget

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 2021

Source:

- 1) Law of the Republic of Tajikistan "On state budget of the Republic of Tajikistan for 2021": <http://minfin.tj/downloads/закон%20рт%20о%20государственном%20бюджете%20на%202021%20год.pdf>
- 2) Expenditures of the republican budget according to the program classification for 2021: <http://minfin.tj/downloads/prilozenie%202.pdf>
- 3) Budget of the Social Insurance and Pensions Agency under the Government of the Republic of Tajikistan for 2021: <http://minfin.tj/downloads/prilozenie%203.pdf>
- 4) Revenues and expenditures of the budget of the Social Insurance and Pensions Agency under the Government of the Republic of Tajikistan for 2021: <http://minfin.tj/downloads/prilozenie%204.pdf>

Comment:

The fiscal year of the EB evaluated in the OBS is 2021. The EB approved by the legislature on 18 Nov.2020 and it is the latest budget document. The MoF published enacted budget (source#1 above) and three supplemental budget documents (sources#2,3,4 above).

Peer Reviewer

Opinion: Agree

Comments: FY 2021

Government Reviewer

Opinion: Agree

EB-1b. When was the EB approved (enacted) by the legislature?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

18/11/2020

Source:

Parliament's news: <https://parlament.tj/news/660-loi-ai-onuni-um-urii-to-ikiston-dar-borai-bu-eti-davlatii-um-urii-to-ikiston-baroi-soli-2021-vadurnamoi-nishondi-anda-oi-bu-eti-davlat-baroi-sol-oi-2022-2023-az-onibi-vakilon-yakdilona-abul-gardid>

Comment:

The state budget of the Republic of Tajikistan for FY 2021 was approved by the legislature on 18th of November 2020. This information is published in the news box of the official website of the legislature. See the link provided in the source box above.

Peer Reviewer

Opinion: Agree

Comments: 18/11/2020

Government Reviewer

Opinion: Agree

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the

time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EB.

Answer:

b. Between two weeks and six weeks after the budget has been enacted

Source:

- 1) Law of the Republic of Tajikistan "On state budget of the Republic of Tajikistan for 2021": <http://minfin.tj/downloads/закон%20рт%20о%20государственном%20бюджете%20на%202021%20год.pdf>
- 2) Expenditures of the republican budget according to the program classification for 2021: <http://minfin.tj/downloads/prilozenie%202.pdf>
- 3) Budget of the Social Insurance and Pensions Agency under the Government of the Republic of Tajikistan for 2021: <http://minfin.tj/downloads/prilozenie%203.pdf>
- 4) Revenues and expenditures of the budget of the Social Insurance and Pensions Agency under the Government of the Republic of Tajikistan for 2021: <http://minfin.tj/downloads/prilozenie%204.pdf>
- 5) Parliament's news "The MP's approved the Law about State budget of the Republic of Tajikistan for FY 2021": <https://parlament.tj/news/660-loi-ai-onuni-um-urii-to-ikiston-dar-borai-bu-eti-davlatii-um-urii-to-ikiston-baroi-soli-2021-va-durnamoi-nishondi-anda-oi-bu-eti-davlat-baroi-sol-oi-2022-2023-az-onibi-vakilon-yakdilon-abul-gardid>

Comment:

As to the information of the MoF the EB was published on the website on 25th of December 2020. The supplemental budget documents were published on 28th of December 2020. To be accurate in this issue I also checked the properties of the EB and its supplemental documents published via direct links #1, 2, 3, 4 showed above in the source box and detected that the EB was published on 25th of December 2020, and supplemental documents were published on 28th of December 2020 which corresponds to the information provided by the MoF. It is between two weeks and six weeks after the budget has been enacted. The budget was enacted on 18 Nov. 2020 (see link#2 above).

Peer Reviewer

Opinion: Agree

Comments: Draft Law was published on the MinFin website by Khisrav Sharifov on 24 December 2020, the annexes were published on 28 December 2020.

Government Reviewer

Opinion: Agree

EB-3a. If the EB is published, what is the date of publication of the EB?

Note that the date of publication is not necessarily the same date that is printed on the document. 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/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

25/12/2020

Source:

- 1) Law of the Republic of Tajikistan "On state budget of the Republic of Tajikistan for 2021": <http://minfin.tj/downloads/закон%20рт%20о%20государственном%20бюджете%20на%202021%20год.pdf>
- 2) Expenditures of the republican budget according to the program classification for 2021: <http://minfin.tj/downloads/prilozenie%202.pdf>
- 3) Budget of the Social Insurance and Pensions Agency under the Government of the Republic of Tajikistan for 2021: <http://minfin.tj/downloads/prilozenie%203.pdf>
- 4) Revenues and expenditures of the budget of the Social Insurance and Pensions Agency under the Government of the Republic of Tajikistan for 2021: <http://minfin.tj/downloads/prilozenie%204.pdf>

Comment:

As to the information of the MoF the EB was published on the website on 25th of December 2020. The supplemental budget documents were published on 28th of December 2020. To be accurate in this issue I also checked the properties of the EB and its supplemental documents published via direct links #1, 2, 3, 4 showed above in the source box and detected that the EB was published on 25th of December 2020, and supplemental

documents were published on 28th of December 2020 which corresponds to the information provided by the MoF. It is between two weeks and six weeks after the budget has been enacted.

Peer Reviewer

Opinion: Agree

Comments: 24/11/2020 Author: Khisrav Sharifov Created: 12/24/20, 12:21:17 PM Modified: 12/24/20, 12:21:22 PM

Government Reviewer

Opinion: Agree

EB-3b. In the box below, please explain how you determined the date of publication of the EB.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

The information about the date of publication of the EB was provided by the official representative from the MoF.

Source:

- 1) Interview with Mr. Boboeb B. - head specialist of the cumulative department of the state and republican budgets of the MoF.
- 2) Law of the Republic of Tajikistan "On state budget of the Republic of Tajikistan for 2021":
<http://minfin.tj/downloads/закон%20рт%20о%20государственном%20бюджете%20на%202021%20год.pdf>
- 3) Expenditures of the republican budget according to the program classification for 2021: <http://minfin.tj/downloads/prilozhenie%202.pdf>
- 4) Budget of the Social Insurance and Pensions Agency under the Government of the Republic of Tajikistan for 2021:
<http://minfin.tj/downloads/prilozhenie%203.pdf>
- 5) Revenues and expenditures of the budget of the Social Insurance and Pensions Agency under the Government of the Republic of Tajikistan for 2021: <http://minfin.tj/downloads/prilozhenie%204.pdf>

Comment:

As to the information of the MoF the EB was published on the website on 25th of December 2020. The supplemental budget documents were published on 28th of December 2020. To be accurate in this issue I also checked the properties of the EB and its supplemental documents published via direct links #1, 2, 3, 4 showed above in the source box and detected that the EB was published on 25th of December 2020, and supplemental documents were published on 28th of December 2020 which corresponds to the information provided by the MoF. It is between two weeks and six weeks after the budget has been enacted.

Peer Reviewer

Opinion: Agree

Comments: Document properties and changes made (Wayback machine extension on Chrome browser)

Government Reviewer

Opinion: Agree

EB-4. If the EB is published, what is the URL or weblink of the EB?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Source:

- 1) Law of the Republic of Tajikistan "On state budget of the Republic of Tajikistan for 2021":
<http://minfin.tj/downloads/закон%20рт%20о%20государственном%20бюджете%20на%202021%20год.pdf>
- 2) Expenditures of the republican budget according to the program classification for 2021: <http://minfin.tj/downloads/prilozhenie%202.pdf>
- 3) Budget of the Social Insurance and Pensions Agency under the Government of the Republic of Tajikistan for 2021:
<http://minfin.tj/downloads/prilozhenie%203.pdf>
- 4) Revenues and expenditures of the budget of the Social Insurance and Pensions Agency under the Government of the Republic of Tajikistan for

2021: <http://minfin.tj/downloads/prilozenie%204.pdf>

Comment:

As to the practice the MoF publishes annually the EB on timely manner. The link to the EB and its supplemental budget documents are indicated above.

Peer Reviewer

Opinion: Agree

Comments:

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20о%20государственном%20бюджете%20респу блики%20таджикистан%20на%202021%20год>.pdf I wish the technicians would use only latin titles in the websites. Also, when the link is copied (it contains Cyrillic titles) the link transforms into this:

<http://minfin.tj/downloads/%D0%B7%D0%B0%D0%BA%D0%BE%D0%BD%20%D1%80%D1%82%20%D0%BE%20%D0%B3%D0%BE%D1%81%D1%83%D0%B4%D0%B0%D1%80%D1%81%D1%82%D0%B2%D0%B5%D0%BD%D0%BD%D0%BE%D0%BC%20%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82%D0%B5%20%D0%BD%D0%B0%202021%20%D0%B3%D0%BE%D0%B4.pdf>

Government Reviewer

Opinion: Agree

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the EB is not publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

1). Budget documents published on the stage of planning and approval of the budget process for 2021 FY: http://minfin.tj/index.php?do=static&page=Budgetniy_proces_2021_2023

2) Law of the Republic of Tajikistan "On state budget of the Republic of Tajikistan for 2021":

<http://minfin.tj/downloads/закон%20рт%20о%20государственном%20бюджете%20на%202021%20год.pdf>

3) Expenditures of the republican budget according to the program classification for 2021: <http://minfin.tj/downloads/prilozenie%202.pdf>

4) Budget of the Social Insurance and Pensions Agency under the Government of the Republic of Tajikistan for 2021:

<http://minfin.tj/downloads/prilozenie%203.pdf>

5) Revenues and expenditures of the budget of the Social Insurance and Pensions Agency under the Government of the Republic of Tajikistan for

2021: <http://minfin.tj/downloads/prilozenie%204.pdf>

Comment:

As to the practice the MoF does not publish the EB or its supplemental documents in machine readable format (source #2-5 above). All budget documents published from the side of the MoF are published in the PDF format (see source #1 above).

Peer Reviewer

Opinion: Agree

Comments: Indeed, the practice of the Ministry of Finance did not change since the last OBS - the information is still used in pdf format which makes the information useless for journalists and other activists to analyze the data

Government Reviewer

Opinion: Agree

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

If the EB is not considered publicly available under the OBS methodology (and thus the answer to Question EB-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EB-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

1) Law of the Republic of Tajikistan "On state budget of the Republic of Tajikistan for 2021":

<http://minfin.tj/downloads/закон%20рт%20о%20государственном%20бюджете%20на%202021%20год.pdf>

2) Expenditures of the republican budget according to the program classification for 2021: <http://minfin.tj/downloads/prilozenie%202.pdf>

3) Budget of the Social Insurance and Pensions Agency under the Government of the Republic of Tajikistan for 2021:

<http://minfin.tj/downloads/prilozenie%203.pdf>

4) Revenues and expenditures of the budget of the Social Insurance and Pensions Agency under the Government of the Republic of Tajikistan for 2021: <http://minfin.tj/downloads/prilozenie%204.pdf>

Comment:

The EB for 2021 FY and its supplemental budget documents are published.

Peer Reviewer

Opinion: Agree

Comments: EB and supplemental annexes are published and are publicly available

Government Reviewer

Opinion: Agree

EB-6b. If you selected option "c" or "d" in question EB-6a, 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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

EB-7. If the EB is produced, please write the full title of the EB.

For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2018."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Law of the Republic of Tajikistan "On state budget of the Republic of Tajikistan".

Source:

- 1) Law of the Republic of Tajikistan "On state budget of the Republic of Tajikistan for 2021": <http://minfin.tj/downloads/закон%20рт%20о%20государственном%20бюджете%20на%202021%20год.pdf>
- 2) Expenditures of the republican budget according to the program classification for 2021: <http://minfin.tj/downloads/prilozenie%202.pdf>
- 3) Budget of the Social Insurance and Pensions Agency under the Government of the Republic of Tajikistan for 2021: <http://minfin.tj/downloads/prilozenie%203.pdf>
- 4) Revenues and expenditures of the budget of the Social Insurance and Pensions Agency under the Government of the Republic of Tajikistan for 2021: <http://minfin.tj/downloads/prilozenie%204.pdf>

Comment:

The title of the EB is: Закон Республики Таджикистан "О государственном бюджете Республики Таджикистан на 2021 год" - Law of the Republic of Tajikistan "On state budget of the Republic of Tajikistan".

The titles of the supplemental documents are:

- Expenditures of the republican budget according to the program classification for 2021 (Appendix 2 to Article 7 of the Law of the Republic of Tajikistan "On the State Budget of the Republic of Tajikistan for 2021" dated November 20, 2020, No. 1724.)
- Budget of the Social Insurance and Pensions Agency under the Government of the Republic of Tajikistan for 2021 (Appendix 3 to Article 14 of the Law of the Republic of Tajikistan "On the State Budget of the Republic of Tajikistan for 2021" dated November 20, 2020, No. 1724.)
- Revenues and expenditures of the budget of the Social Insurance and Pensions Agency under the Government of the Republic of Tajikistan for 2021. (Appendix 4 to Article 14 of the Law of the Republic of Tajikistan "On the State Budget of the Republic of Tajikistan for 2021" dated November 20, 2020, No. 1724.)

Peer Reviewer

Opinion: Agree

Comments: Ru: Закон Республики Таджикистан "О государственном бюджете на 2021 год" Taj: Конуни Чумхурии Тоҷикистон "Дар бораи бучети давлати барои соли 2021" Eng: Law of the Republic of Tajikistan "On state budget of the Republic of Tajikistan for 2021"

Government Reviewer

Opinion: Agree

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

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

a. Yes

Source:

- 1) The general link to Citizen's budgets for FY 2020 and 2021: <http://minfin.tj/index.php?do=static&page=%C3%F0%E0%E6%E4%E0%ED%F1%EA%E8%E9%20%20%FE%4%E6%E5%F2>
- 2) Direct link to the Citizen's Budget 2021: <http://minfin.tj/downloads/bujeti%20shahrvandi-2021.pdf>
- 3) Direct link to the Citizen's Budget 2020: <http://minfin.tj/downloads/citizens%20budget-en.pdf>
- 4) Citizen's Budget 2019: <http://minfin.tj/downloads/гражданский%20бюджет%202019.pdf>

Comment:

As to the practice the MoF usually publishes the Citizens budget only for the EB. The links to the CBs are indicated above in the sourcebox. Its worth to note that the latest the CB for 2021 is not in timeframe of the cut-off date for publically available documents for this survey, this document is published late after the time-frame of publication of the EB for 2021. And it will be good practice for the MoF to regularly publish the CB of the EB within the three-month minimum timeframe for a document to be publicly available. The CB for 2020 is published on time in 2020.

Peer Reviewer

Opinion: Agree

Comments: It was published in April 2021 <http://minfin.tj/downloads/bujeti%20shahrvandi-2021.pdf>

Government Reviewer
Opinion: Agree

CB-1. What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer:
FY 2020

Source:

1) The general link to Citizen's budgets for FY 2020 and 2021:

<http://minfin.tj/index.php?do=static&page=%C3%F0%E0%E6%E4%E0%ED%F1%EA%E8%E9%20%C1%FE%E4%E6%E5%F2>

2) Direct link to the Citizen's Budget 2021: <http://minfin.tj/downloads/bujeti%20shahrvandi-2021.pdf>

3) Direct link to the Citizen's Budget 2020: <http://minfin.tj/downloads/citizens%20budget-en.pdf>

Comment:

As to the practice the MoF usually produces Citizen's version of the EB, which are published on the official web site of the Ministry (see link #1 above). Sometimes CBs are published on timely manner but sometimes not. The latest CB for FY 2021 is published on 15 April 2021 (link #2) which is after the cut-off date for budget documents used in this survey - 31 Dec. 2020. The CB for FY 2020 has a publication date of 02 Jan. 2020 which released within the same timeframe for EB FY 2020 and within the cut-off date for budget documents of this survey. So I decided to use the CB for FY 2020 as the main to be evaluated in this Open Budget questionnaire.

Peer Reviewer

Opinion: Disagree

Suggested Answer: The Current Citizen Budget is indeed published after the cut-off date, 15 April 2021. The fiscal year under this survey is FY 2021 (1 January 2021 - 31 December 2021).

Comments: FY 2021

Government Reviewer

Opinion: Agree

IBP Comment

Since the Current Citizen Budget was published after the OBS research cut-off date of 31 December 2020 it cannot be considered for this question in this round of the OBS. Instead the correct fiscal year to assess in this OBS is FY 2020.

CB-2a. For the fiscal year indicated in CB-1, what is the public availability status of the CB?

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document (Executive's Budget Proposal or Enacted Budget) you are referring to, and – in the same comment box – which other Citizens Budget is produced and its public availability status.

Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

Answer:

e. Not applicable (the document is publicly available)

Source:

- 1) The general link to Citizen's budgets for FY 2020 and 2021:
<http://minfin.tj/index.php?do=static&page=%C3%F0%E0%E6%E4%E0%ED%F1%EA%E8%E9%20%C1%FE%E4%E6%E5%F2>
- 2) Direct link to the Citizen's Budget 2021: <http://minfin.tj/downloads/bujeti%20shahrvandi-2021.pdf>
- 3) Direct link to the Citizen's Budget 2020: <http://minfin.tj/downloads/citizens%20budget-en.pdf>

Comment:

The document is publically available

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: Agree

CB-2b. If you selected option "c" or "d" in question CB-2a, 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:

Interview with the representative of the MoF.

Source:

Interview with the representative of the MoF.

Comment:

As to the information of the MoF the specialists of the ministry are currently working on the drafting the CB for EB FY 2021, but it is not published yet nor in hard or soft copies. The CB will be published soon.

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: Agree

CB-3a. If the CB is published, what is the date of publication of the CB?

Note that the date of publication is not necessarily the same date that is printed on the document.

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/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

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 Budget is produced and its dates of publication.

Answer:

2/1/2020

Source:

Direct link to the Citizen's Budget 2020: <http://minfin.tj/downloads/citizens%20budget-en.pdf>

Comment:

The CB for FY 2020 is published on 2 January 2020

Peer Reviewer
Opinion: I choose not to review this question

Government Reviewer
Opinion: Agree

CB-3b. In the box below, please explain how you determined the date of publication of the CB.

If the document is not published at all, researchers should mark this question "n/a."

Answer:
Official request to the MoF and checking the properties of the online document

Source:
1) Mr. Boboev B. head specialist of the cumulative department of the state and republican budget of the MoF.
2) The CB for 2020: <http://minfin.tj/downloads/citizens%20budget-en.pdf>
3) The EB for 2020: http://minfin.tj/downloads/zakon_2020%20faza%202.pdf

Comment:
As to the official information of the MoF the CB for FY 2020 is published on 2 Jan. 2020. To be accurate in this issue I checked the properties of the online document and identified that the document was published online on the same date. Besides the date of publication of the EB for 2020 is 21st February 2020. It means that the MoF published the CB for 2020 earlier than EB for 2020. It will good practice if the MoF will start publishing the EB and CB documents on the same time.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

CB-4. If the CB is published, what is the URL or weblink of the CB?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

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 Budget is produced and its URL or weblink.

Answer:
<http://minfin.tj/downloads/%D0%B1%D1%83%D1%87%D0%B5%D1%82%D0%B8%20%D1%88%D0%B0%D1%85%D1%80%D0%B2%D0%B0%D0%BD%D0%B4%D0%B8-taj.pdf>

Source:
Also available in English:
<http://minfin.tj/downloads/citizens%20budget-en.pdf>

Comment:
Direct link to the Citizen's Budget 2020: <http://minfin.tj/downloads/citizens%20budget-en.pdf>

Peer Reviewer
Opinion: Agree

Comments: I think there is no need to publish CB in English (just for the sake of pleasing the transparency donors), it should be mostly available in Tajik and publish in time so citizen can familiarize themselves about public budget for the coming year and it should be accessible, simple, easy to understand (the current version is not simple enough and too long - 14 pages of small size font)

Government Reviewer
Opinion: Agree

CB-5. If the CB is produced, please write the full title of the CB.

For example, a title for the Citizens Budget could be "Budget 2020 People's Guide" or "2021 Proposed Budget in Brief: A People's Budget Publication."

If the document is not produced at all, researchers should mark this question "n/a."

If more than one Citizens Budget is produced, for the other CB, indicate the document the CB refers to and, next to it, its full title.

Answer:

Citizen's Budget for 2020

Source:

Direct link to the Citizen's Budget 2020: <http://minfin.tj/downloads/citizens%20budget-en.pdf>

Comment:

The CB is published in three languages and also in English. The title of the document is: "Citizen's Budget 2020". (see link above).

Peer Reviewer

Opinion: Agree

Comments: Бучети шаҳрвандии Ҷумҳурии Тоҷикистон барои соли 2020 (Citizen Budget of the Republic of Tajikistan for 2020)

Government Reviewer

Opinion: Agree

CB-6. If the CB is produced, please indicate which budget document it corresponds to.

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and which budget document it simplifies.

Answer:

The CB corresponds to the EB.

Source:

1) Direct link to the Citizen's Budget 2020: <http://minfin.tj/downloads/citizens%20budget-en.pdf>

2) The general link to Citizen's budgets for FY 2020 and 2021:

<http://minfin.tj/index.php?do=static&page=%C3%F0%E0%E6%E4%E0%ED%F1%EA%E8%E9%20%C1%FE%E4%E6%E5%F2>

Comment:

As to the practice the MoF usually publishes the Citizen's budgets for the EB, which are published on the official website of the Ministry (see link#2 above).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-1. What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-QY."

Answer:
FY 2020

Source:

- 1) Report on the execution of the State budget of the Republic of Tajikistan in the first quarter of 2020:
<http://minfin.tj/downloads/hisobot%201%20kv%202020.pdf>
- 2) Report on the execution of the State budget of the Republic of Tajikistan in the second quarter of 2020:
<http://minfin.tj/downloads/hisobot%202%20kv%202020.pdf>
- 3) Report on the execution of the State budget of the Republic of Tajikistan in the third quarter of 2020:
<http://minfin.tj/downloads/hisobot%209%20moha%202020.pdf>
- 4) Report on the execution of the State budget of the Republic of Tajikistan in 2020: <http://minfin.tj/downloads/hisoboti%20solona%202020.pdf>
- 5) Report on the execution of the State budget of the Republic of Tajikistan in 2019:
<http://minfin.tj/downloads/хисобот%20ид%20ба%20ичроиши%20бучети%20давлати%20барои%20соли%202019.pdf>

Comment:

There are the latest IYRs used in the OBS: 1) Report on the execution of the State budget of the Republic of Tajikistan in the third, second and first quarters of 2020 and 2) Report on the execution of the State budget of the Republic of Tajikistan in 2019. According to the legislation of Tajikistan, the Ministry of Finance develops and publishes reports on budget execution on a cumulative basis every three months (every quarter). After the third quarter the IYR report on a cumulative basis develops to an Annual report. But the date of publication of the IYR for the fourth quarter (Report on the execution of the state budget in 2020 - see link #4 above) is 17 Feb. 2021 which doesn't correspond to the cut-off date of the budget documents used in the OBS 31 December 2020. Instead of it we take into consideration the Report on the execution of the State budget of the Republic of Tajikistan in 2019 which is published on 10 th February 2020 - which is within two months after the end of the reporting period.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the IYRs.

Answer:

c. At least every quarter, and within three months of the period covered

Source:

- 1) Reports of the MoF on the execution of the budget: <http://minfin.tj/index.php?do=static&page=budget>
- 2) Report on the execution of the State budget of the Republic of Tajikistan in the first quarter of 2020:
<http://minfin.tj/downloads/hisobot%201%20kv%202020.pdf>
- 3) Report on the execution of the State budget of the Republic of Tajikistan in the second quarter of 2020:
<http://minfin.tj/downloads/hisobot%202%20kv%202020.pdf>
- 4) Report on the execution of the State budget of the Republic of Tajikistan in the third quarter of 2020:
<http://minfin.tj/downloads/hisobot%209%20moha%202020.pdf>
- 5) Report on the execution of the State budget of the Republic of Tajikistan in 2019:
<http://minfin.tj/downloads/хисобот%20ид%20ба%20ичроиши%20бучети%20давлати%20барои%20соли%202019.pdf>

Comment:

If you go to the link#1 provided in the source box above you can see the publication dates of the IYRs for FY 2020 are indicated along with the titles-links to these documents:

- The publication date of the IYR for 1st quarter is 02 June 2020 - which is three months after the reporting period.
- IYR for 2nd quarter published at 07 Aug. 2020 - which is two months after the reporting period.
- IYR for 3rd quarter published at 13 Nov. 2020 - which is two months after the reporting period.

- Annual report for 2019 is published on 10 February 2020 - which is during two months after the reporting period.
The annual report for 2020 is published on 17 February 2021 which is after the cut-off date 31 Dec. 2020 for this survey. That's why we don't use this document in the survey.
To be accurate in these issues I also checked the properties of the IYRs published via direct links #2, 3, 4 showed above in the source box and detected that the IYRs were last modified on the same dates.
Thus I can conclude that IYRs are published "At least every quarter, and within three months of the period covered" - answer option "c".

Peer Reviewer

Opinion: Agree

Comments: I remember while working with Local Finance Departments in the regions, every quarter their workload increases due to collecting budget implementation data and providing paper-based reporting in Dushanbe. It could increase the efficiency if the computerise e-finance tools would work in the regions (due to lack of capacity and lack of internet accessibility in the regions) hard-copy reporting is used. I think the late publication of report is also caused by this

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.

Note that the date of publication is not necessarily the same date that is printed on the document.

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 2020 should be entered as 05 September 2020. If the document is not published or not produced, please mark this question "n/a."

Answer:

02 June 2020, 07 August 2020, 13 November 2020, 10 February 2020.

Source:

- 1) Reports of the MoF on the execution of the budget: <http://minfin.tj/index.php?do=static&page=budget>
- 2) Report on the execution of the State budget of the Republic of Tajikistan in the first quarter of 2020:
<http://minfin.tj/downloads/hisobot%201%20kv%202020.pdf>
- 3) Report on the execution of the State budget of the Republic of Tajikistan in the second quarter of 2020:
<http://minfin.tj/downloads/hisobot%202%20kv%202020.pdf>
- 4) Report on the execution of the State budget of the Republic of Tajikistan in the third quarter of 2020:
<http://minfin.tj/downloads/hisobot%209%20moha%202020.pdf>
- 5) Report on the execution of the State budget of the Republic of Tajikistan in 2019:
<http://minfin.tj/downloads/хисобот%20оид%20ба%20иҷроиши%20бучети%20давлати%20барои%20соли%202019.pdf>

Comment:

If you go to the link#1 provided in the source box above you can see the publication dates of the IYRs for FY 2020 are indicated along with the titles-links to these documents:

- The publication date of the IYR for 1st quarter is 02 June 2020.
- IYR for 2nd quarter published at 07 Aug. 2020.
- IYR for 3rd quarter published at 13 Nov. 2020.
- Annual report for 2019 is published on 10 February 2020.

The annual report for 2020 is published on 17 February 2021 which is after the cut-off date 31 Dec. 2020 for this survey. That's why we don't use this document in the survey.

To be accurate in these issues I also checked the properties of the IYRs published via direct links #2, 3, 4 showed above in the source box and detected that the IYRs were last modified on the same dates.

Peer Reviewer

Opinion: Agree

Comments: 02/06/2020 07/08/2020 13/11/2020 17/02/2021

Government Reviewer

Opinion: Agree

IYRs-3b. In the box below, please explain how you determined the date of publication of the IYRs.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

The date of publication of the IYRs are indicated along with the title-links of the budget documents on the website of the MoF. The properties of the IYRs published via direct links show the same dates of modification of these documents.

Source:

- 1) Reports of the MoF on the execution of the budget: <http://minfin.tj/index.php?do=static&page=budget>
- 2) Report on the execution of the State budget of the Republic of Tajikistan in the first quarter of 2020: <http://minfin.tj/downloads/hisobot%201%20kv%202020.pdf>
- 3) Report on the execution of the State budget of the Republic of Tajikistan in the second quarter of 2020: <http://minfin.tj/downloads/hisobot%202%20kv%202020.pdf>
- 4) Report on the execution of the State budget of the Republic of Tajikistan in the third quarter of 2020: <http://minfin.tj/downloads/hisobot%209%20moha%202020.pdf>
- 5) Report on the execution of the State budget of the Republic of Tajikistan in 2019: <http://minfin.tj/downloads/хисобот%20оид%20ба%20ичроиши%20бучети%20давлати%20барои%20соли%202019.pdf>

Comment:

If you go to the link#1 provided in the source box above you can see the publication dates of the IYRs for FY 2020 are indicated along with the titles-links to these documents:

- The publication date of the IYR for 1st quarter is 02 June 2020 - which is three months after the reporting period.
- IYR for 2nd quarter published at 07 Aug. 2020 - which is two months after the reporting period.
- IYR for 3rd quarter published at 13 Nov. 2020 - which is two months after the reporting period.
- Annual report for 2019 is published on 10 February 2020 - which is during two months after the reporting period.

To be accurate in these issues I also checked the properties of the IYRs published via direct links #2, 3, 4 showed above in the source box and detected that the IYRs were last modified on the same dates.

Peer Reviewer

Opinion: Agree

Comments: The dates of publication is not mentioned in IYRs. In the title, it can be identified that "hisobot 1 kv 2020" meaning Report for the first quarter of 2020

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.

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.

If the document is not published at all, researchers should leave this question blank.

Answer:

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

Source:

- 1) Reports of the MoF on the execution of the budget: <http://minfin.tj/index.php?do=static&page=budget>
- 2) Report on the execution of the State budget of the Republic of Tajikistan in the first quarter of 2020: <http://minfin.tj/downloads/hisobot%201%20kv%202020.pdf>
- 3) Report on the execution of the State budget of the Republic of Tajikistan in the second quarter of 2020: <http://minfin.tj/downloads/hisobot%202%20kv%202020.pdf>
- 4) Report on the execution of the State budget of the Republic of Tajikistan in the third quarter of 2020: <http://minfin.tj/downloads/hisobot%209%20moha%202020.pdf>
- 5) Report on the execution of the State budget of the Republic of Tajikistan in 2019: <http://minfin.tj/downloads/хисобот%20оид%20ба%20ичроиши%20бучети%20давлати%20барои%20соли%202019.pdf>

Comment:

The IYRs are available on the website of the Mof upon the general link#1, where you can find the direct links to IYRs or go through the direct links

#2,3,4,5 in the Source box.

Peer Reviewer

Opinion: Agree

Comments: It is better to mention the URL for each IYRs: <http://minfin.tj/index.php?do=static&page=budget>

<http://minfin.tj/downloads/hisobot%201%20kv%202020.pdf> <http://minfin.tj/downloads/hisobot%202%20kv%202020.pdf>

<http://minfin.tj/downloads/hisobot%209%20moha%202020.pdf>

<http://minfin.tj/downloads/хисобот%20оид%20ба%20ичроиши%20бучети%20давлати%20барои%20соли%202019.pdf>

Government Reviewer

Opinion: Agree

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the IYRs are not publicly available, therefore their machine readability cannot be assessed.

Answer:

c. No

Source:

1) Reports of the MoF on the execution of the budget: <http://minfin.tj/index.php?do=static&page=budget>

2) Report on the execution of the State budget of the Republic of Tajikistan in the first quarter of 2020:

<http://minfin.tj/downloads/hisobot%201%20kv%202020.pdf>

3) Report on the execution of the State budget of the Republic of Tajikistan in the second quarter of 2020:

<http://minfin.tj/downloads/hisobot%202%20kv%202020.pdf>

4) Report on the execution of the State budget of the Republic of Tajikistan in the third quarter of 2020:

<http://minfin.tj/downloads/hisobot%209%20moha%202020.pdf>

5) Report on the execution of the State budget of the Republic of Tajikistan in 2019:

<http://minfin.tj/downloads/хисобот%20оид%20ба%20ичроиши%20бучети%20давлати%20барои%20соли%202019.pdf>

Comment:

As to the practice the MoF doesn't publish the IYRs in machine-readable formats like "xls, json, csv" etc. These documents are published only in ".pdf" format.

Peer Reviewer

Opinion: Agree

Comments: The practice remain the same, the published reports are still published in pdf format and are not machine-readable

Government Reviewer

Opinion: Agree

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

If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRs-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

- 1) Reports of the MoF on the execution of the budget: <http://minfin.tj/index.php?do=static&page=budget>
- 2) Report on the execution of the State budget of the Republic of Tajikistan in the first quarter of 2020: <http://minfin.tj/downloads/hisobot%201%20kv%202020.pdf>
- 3) Report on the execution of the State budget of the Republic of Tajikistan in the second quarter of 2020: <http://minfin.tj/downloads/hisobot%202%20kv%202020.pdf>
- 4) Report on the execution of the State budget of the Republic of Tajikistan in the third quarter of 2020: <http://minfin.tj/downloads/hisobot%209%20moha%202020.pdf>
- 5) Report on the execution of the State budget of the Republic of Tajikistan in 2019: <http://minfin.tj/downloads/хисобот%20оид%20ба%20ичроиши%20бучети%20давлати%20барои%20соли%202019.pdf>

Comment:

The latest IYRs are publicly available. See links to the IYRS above in the Source box.

Peer Reviewer

Opinion: Agree

Comments: Beside the last quarter of 2020, the remaining quarters 1, 2 and 3 are published. Maybe to select a. Produced but made available online to the public too late (published after the acceptable time frame)

Government Reviewer

Opinion: Agree

IYRs-6b. If you selected option "c" or "d" in question IYRs-6a, 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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

IYRs-7. If the IYRs are produced, please write the full title of the IYRs.

For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2020."

If In-Year Reports are not produced at all, researchers should mark this question "n/a."

Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer:

Report on the execution of the State budget of the Republic of Tajikistan in the first quarter of 2020, Report on the execution of the State budget of the Republic of Tajikistan in the second quarter of 2020, Report on the execution of the State budget of the Republic of Tajikistan in the third quarter of 2020. Report on the execution of the State budget of the Republic of Tajikistan in 2019.

Source:

- 1) Reports of the MoF on the execution of the budget: <http://minfin.tj/index.php?do=static&page=budget>
- 2) Report on the execution of the State budget of the Republic of Tajikistan in the first quarter of 2020: <http://minfin.tj/downloads/hisobot%201%20kv%202020.pdf>
- 3) Report on the execution of the State budget of the Republic of Tajikistan in the second quarter of 2020: <http://minfin.tj/downloads/hisobot%202%20kv%202020.pdf>
- 4) Report on the execution of the State budget of the Republic of Tajikistan in the third quarter of 2020: <http://minfin.tj/downloads/hisobot%209%20mo%202020.pdf>
- 5) Report on the execution of the State budget of the Republic of Tajikistan in 2019: <http://minfin.tj/downloads/хисобот%20оид%20ба%20ичроиши%20бучети%20давлати%20барои%20соли%202019.pdf>

Comment:

If you go to the direct links indicated above you can see that the full title of the IYRs are as following: The report of the execution of the state budget of the Republic of Tajikistan for the 1st (or 2nd, or 3rd) quarter 2020 and the Report on execution of the state budget in 2019.

Peer Reviewer

Opinion: Agree

Comments: Budget Execution Report for 1st quarter of 2020 (January, February, March) (Ҳисобот оиди иҷроиши Бучети давлатии Ҷумҳурии Тоҷикистон дар семоҳаи якуми соли 2020) Budget Execution Report for 2nd quarter of 2020 (April, May, June) Budget Execution Report for 3rd quarter of 2020 (July, August, September) Budget Execution Report for 4th quarter and accumulated report for 2020 (January-December) is published too late

Government Reviewer

Opinion: Agree

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

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

N/a

Comment:

As to the practice the MoF doesn't produce a "citizens version" of the IYRs.

Peer Reviewer

Opinion: Agree

Comments: It is not practiced by the Ministry of Finance to report to citizens on execution of public budget. However, some local initiatives, for example, Support to Public Finance Management Reform Program by Open Society Institute (Soros Foundation in Tajikistan) based on budget execution data developed presentations and hands-outs for citizens and local NGO activists in pilot regions and districts in 2020-2021 (<https://osiaf.tj/pages/123>) (<https://osiaf.tj/pages/266>) (<https://osiaf.tj/pages/73>). Media partner of the Open Society Institute, NGO Khoma runs Economic Club "Tavozun" and familiarize the audience with budget implementation reports

Government Reviewer

Opinion: Agree

MYR-1. What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2020

Source:

N/A

Comment:

MYR for FY 2020 is not produced. The MoF by the support of partners developed the methodology for drafting MYR (http://minfin.tj/downloads/files/dasturamal_106_2.pdf) but still didn't produce it at all.

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: Agree

Comments: In 2020, in connection with the Covid-19 pandemic, the format of the semi-annual review was changed (transformed), as the interest of both citizens and international organizations was focused on the costs associated with the baroba with the pandemic. This review was published on the website of the Ministry of Finance from the first half of 2020, for 8 months, for the third quarter, for 11 months and for 2020. As for 2021, the review is almost ready for publication, it remains to be translated into Russian and published in two languages. These reports were published at the following link: http://minfin.tj/index.php?do=static&page=Informatsiy_covid_19

IBP Comment

Thank you to the government for the additional information. While the link provided no longer works at the time of review, an archived version can be found online here: 13 November 2020 (no information posted yet): https://web.archive.org/web/20201113145734/http://minfin.tj/index.php?do=static&page=Informatsiy_covid_19 04 December 2020 (showing information on COVID-19 spending as of 01 October 2020):

https://web.archive.org/web/20201204031215/http://minfin.tj/index.php?do=static&page=Informatsiy_covid_19

<https://web.archive.org/web/20201222192251/http://minfin.tj/downloads/%D0%B8%D0%BD%D1%84%D0%BE%D1%80%D0%BC%D0%B0%D1%86%D0%B8%D1%8F%20%D0%BE%D0%B1%20%D0%B8%D1%81%D0%BF%D0%BE%D0%BB%D0%BD%D0%B5%D0%BD%D0%B8%D0%B8%20%D1%80%D0%B0%D1%81%D1%85%D0%BE%D0%B4%D0%BD%D0%BE%D0%B9%20%D1%87%D0%B0%D1%81%D1%82%D0%B8%20%D0%B3%D0%B1%20%D1%80%D1%82%20%D0%BD%D0%B0%201%20%D0%BE%D0%BA%D1%82%D1%8F%D0%B1%D1%80%D1%8F%20%D0%B8%20%D1%80%D0%B0%D1%81%D1%85%D0%BE%D0%B4%D1%8B,%20%D1%81%D0%B2%D1%8F%D0%B7%D0%B0%D0%BD%D0%BD%D1%8B%D0%B5%20%D1%81%20covid-19.pdf> This document only shows spending at the 9-month point, including the approved budgets and revised budgets, as well as a narrative on COVID expenditures. However, this document doesn't meet the requirements of a MYR as it doesn't show revised projections at the mid-point for the remainder of the fiscal year, nor was it published within three months of the mid-point. For that reason, the researcher's response confirming the lack of a Mid-Year Review is confirmed.

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an MYR to be considered publicly available, it must be made available to the public no later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year). If the MYR is not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the MYR.

Answer:

d. The MYR is not released to the public, or is released more than three months after the midpoint

Source:

N/a

Comment:

The MYR for FY 2020 is not produced.

Peer Reviewer

Opinion: Agree

Comments: It is not published, even though the decree #106 of the Minister of Finance Mr Fayzullo Kahhorzoda from 29/09/2020 on adopting the Guidelines on developing MYR and Guidelines on developing Citizen budget and publishing on websites (http://minfin.tj/downloads/files/dasturamal_106_2.pdf) suggests that from 15 July they should work on developing MYR and publish it by 1 August

Government Reviewer

Opinion: Disagree

Suggested Answer: c. More than nine weeks, but less than three months, after the midpoint

Comments: In 2020, in connection with the Covid-19 pandemic, the format of the semi-annual review was changed (transformed), as the interest of both citizens and international organizations was focused on the costs associated with the baroba with the pandemic. This review was published on the website of the Ministry of Finance from the first half of 2020, for 8 months, for the third quarter, for 11 months and for 2020. As for 2021, the review is almost ready for publication, it remains to be translated into Russian and published in two languages. These reports were published at the following link: http://minfin.tj/index.php?do=static&page=Informatsiy_covid_19

Researcher Response

The format and considered information of the reports provided by the Government reviewer do not correspond to the MYR by its structure and content. The MYR is not produced.

IBP Comment

Thank you to the government for the additional information. While the link provided no longer works at the time of review, an archived version can be found online here: 13 November 2020 (no information posted yet): https://web.archive.org/web/20201113145734/http://minfin.tj/index.php?do=static&page=Informatsiy_covid_19 04 December 2020 (showing information on COVID-19 spending as of 01 October 2020): https://web.archive.org/web/20201204031215/http://minfin.tj/index.php?do=static&page=Informatsiy_covid_19 <https://web.archive.org/web/20201222192251/http://minfin.tj/downloads/%D0%B8%D0%BD%D1%84%D0%BE%D1%80%D0%BC%D0%B0%D1%86%D0%B8%D1%8F%20%D0%BE%D0%B1%20%D0%B8%D1%81%D0%BF%D0%BE%D0%BB%D0%BD%D0%B5%D0%BD%D0%B8%D0%B8%20%D1%80%D0%B0%D1%81%D1%85%D0%BE%D0%B4%D0%BD%D0%BE%D0%B9%20%D1%87%D0%B0%D1%81%D1%82%D0%B8%20%D0%B3%D0%B1%20%D1%80%D1%82%20%D0%BD%D0%B0%201%20%D0%BE%D0%BA%D1%82%D1%8F%D0%B1%D1%80%D1%8F%20%D0%B8%20%D1%80%D0%B0%D1%81%D1%85%D0%BE%D0%B4%D1%8B,%20%D1%81%D0%B2%D1%8F%D0%B7%D0%B0%D0%BD%D0%BD%D1%8B%D0%B5%20%D1%81%20covid-19.pdf> This document only shows spending at the 9-month point, including the approved budgets and updated budgets, as well as a narrative on COVID expenditures. However, this document doesn't meet the requirements of a MYR as it was not published within three months of the mid-point of the fiscal year. For that reason, the researcher's response of D for this question is confirmed.

MYR-3a. If the MYR is published, what is the date of publication of the MYR?

Note that the date of publication is not necessarily the same date that is printed on the document.

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/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

Source:

N/a

Comment:

The MYR for FY 2020 is not produced.

Peer Reviewer

Opinion: Agree

Comments: In accordance to the Guidelines on drafting MYR, it should be published by 1 August

Government Reviewer

Opinion: Disagree

Suggested Answer: the document was published on 23/08/2020

Researcher Response

The format and considered information of the reports provided by the Government reviewer do not correspond to the MYR by its structure and content. The MYR is not produced.

IBP Comment

Thank you to the government for the comment. No MYR was found on the proposed website during October-November 2020, therefore the

researcher's response is confirmed: https://web.archive.org/web/20201113145734/http://minfin.tj/index.php?do=static&page=Informatsiy_covid_19

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

Source:

N/a

Comment:

The MYR for FY 2020 is not produced.

Peer Reviewer

Opinion: Agree

Comments: Not applicable

Government Reviewer

Opinion: Disagree

Suggested Answer: I looked in the properties of the document on which the review was prepared

IBP Comment

As of 31 December 2020, the research cut-off date for this round of the OBS, a MYR for the 6-month point was not posted on the website suggested by the government reviewer: https://web.archive.org/web/20201231231247/http://minfin.tj/index.php?do=static&page=Informatsiy_covid_19 The researcher's response is therefore confirmed as correct.

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 leave this question blank.

Answer:

Source:

n/a

Comment:

The MYR for 2020 is not produced.

Peer Reviewer

Opinion: Agree

Comments: When MF start drafting MYP, it would be possibly published at URL www.minfin.tj/downloads

Government Reviewer

Opinion: Disagree

Suggested Answer: http://minfin.tj/index.php?do=static&page=Informatsiy_covid_19 this link has published 5 detailed reports for 2020

IBP Comment

As of 31 December 2020, the research cut-off date for this round of the OBS, a MYR for the 6-month point was not posted on the website suggested by the government reviewer: https://web.archive.org/web/20201231231247/http://minfin.tj/index.php?do=static&page=Informatsiy_covid_19 The researcher's response is therefore confirmed as correct.

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the MYR is not publicly available, therefore its machine readability cannot be assessed.

Answer:

d. Not applicable

Source:

N/a

Comment:

The MYR for 2020 is not produced.

Peer Reviewer

Opinion: Agree

Comments: Not applicable

Government Reviewer

Opinion: Disagree

Suggested Answer: c. No

IBP Comment

As of 31 December 2020, the research cut-off date for this round of the OBS, a MYR for the 6-month point was not posted on the website suggested by the government reviewer: https://web.archive.org/web/20201231231247/http://minfin.tj/index.php?do=static&page=Informatsiy_covid_19 The researcher's response is therefore confirmed as correct.

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

If the MYR is not considered publicly available under the OBS methodology (and thus the answer to Question MYR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

d. Not produced at all

Source:

n/a

Comment:

The MYR for FY 2020 is not produced at all.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree
Suggested Answer: e. Not applicable (the document is publicly available)

IBP Comment

As of 31 December 2020, the research cut-off date for this round of the OBS, a MYR for the 6-month point was not posted on the website suggested by the government reviewer: https://web.archive.org/web/20201231231247/http://minfin.tj/index.php?do=static&page=Informatsiy_covid_19 The researcher's response is therefore confirmed as correct.

MYR-6b. If you selected option "c" or "d" in question MYR-6a, 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:

Interview with the representatives of the MoF.

Source:

Interview with the representatives of the MoF.

Comment:

As to the interview of the representative of the MoF Mr. Boboev B., head specialist of the cumulative department of the state and republican budgets the MoF by the support of partners developed the methodology for drafting MYR (http://minfin.tj/downloads/files/dasturamal_106_2.pdf) but still didn't produce the MYR for FY 2020 yet.

Peer Reviewer

Opinion: Agree

Comments: The methodology was developed with the support of Open Society Institute within the Support to Public Finance Management Reforms Program as a part of technical assistance project of the UK Department for International Development

Government Reviewer

Opinion: Disagree

Suggested Answer: (n/a)

IBP Comment

As of 31 December 2020, the research cut-off date for this round of the OBS, a MYR for the 6-month point was not posted on the website suggested by the government reviewer: https://web.archive.org/web/20201231231247/http://minfin.tj/index.php?do=static&page=Informatsiy_covid_19 The researcher's response is therefore confirmed as correct.

MYR-7. If the MYR is produced, please write the full title of the MYR.

For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2019/20" or "Mid-Year Report on the 2020 National Budget."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Source:

n/a

Comment:

n/a

Peer Reviewer

Opinion: Agree

Comments: Not applicable

Government Reviewer

Opinion: Disagree

Suggested Answer: Information on the execution of the expenditure side of the State budget of the Republic of Tajikistan for the first half of 2020, as well as budget expenditures related to measures to counter the spread of the infectious disease COVID-19 Information on the execution of the expenditure side of the State budget of the Republic of Tajikistan for January-August 2020, as well as budget expenditures related to measures to counter the spread of the infectious disease COVID-19 Information on the execution of the expenditure side of the State budget of the Republic of Tajikistan for January-September 2020, as well as budget expenditures related to measures to counter the spread of the infectious disease COVID-19 Information on the execution of the expenditure side of the State budget of the Republic of Tajikistan for January-November 2020, as well as budget expenditures related to measures to counter the spread of the infectious disease COVID-19 Information on the execution of the expenditure side of the State Budget of the Republic of Tajikistan for 2020, as well as budget expenditures related to measures to counter the spread of the infectious disease COVID-19

IBP Comment

As of 31 December 2020, the research cut-off date for this round of the OBS, a MYR for the 6-month point was not posted on the website suggested by the government reviewer: https://web.archive.org/web/20201231231247/http://minfin.tj/index.php?do=static&page=Informatsiy_covid_19 The researcher's response is therefore confirmed as correct.

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

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

n/a

Comment:

The MYR is not produced yet.

Peer Reviewer

Opinion: Agree

Comments: It is not produced but there is a legal framework for doing this - Decree of the Minister of Finance from 29 September 2020 under #106

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 2019

Source:

Report on the execution of the State budget of the Republic of Tajikistan in 2019:

<http://minfin.tj/downloads/хисобот%20оид%20ба%20ичроиши%20бучети%20давлати%20барои%20соли%202019.pdf>

Comment:

There is the latest year-end report presented on the official website of the MoF - see link above. But as to the modern practice and methodology of the OBS this report cannot be accepted as Year-end report as it doesn't meet most of the structural requirements of the YER. Practice shows that MoF makes annual reports to the Parliament about the all of the major items included in the budget, explaining differences between the original estimates (as amended by the legislature during the year) and the actual outcomes for expenditure, revenue, debt, and the macroeconomic assumptions. These reports also review nonfinancial performance information and other important policy areas. But these reports including the

government's discussion of the performance of the budget are not published on the website of the MoF. The only format of the YER which is published by the MoF is a report for fourth quarter developed on the cumulative basis which doesn't meet requirements of the methodology for YER. Thus we can conclude that YER for 2019 is produced but not published.

Peer Reviewer

Opinion: Agree

Comments: YER 2020 was published late, that's why the researcher did not include it in this survey, otherwise the FY would be 2020

Government Reviewer

Opinion: Disagree

Suggested Answer: FY 2020 http://minfin.tj/index.php?do=static&page=Informatsiy_covid_19

[информация%об%исполнении%расходной%части%государственного%бюджета%республики%таджикистан%за%2020%год.pdf](http://minfin.tj/index.php?do=static&page=Informatsiy_covid_19)

Researcher Response

Since the research cut-off date for this round of the OBS was 31 December 2020, any reports published in 2021 (such as the YER for 2020) cannot be considered.

IBP Comment

Thank you to the reviewers for the feedback. Since the research cut-off date for this round of the OBS was 31 December 2020, any reports published in 2021 (such as the YER for 2020) cannot be considered. IBP has confirmed that the full-year report cited by the government was also not published online by the end of 2020: https://web.archive.org/web/20201231231247/http://minfin.tj/index.php?do=static&page=Informatsiy_covid_19 The researcher's response is confirmed.

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an YER to be considered publicly available, it must be made available to the public no later than one year after the fiscal year to which it corresponds. If the YER is not released to the public within one year after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the YER.

Answer:

d. The YER is not released to the public, or is released more than 12 months after the end of the budget year

Source:

Report on the execution of the State budget of the Republic of Tajikistan in 2019:

<http://minfin.tj/downloads/хисобот%20оид%20ба%20иҷроиши%20бучети%20давлати%20барои%20соли%202019.pdf>

Comment:

There is the latest year-end report presented on the official website of the MoF - see link above. But as to the modern practice and methodology of the OBS this report cannot be accepted as Year-end report as it doesn't meet most of the structural requirements of the YER.

Peer Reviewer

Opinion: Disagree

Suggested Answer: a. Six months or less after the end of the budget year

Comments: The YER was published in February 2021, i.e. 6 months after the end of the budget year

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Six months or less after the end of the budget year

Comments:

Researcher Response

Since the research cut-off date for this round of the OBS was 31 December 2020, any reports published in 2021 (such as the YER for 2020) cannot be considered.

IBP Comment

Thank you to the reviewers for the feedback. Since the research cut-off date for this round of the OBS was 31 December 2020, any reports published

in 2021 (such as the YER for 2020) cannot be considered. IBP has confirmed that the full-year report cited by the government was also not published online by the end of 2020: https://web.archive.org/web/20201231231247/http://minfin.tj/index.php?do=static&page=Informatsiy_covid_19 The researcher's response is confirmed.

YER-3a. If the YER is published, what is the date of publication of the YER?

Note that the date of publication is not necessarily the same date that is printed on the document. 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/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

Source:

n/a

Comment:

The YER is not published.

Peer Reviewer

Opinion: Agree

Comments: Not applicable

Government Reviewer

Opinion: Disagree

Suggested Answer: a preliminary (non-final) version was prepared and published on 11/03/2021

IBP Comment

Thank you to the reviewers for the feedback. Since the research cut-off date for this round of the OBS was 31 December 2020, any reports published in 2021 (such as the YER for 2020) cannot be considered. The researcher's response is confirmed.

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:

Source:

n/a

Comment:

The YER is not published.

Peer Reviewer

Opinion: Agree

Comments: Not applicable

Government Reviewer

Opinion: Disagree

Suggested Answer: I sent to the relevant department of the Ministry of Finance for publication from my email (there is a copy of the letter). The document was published on the same day.

IBP Comment

Thank you to the reviewers for the feedback. Since the research cut-off date for this round of the OBS was 31 December 2020, any reports published in 2021 (such as the YER for 2020) cannot be considered. The researcher's response is confirmed.

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 leave this question blank.

Answer:

Source:
n/a

Comment:
The YER is not published.

Peer Reviewer

Opinion: Disagree

Suggested Answer: It was published in 16 February 2021

Comments: <http://minfin.tj/downloads/hisoboti%20solona%202020.pdf> The title suggests that it was published on 10/02/2021 however the document properties suggest other date - 16/02/2021

Government Reviewer

Opinion: Disagree

Suggested Answer: http://minfin.tj/index.php?do=static&page=Informatsiy_covid_19/информация%об%исполнении%расходной%части%государственного%бюджета%республики%таджикистан%за%2020%год.pdf

%таджикистан%за%2020%год.pdf

IBP Comment

Thank you to the reviewers for the feedback. Since the research cut-off date for this round of the OBS was 31 December 2020, any reports published in 2021 (such as the YER for 2020) cannot be considered. The researcher's response is confirmed.

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the YER is not publicly available, therefore its machine readability cannot be assessed.

Answer:

d. Not applicable

Source:
n/a

Comment:
The YER is not published.

Peer Reviewer

Opinion: Disagree

Suggested Answer: c. No

Comments: It is published but in non machine-readable format, .pdf <http://minfin.tj/downloads/hisoboti%20solona%202020.pdf>

Government Reviewer

Opinion: Disagree

Suggested Answer: c. No

IBP Comment

Thank you to the reviewers for the feedback. Since the research cut-off date for this round of the OBS was 31 December 2020, any reports published

in 2021 (such as the YER for 2020) cannot be considered. The researcher's response is confirmed.

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

If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

c. Produced for internal purposes/use only

Source:

Interview with the officials of the MoF.

Comment:

According to the interview with representatives of the MoF the Ministry of finance makes annual reports to the Parliament about execution of the state budget which covers all of the major items included in the budget, explaining differences between the original estimates (as amended by the legislature during the year) and the actual outcomes for expenditure, revenue, debt, and the macroeconomic assumptions. These reports also review nonfinancial performance information and other important policy areas. But these reports including the government's discussion of the performance of the budget are not published on the website of the MoF.

The only format of the YER which is published by the MoF is a report for fourth quarter developed on the cumulative basis which doesn't meet requirements of the methodology for YER. Thus we can conclude that YER is produced but not published.

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable (the document is publicly available)

Comments: It is available however it was published on 16/02/2021

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable (the document is publicly available)

IBP Comment

Thank you to the reviewers for the feedback. Since the research cut-off date for this round of the OBS was 31 December 2020, any reports published in 2021 (such as the YER for 2020) cannot be considered. The researcher's response is confirmed.

YER-6b. If you selected option "c" or "d" in question YER-6a, 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:

Source:

1) Interview with the representatives of the MoF.

2) Parliament's news about the discussion of the YER: <https://parlament.tj/news/647-bu-eti-davlat-baroi-soli-2021-az-afzaliyat-oe-ki-az-payomi-peshvoi-muazzami-millat-ba-ma-lisi-olii-um-urii-to-ikiston-barmeoyad-ba-inobat-girifta-shudaast>

Comment:

According to the interview with representatives of the MoF the Ministry of finance makes annual reports to the Parliament about execution of the state budget which covers all of the major items included in the budget, explaining differences between the original estimates (as amended by the legislature during the year) and the actual outcomes for expenditure, revenue, debt, and the macroeconomic assumptions. These reports also review nonfinancial performance information and other important policy areas. But these reports including the government's discussion of the performance of the budget are not published on the website of the MoF.

The only format of the YER which is published by the MoF is a report for fourth quarter developed on the cumulative basis which doesn't meet requirements of the methodology for YER. Thus we can conclude that YER is produced but not published.

Peer Reviewer

Opinion: Disagree

Suggested Answer: It was published too late

Government Reviewer

Opinion: Disagree

Suggested Answer: (n/a)

IBP Comment

Thank you to the reviewers for the feedback. Since the research cut-off date for this round of the OBS was 31 December 2020, any reports published in 2021 (such as the YER for 2020) cannot be considered. The researcher's response is confirmed.

YER-7. If the YER is produced, please write the full title of the YER.

For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2020" or "Annual Report 2019 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Source:

Interview with representative of the MoF.

Comment:

Report on the execution of the State budget of the Republic of Tajikistan and main outputs of the fiscal policy in 2020.

Peer Reviewer

Opinion: Agree

Comments: Report consists of 19 pages of table data consisting of Revenue, Planned and Actual Expenditure

Government Reviewer

Opinion: Disagree

Suggested Answer: Information on the execution of the expenditure side of the State Budget of the Republic of Tajikistan for 2020, as well as budget expenditures related to measures to counter the spread of the infectious disease COVID-19

IBP Comment

Thank you to the reviewers for the feedback. Since the research cut-off date for this round of the OBS was 31 December 2020, any reports published in 2021 (such as the YER for 2020) cannot be considered. The researcher's response is confirmed.

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

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

n/a

Comment:

The YER is not published. As to the practice the MoF usually publishes the Citizens budget for the EB, which we can see for 2020, 2019 and previous years (<http://minfin.tj/index.php?do=static&page=%C3%F0%E0%E6%E4%E0%ED%F1%EA%E8%E9%20%C1%FE%E4%E6%E5%F2>). But unfortunately the CB for YERs are not published at all.

Peer Reviewer

Opinion: Agree

Comments: I notice more media publications, especially the articles using infographic tools: For example, Sputnik TJ published article on the result of 2020 Budget execution: "Byudget Tajikistana 2020: Kakie sfery w prioritete" (Russian) (Tajikistan Budget 2020: what sectors are in priority) <https://tj.sputniknews.ru/20200206/rashody-gosbyudzheta-tajikistan-2020-god-1030674790.html> Another independent media company Asia Plus published infographic on (Russian) Byudget Tajikistan 2020: Wse tansuyut (Tajikistan Budget 2020: Everybody is dancing!) <https://asiaplustj.info/ru/news/tajikistan/economic/20200120/byudzheta-2020-na-razvlecheniya-v-tadzhikistane-potratyat-stolko-zhe-skolko-i-na-promishlennost>

Government Reviewer

Opinion: Agree

AR-1. What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2018

Source:

Conclusion of the Accounting Chamber on the Annual Report on the execution of the State Budget of the Republic of Tajikistan for FY 2019: <https://sai.tj/images/Hujatho/Hisobotho/Khulosa2019.pdf>

Comment:

At last, as a result of implementing recommendations of the OBS-2019 the Accounting Chamber of the Republic of Tajikistan published the AR for 2019 FY. This is the first report published by SAI. The AR is published on March 3, 2021 which is 15 months after the end of the fiscal year. The date of publication complies with the release deadlines for "Publicly Available" documents.

But the problem is that the publication date of this document is after the cut-off date of December 31, 2020 for this Survey and we cannot use it in this survey.

The AR for FY 2018 is produced by the SAI but not published. That's why we consider the AR as not available to the public.

Peer Reviewer

Opinion: Disagree

Suggested Answer: FY 2020

Comments: The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. The AR FY 2020 was published within 15 months after the end of the fiscal year 2020. (03/03/2021). I think AR FY 2020 should be selected

Government Reviewer

Opinion: Agree

Researcher Response

Since the research cut-off date for this round of the OBS was 31 December 2020, any reports published in 2021 (such as the Audit Report for 2019 or 2020) cannot be considered.

IBP Comment

Thank you to the reviewers for the feedback. Since the research cut-off date for this round of the OBS was 31 December 2020, any reports published in 2021 (such as the Audit Report for 2019 or 2020) cannot be considered. The researcher's response is confirmed.

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.

Answer:

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

Source:

Conclusion of the Accounting Chamber on the Annual Report on the execution of the State Budget of the Republic of Tajikistan for FY 2019:
<https://sai.tj/images/Hujatho/Hisobotho/Khulosa2019.pdf>

Comment:

At last, as a result of implementing recommendations of the OBS-2019 the Accounting Chamber of the Republic of Tajikistan published the AR for 2019 FY. This is the latest report published by SAI. The AR is published on March 3, 2021 which is 15 months after the end of the fiscal year. The date of publication complies with the release deadlines for "Publicly Available" documents.

To be accurate in these issue I also checked the properties of the AR document published via direct links showed above in the source box and detected that the AR was published on the same date.

But the problem is that the document cut-off date is after of December 31, 2020. The SAI didn't publish the AR for FY 2018 which might meet the cut-off date of Dec.31.2020.

As the date of publication of the latest AR for 2019 FY doesn't meet cut-off date Dec.31, 2020, I cannot use it in the OBS-2021 survey.

Peer Reviewer

Opinion: Disagree

Suggested Answer: c. More than 12 months, but within 18 months, after the end of the budget year

Comments: The OBS methodology "requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds". The AR was publicly available within 15 month after the fiscal year

Government Reviewer

Opinion: Agree

IBP Comment

Thank you to the reviewers for the feedback. Since the research cut-off date for this round of the OBS was 31 December 2020, any reports published in 2021 (such as the Audit Report for 2019 or 2020) cannot be considered. The researcher's response is confirmed.

AR-3a. If the AR is published, what is the date of publication of the AR?

Note that the date of publication is not necessarily the same date that is printed on the document.

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/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

Source:

Conclusion of the Accounting Chamber on the Annual Report on the execution of the State Budget of the Republic of Tajikistan for FY 2019:
<https://sai.tj/images/Hujatho/Hisobotho/Khulosa2019.pdf>

Comment:

At last, as a result of implementing recommendations of the OBS-2019 the Accounting Chamber of the Republic of Tajikistan published the AR for 2019 FY. This is the latest report published by SAI. The AR is published on March 3, 2021 which is 15 months after the end of the fiscal year. The date of publication complies with the release deadlines for "Publicly Available" documents.

To be accurate in these issue I also checked the properties of the AR document published via direct links showed above in the source box and detected that the AR was published on the same date.

But the problem is that the document cut-off date is after of December 31, 2020. The SAI didn't publish the AR for FY 2018 which might meet the cut-

off date of Dec.31.2020.

As the date of publication of the latest AR for 2019 FY doesn't meet cut-off date Dec.31, 2020, I cannot use it in the OBS-2021 survey.

Peer Reviewer

Opinion: Disagree

Suggested Answer: 03/03/2021

Comments: The AR falls within the criteria of "publicly available information" of OBS methodology I propose to mention the date of publication which is 03/03/2021

Government Reviewer

Opinion: Agree

IBP Comment

Thank you to the reviewers for the feedback. Since the research cut-off date for this round of the OBS was 31 December 2020, any reports published in 2021 (such as the Audit Report for 2019 or 2020) cannot be considered. The researcher's response is confirmed.

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:

Official request to the SAI officials, checking publication date of online document

Source:

Conclusion of the Accounting Chamber on the Annual Report on the execution of the State Budget of the Republic of Tajikistan for FY 2019:
<https://sai.tj/images/Hujatho/Hisobotho/Khulosa2019.pdf>

Comment:

As to official request and checking the date of publication of the online document I detected that AR is published on 3 March 2021 which doesn't meet the cut-off date December 31, 2020.

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 leave this question blank.

Answer:

Source:

Conclusion of the Accounting Chamber on the Annual Report on the execution of the State Budget of the Republic of Tajikistan for FY 2019:
<https://sai.tj/images/Hujatho/Hisobotho/Khulosa2019.pdf>

Comment:

The AR for FY 2019 is published on 3 March 2021 which doesn't meet the cut-off date for budget documents used in the OBS-2021 survey. The SAI didn't publish AR for FY 2018. That's why I cannot use the published document in the given survey.

Peer Reviewer

Opinion: Agree

Comments: The published document can be found at suggested URL. However, reviewing the report, you can found that the last page (p.23) the content was agreed with the number of officials (who are they, not identified) however not signed with them. Unsigned documents in Tajikistan are not considered an authentic or valid.

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?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the AR is not publicly available, therefore its machine readability cannot be assessed.

Answer:

d. Not applicable

Source:

N/A

Comment:

The AR is not published

Peer Reviewer

Opinion: I choose not to review this question

Comments: This document falls under the criteria of publicly available information, but it is saved and published in .pdf format hence not readable by machine.

Government Reviewer

Opinion: Agree

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

If the AR is not considered publicly available under the OBS methodology (and thus the answer to Question AR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question AR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

c. Produced for internal purposes/use only

Source:

Conclusion of the Accounting Chamber on the Annual Report on the execution of the State Budget of the Republic of Tajikistan for FY 2019:
<https://sai.tj/images/Hujatho/Hisobotho/Khulosa2019.pdf>

Comment:

At last, as a result of implementing recommendations of the OBS-2019 the Accounting Chamber of the Republic of Tajikistan published the AR for 2019 FY. This is the latest report published by SAI. The AR is published on March 3, 2021 which is 15 months after the end of the fiscal year. The

date of publication complies with the release deadlines for "Publicly Available" documents.
But the problem is that the document cut-off date is after of December 31, 2020. The SAI didn't publish the AR for FY 2018 which might meet the cut-off date of Dec.31.2020.
As the date of publication of the latest AR for 2019 FY doesn't meet cut-off date Dec.31, 2020, I cannot use it in the OBS-2021 survey. That's why here I chose answer box "a": Produced but made available online to the public too late.

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable (the document is publicly available)

Comments: I chose e) Not applicable because within OBS methodology the report is publicly available (published within 18 months after the end of fiscal year)

Government Reviewer

Opinion: Agree

IBP Comment

Thank you to the reviewers for the feedback. Since the research cut-off date for this round of the OBS was 31 December 2020, any reports published in 2021 (such as the Audit Report for 2019 or 2020) cannot be considered. The researcher's response is adjusted to "C", internal use, because of the understandings that the docs are produced but not published.

AR-6b. If you selected option "c" or "d" in question AR-6a, 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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

AR-7. If the AR is produced, please write the full title of the AR.

For example, a title for the Audit Report could be "Annual General Reports of the Controller and Auditor General." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

n/a

Source:

<https://sai.tj/images/Hujatho/Hisobotho/Khulosa2019.pdf>

Comment:

The title of the document is: Conclusion of the Accounting Chamber on the Annual Report on the execution of the State Budget of the Republic of Tajikistan for FY 2019 (Хулосаи Палатаи хисоби Ҷумҳурии Тоҷикистон ба Ҳисоботи солона оид ба иҷрои Бюҷети давлатии Ҷумҳурии Тоҷикистон барои соли 2019).

But the problem is that the document cut-off date is after of December 31, 2020. The SAI didn't publish the AR for FY 2018 which might meet the cut-off date of Dec.31.2020.

As the date of publication of the latest AR for 2019 FY doesn't meet cut-off date Dec.31, 2020, I cannot use it in the OBS-2021 survey.

Peer Reviewer

Opinion: Agree

Comments: Conclusion of the Accounting Chamber on the Annual Report on the execution of the State Budget of the Republic of Tajikistan for FY 2019

Government Reviewer

Opinion: Agree

AR-8. Is there a "citizens version" of the AR?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

N/a

Comment:

As to the practice, the SAI doesn't produce and publish the citizens version of the AR.

Peer Reviewer

Opinion: Agree

Comments: SAI does not produce and publish CB of AR. It's better to include in the recommendation to the Government of Tajikistan on institutions involved in collecting taxes or executing public funds should work toward reporting to population in simple way and publish citizen version of budget and reports to it.

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.

GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (<http://www.treasury.govt.nz/>) hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, In-Year Reports, the Mid-Year Review, and the Year-End Report. In addition, New Zealand's Parliamentary Counsel Office (<http://www.legislation.govt.nz/>) posts the Enacted Budget while the Controller and Auditor-General website (<http://www.oag.govt.nz/>) publishes the annual Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal information, though not in the "documents" format. For example, these portals have been created by Mexico (<https://www.transparenciapresupuestaria.gob.mx/>) and Brazil (<http://www.portaltransparencia.gov.br/>). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found (www.orcamentofederal.gov.br). Researchers should include details about all of the relevant websites and/or portals that can be used to access budget information.

Answer:

a. Yes

Source:

- 1) Ministry of finance of the Republic of Tajikistan: www.minfin.tj
- 2) Committee of economics and finance of the Parliament (Majlisi Namoyandagon Majlisi Olii) of the Republic of Tajikistan: <http://www.pbo.tj>
- 3) Accounting Chamber of the Republic of Tajikistan (SAI): <http://sai.tj>

- 4) Agency for Statistics under the President: <http://stat.tj>
5) National Bank of Tajikistan: www.nbt.tj

Comment:

Since the previous OBS round the practice didn't change.

The website of the MoF includes budget related information about Pre-budget statement, executive budget proposal, enacted budget, citizens budget, budget execution reports. The website of the Committee on economics and finance includes analyses of execution of state budget, training and workshop materials, modules and handbooks for MPs, information about public hearings organized with MPs' participation etc. The website of SAI includes short information about audits of execution of state budget and audit of state organizations. The website of the Agency of statistics provides statistical information about revenue and expenditures of state budget. National bank provides aggregated fiscal information, etc.

Peer Reviewer

Opinion: Agree

Comments: I would also mention that pbo.tj (The Secretariat of the Committee on Economics and Finance of the Parliament of Tajikistan supported technically and financially by DFID/DAI part of PFM program and once the funding comes to the end, it will be difficult to keep the sustainability of the resource). I tried to open the PBO website, however it gives an error 500

Government Reviewer

Opinion: Agree

GQ-1b. On these websites/portals, can revenue and/or expenditure data for the current fiscal year be downloaded as a consolidated, machine readable file (or set of files)? If yes, please provide the necessary links in the comment/citation. For more information on machine readability, see: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

GQ-1b, GQ-1c, and GQ-1d ask about whether governments publish specific types of content on their websites/portals: (a) consolidated files that contain disaggregated revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain disaggregated revenue and/or expenditure information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.

Answer:

d. No, neither expenditure or revenue data can be downloaded as a consolidated file

Source:

N/a

Comment:

All sources listed in the previous question provide budget information and budget documents in ".pdf" and some of them in ".html" formats. No machine readable formats of information available for downloading.

Peer Reviewer

Opinion: Agree

Comments: It is interesting that the staff in the Ministry of Finance work on Microsoft Excel when collecting data on revenue and expenditure, but when it comes to publication, the exc transformed to .pdf format

Government Reviewer

Opinion: Agree

GQ-1c. On these websites/portals, can disaggregated revenue and/or expenditure data in consolidated, machine readable files be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation. For more information on machine readability, see: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Answer:

d. No, neither expenditure or revenue data can be downloaded for multiple years in consistent formats

Source:

N/a

Comment:

All sources listed in the previous question provide budget information and budget documents in ".pdf" and some of them in ".html" formats. No machine readable formats of information available for downloading.

Peer Reviewer

Opinion: Agree

Comments: In several occasions the media representatives raised the issues of machine-readability of published information with government authorities. Law on access to information in the Republic of Tajikistan was adopted in 2008 (<https://medt.tj/documents/main/normativno-pravovie-akti/zakonodatelnie-akti/ru/02513-ru.pdf>) where terms of public institution and accessibility of information are identified.

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.

Answer:

b. No

Source:

N/a

Comment:

There are no tools for visualization or infographics used to simplify data access and analysis on the websites of the MoF, Committee of economics and finance and SAI or any other official websites showed in the GQ-1a.

Peer Reviewer

Opinion: Agree

Comments: However, the number of visualization of budget data was significantly increased among public and private media publications. The popular media companies - Asia Plus, Ozodi, Sputnik started publishing budget information in simplified infographic and also UK Department for International Development within PFM Support program supported local NGO partner Khoma and Open Society Institute to promote visualisation of data journalism in Public Finance sector and many articles/infographic/visualisation were published in 2008-2019-2020 http://www.narodnaya.tj/index.php?option=com_content&view=article&id=6858:2018-06-14-04-25-28&Itemid=213

Government Reviewer

Opinion: Agree

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

GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://kenyalaw.org:8181/exist/kenyalex/actview.xql?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://www.finance.gov.mk/files/u11/Audit%20law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.

Answer:

a. Yes

Source:

- 1) Law on public finance of the Republic of Tajikistan, 2011 (<http://www.mmk.tj/files/doc.jpg>),
- 2) Law on the Accounts Chamber of the Republic of Tajikistan (<http://sai.tj/images/Law.pdf>).

Comment:

The Law on public finance of the Republic of Tajikistan also covers articles which declare publishing budget information for public from the side of the Ministry of finance and government of Tajikistan (article 62, item 4; article 67).
The Law on the Accounts Chamber of the Republic of Tajikistan includes provisions of publishing information by mass media about the results of the supreme audit (article 31).

Peer Reviewer

Opinion: Agree

Comments: In general, there are other laws could possible serve as a guidance in budget transparency in Tajikistan: 2009 Law on Local Self-Government in Towns and Townships. However this law was promoted and funded by USAID/Deloitte Local Governance Program and envisioned that government at local level/jamoat-villages could develop and adopt their own budget and independently manage them. However National Budget Process works top-down but not down-top direction. Academy on Public Administration (Governance) under the President of Tajikistan established a faculty on Public Finance Management <https://apa.tj/en/%d0%ba%d0%b0%d1%84%d0%b5%d0%b4%d1%80%d0%b0-%d1%8d%d0%ba%d0%be%d0%bd%d0%be%d0%bc%d0%b8%d0%ba%d0%b8-%d1%84%d0%b8%d0%bd%d0%b0%d0%bd%d1%81%d0%be%d0%b2%d0%be%d0%b3%d0%be-%d1%83%d0%bf%d1%80%d0%b0/> Coordination Council on Public Finance Management under the Executive Office of the President of the Republic of Tajikistan established 16 September 2008 № 542. http://www.adlia.tj/show_doc.fwx?rgn=13963 Statute of the State Agency on Fight Against Corruption and Financial Crimes also contains part on monitoring budget implementation and execution Strategy on Public Financial Management until the period of 2030 (adopted in 2020) 2010 Law on Financial Management and Internal Control in Public Sector (managing of public institutions funded by the public state budget and involves accounting, efficiency, effectiveness, target oriented using state assets and funds)

Government Reviewer

Opinion: Agree

GQ-3. Is there at least one additional law 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.

The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005 (<https://www.ncess.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. More information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, can be found here: <http://www.right2info.org/laws/constitutional-provisions-laws-and-regulations#section-1>.

Answer:

a. Yes

Source:

The law of the republic of Tajikistan on the right of access to information:
<http://www.khoma.tj/khoma/2018/09/05/закон-рт-о-праве-на-доступ-к-информации/>

Comment:

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

Peer Reviewer

Opinion: Agree

Comments: NGO Khoma website is down and is not functional at the moment. Law on access to information can be found in this link: <https://medt.tj/documents/main/normativno-pravovie-akti/zakonodatelnie-akti/ru/02513-ru.pdf> or at the website of National Law Center: <http://ncz.tj/content/%D0%B7%D0%B0%D0%BA%D0%BE%D0%BD-%D1%80%D0%B5%D1%81%D0%BF%D1%83%D0%B1%D0%BB%D0%B8%D0%BA%D0%B8-%D1%82%D0%B0%D0%B4%D0%B6%D0%B8%D0%BA%D0%B8%D1%81%D1%82%D0%B0%D0%BD-%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%B5-%D0%BD%D0%B0-%D0%B4%D0%BE%D1%81%D1%82%D1%83%D0%BF-%D0%BA-%D0%B8%D0%BD%D1%84%D0%BE%D1%80%D0%BC%D0%B0%D1%86%D0%B8%D0%B8> Also, we can add that Strategy on PFM reforms in the Republic of Tajikistan adopted in 2006

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 1 addresses the presentation of expenditure by administrative unit. This information indicates which government entity (ministry, department, or agency, or MDAs) will be responsible for spending the funds and, ultimately, held accountable for their use.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all expenditures, in the budget year. To answer "b," the administrative units shown individually, in the Executive's Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that particular year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents administrative units that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by administrative unit.

Answer:

d. No, expenditures are not presented by administrative unit.

Source:

The EBP for FY 2021:

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

The EBP was not made available to the public after it is tabled in the legislature it was published too late after the legislature enacted the budget. That's why the EBP is not used in this Survey.

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: Agree

Researcher Response

The EBP was published too late and considered not available to the public.

IBP Comment

Since the EBP is not considered publicly available (see the response to this question in EBP-2), the researcher's response of D is confirmed.

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

GUIDELINES:

Question 2 addresses the presentation of expenditure by functional classification. This classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Administrative units are not necessarily aligned with functional classifications. For instance, in one country all functions connected with water supply (which fall into the "Housing" function) may be undertaken by a single government agency, while in another country they may be distributed across the Ministries of Environment, Housing, and Industrial Development. In the latter case, three ministries have programs addressing water supply, so three ministries contribute to one function. Similarly, some administrative units may conduct activities that cut across more than one function. For instance, in the example above, some programs of the Ministry of Environment would also be classified in the "environmental protection" function.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by functional classification.

Answer:

b. No, expenditures are not presented by functional classification.

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, expenditures are presented by functional classification.

Comments: Article 6 of the EBP is about expenditure by functional classification

<http://minfin.tj/downloads/%D2%9B%D0%BE%D0%BD%D1%83%D0%BD%D0%B8%20%D2%B7%D1%82%20%D0%B4%D0%B0%D1%80%20%D0%B1%D0%BE%D1%80%D0%B0%D0%B8%20%D0%B1%D0%B4%D2%B7%D1%82%20%D0%B1%D0%B0%D1%80%D0%BE%D0%B8%20%D1%81%D0%BE%D0%BB%D0%B8%202021.pdf>

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, expenditures are presented by functional classification.

Comments: According to Article 2 "Total expenditures of the State budget of the Republic of Tajikistan" and Article 6 "Expenditures of the republican budget according to the functional classification of the" Law of the Republic of Tajikistan "on the state budget for 2020 and 2021" budget expenditures are reflected according to the functional classification.

Researcher Response

The EBP was published too late and considered not available to the public.

IBP Comment

Since the EBP is not considered publicly available (see EBP-2), the researcher's response to this question of B is confirmed.

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?

GUIDELINES:

Question 3 asks whether a country's functional classification meets international standards. To answer "a," a country's functional classification must be aligned with the OECD and the UN's Classification of the Functions of Government (COFOG), or provide a cross-walk between the national functional presentation and COFOG.

The OECD Best Practices for Budget Transparency can be viewed at <http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf>

COFOG can be viewed at https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf or at <http://www.imf.org/external/pubs/ft/qfs/manual/pdf/ch6ann.pdf>.

Answer:

b. No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20%D0%BF%D0%B0%D0%B8%20%D0%B1%D0%B4%D2%B7%D1%82%20%D0%B1%D0%B0%D1%80%D0%BE%D0%B8%20%D1%81%D0%BE%D0%BB%D0%B8%202021%D0%BF%D0%B0%D0%B8%20%D0%B1%D0%B4%D2%B7%D1%82%20%D0%B1%D0%B0%D1%80%D0%BE%D0%B8%20%D1%81%D0%BE%D0%BB%D0%B8%202021.pdf>

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: Disagree

Suggested Answer: c. Not applicable/other (please comment).

Comments: Expenditure of the budget by functional classification is presented but it is not compatible with international standards

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the functional classification is compatible with international standards.

IBP Comment

Since the EBP is not considered publicly available (see EBP-2), the researcher's response to this question of B is confirmed.

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

GUIDELINES:

Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits. Please note that a presentation of expenditures by current and capital expenditures without additional disaggregation or detail will not qualify as an economic classification.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by economic classification.

Answer:

b. No, expenditures are not presented by economic classification.

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, expenditures are presented by economic classification.

Comments: Article 8 (page 5) of the EBP - Law of the State Budget of Tajikistan for 2021 is about expenditure of the budget by economic classification

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, expenditures are presented by economic classification.

Comments: in Article 8. of the law, the expenditures of the republican budget are presented according to the economic classification

IBP Comment

Since the EBP is not considered publicly available (see EBP-2), the researcher's response to this question of B is confirmed.

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?

GUIDELINES:

Question 5 asks whether a country's economic classification meets international standards. To answer "a," a country's economic classification must be consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS). The GFS economic classification is presented here: <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>. To learn more about Government Finance Statistics also refer to the entire IMF 2001 GFS manual (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>).

Answer:

b. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: Disagree

Suggested Answer: c. Not applicable/other (please comment).

Comments: EBP Article 6. Expenditure of the state budget by economic classification (page 5.) but it is not compatible with international standards

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the economic classification is compatible with international standards.

IBP Comment

Since the EBP is not considered publicly available (see EBP-2), the researcher's response to this question of B is confirmed.

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

GUIDELINES:

Question 6 asks whether expenditures are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should treat the term "program" as meaning any level of detail below an administrative unit – that is, any programmatic grouping that is below the ministry, department, or agency level. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, in the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures in the budget year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Budget decisions for the upcoming year can also affect the parameters of future budgets. It is therefore useful to estimate revenues and expenditures for multi-year periods, understanding that these estimates might be revised as circumstances change. Sometimes referred to as a Medium Term Expenditure Framework (MTEF), a three-year period – that is, the budget year plus two more years – is generally considered an appropriate horizon for budgeting and planning.

Answer:

d. No, expenditures are not presented by program.

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: Agree

Comments: Program budgeting is not in practice in Tajikistan, however since 2010 the Ministry of Finance working with EU/ECORYS to train the specialists in program budgeting and MTEF based in the Institute of Finance and Economics of the Ministry of Finance, but still program budgeting is not implemented in the country

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, programs accounting for less than two-thirds of expenditures are presented.

Comments: Expenditures of the republican budget according to the program classification for 2021: <http://minfin.tj/downloads/prilozenie%202.pdf>

IBP Comment

Since the EBP is not considered publicly available (see EBP-2), the researcher's response to this question of D is confirmed.

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)?

GUIDELINES:

Question 7 asks if multi-year expenditure estimates are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates by all three of the expenditure classifications for at least two years beyond the budget year. To answer "b," multi-year expenditure estimates must be presented by two of these three classifications. A "c" answer applies if multi-year expenditure estimates are presented by one of the three classifications. Answer "d" applies if multi-year expenditure estimates are not presented by any of the three classifications.

Answer:

d. No, multi-year expenditure estimates are not presented by any expenditure classification.

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: Agree

IBP Comment

Since the EBP is not considered publicly available (see EBP-2), the researcher's response to this question of D is confirmed.

7b. Based on the response to Question 7, check the box(es) to identify which expenditure classifications have estimates for a multi-year period in the Executive's Budget Proposal?

Answer:

None of the above

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: I choose not to review this question

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?

GUIDELINES:

Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for at least two years beyond the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures over the multi-year period. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates for programs that account for less than two-thirds of expenditures. Answer "d" applies if multi-year estimates are not presented by program.

Revenues generally are separated into two major categories: "tax" and "non-tax" revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social security funds, can be considered either a tax or non-tax revenue depending on the nature of the approach to these contributions. Particularly because different revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is helpful when estimates for revenues are disaggregated and displayed based on their sources.

For more information, please refer to the 2001 GFS manual, in particular Appendix 4 (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>).

Answer:

d. No, multi-year estimates for programs are not presented.

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

The EBP is published too late after its approval by the legislature.

Peer Reviewer

Opinion: Agree

Comments: Program budgeting is not implemented yet in the country

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?

GUIDELINES:

Question 9 assesses the degree to which the individual sources of "tax" revenue are disaggregated in the budget. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of tax revenue that when combined account for at least two-thirds of all tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of tax revenue that account for less than two-

thirds of tax revenues. Answer "d" applies if individual sources of tax revenue are not presented.

Answer:

d. No, individual sources of tax revenue are not presented.

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.

Comments: Article 1. The total amount of revenue of the state budget for 2021 Article 5. Revenue of the state budget by sources:

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.

Comments: in Article 5. of the law, the revenues of the republican budget are presented by sources of income (taxes)

IBP Comment

Since the EBP is not considered publicly available (see EBP-2), the researcher's response to this question of D is confirmed.

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?

GUIDELINES:

Question 10 assesses the degree to which the individual sources of "non-tax" revenue are disaggregated in the budget. The category of non-tax revenues is diverse, and can include revenue ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of non-tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all non-tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of non-tax revenue that when combined account for at least two-thirds of all non-tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of non-tax revenue that account for less than two-thirds of non-tax revenues. Answer "d" applies if individual sources of non-tax revenue are not presented.

Answer:

d. No, individual sources of non-tax revenue are not presented.

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.

Comments: Article 1 of the Law on the State Budget for 2021

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
Comments: Article 5 indicates grants from international financial institutions

IBP Comment

Since the EBP is not considered publicly available (see EBP-2), the researcher's response to this question of D is confirmed.

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)?

GUIDELINES:

Question 11 evaluates whether revenue estimates are presented for a multi-year period (at least two years beyond the budget year) by "category;" that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of revenues classified by category for at least two years following the budget year in question.

Answer:

b. No, multi-year estimates of revenue are not presented by category.

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: Agree

Comments: I could not find this information in EBP and its annexes, however, in the MinFin website under Budget Process for 2020-2022 I have found document titled: "Comments to the main directions of Fiscal policy and state budget of the Republic of Tajikistan for 2020-2022" (Тавзеҳот оид ба самтҳои асосии сиёсати молиявӣ ва буҷети давлатии Ҷумҳурии Тоҷикистон барои солҳои 2020 – 2022) and this document contains information about revenue estimates by tax and non-tax sources of revenue. Please see it here:

<http://minfin.tj/downloads/%D1%82%D0%B0%D0%B2%D0%B7%D0%B5%D2%B3%D0%BE%D1%82%20%D0%B1%D0%B0%20%D0%BD%D0%B8%D1%88%D0%BE%D0%BD%D0%B4%D0%B8%D2%B3%D0%B0%D0%BD%D0%B4%D0%B0%D2%B3%D0%BE%D0%B8%20%D0%B1%D1%83%D2%B7%D0%B5%D1%82%D0%B8%20%D0%B4%D0%B0%D0%B2%D0%BB%D0%B0%D1%82%D3%A3%20%20%D0%B1%D0%B0%D1%80%D0%BE%D0%B8%202020-2022.pdf>

Government Reviewer

Opinion: Agree

IBP Comment

Since the EBP is not considered publicly available (see EBP-2), the researcher's response to this question of B is confirmed.

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)?

GUIDELINES:

Question 12 evaluates whether revenue estimates for individual sources of revenue are presented for a multi-year period (at least two years beyond the budget year). The question applies to both tax and non-tax revenue.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. 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. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented for a multi-year period.

Answer:

d. No, multi-year estimates for individual sources of revenue are not presented.

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.

Comments: Same suggestion, please see "Comments to the main directions of Fiscal policy and state budget of the Republic of Tajikistan fro 2020-2022" (Тавзеҳот оид ба самтҳои асосии сиёсати молияви ва бучети давлатии Ҷумҳурии Тоҷикистон барои солҳои 2020 – 2022) and this document contain information about revenue estimates by tax and non-tax sources of revenue. Please see it here:

<http://minfin.tj/downloads/%D1%82%D0%B0%D0%B2%D0%B7%D0%B5%D2%B3%D0%BE%D1%82%20%D0%B1%D0%B0%20%D0%BD%D0%B8%D1%88%D0%BE%D0%BD%D0%B4%D0%B8%D2%B3%D0%B0%D0%BD%D0%B4%D0%B0%D2%B3%D0%BE%D0%B8%20%D0%B1%D1%83%D2%B7%D0%B5%D1%82%D0%B8%20%D0%B4%D0%B0%D0%B2%D0%BB%D0%B0%D1%82%D3%A3%20%20%D0%B1%D0%B0%D1%80%D0%BE%D0%B8%202020-2022.pdf>

Government Reviewer

Opinion: Agree

IBP Comment

Since the EBP is not considered publicly available (see EBP-2), the researcher's response to this question of D is confirmed.

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?

GUIDELINES:

Question 13 asks about three key estimates related to borrowing and debt that the budget should include:

- *the amount of net new borrowing required during the budget year;*
- *the central government's total debt burden at the end of the budget year; and*
- *the interest payments on the outstanding debt for the budget year.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the IMF.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all three estimates of borrowing and debt. For a "b" answer, the Executive's Budget Proposal or its supporting documentation must present two of those three estimates. For a "c" answer, the Executive's Budget Proposal or its supporting documentation must present one of the three estimates. Answer "d" applies no information on borrowing and debt is presented for the budget year.

Answer:

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

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: Agree

Comments: Article 1 of the EBP (2021) presents the revenue source, including credits of 2340191 thousand somoni, however it is not clear if its domestic or foreign credit (loans)

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Clause 3 of Article 3. The total volume of the state budget deficit and the sources of its coverage indicate the amount of financing of the main external debt.

IBP Comment

Since the EBP is not considered publicly available (see EBP-2), the researcher's response to this question of D is confirmed.

13b. Based on the response to Question 13, check the box(es) below to identify which estimates of government borrowing and debt are presented in the Executive's Budget Proposal:

Answer:

None of the above

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: Agree

Comments: No estimates are presented in the Enacted Budget Proposal. However Article 8 of the EBP suggests the breakup for a) serving domestic and foreign debt: 1741591 thousand Somoni (including payment toward the main credit and interest rates: 141717 thousand somoni; payment toward the main foreign debt: 811321 thousand somoni, the interest rate of the main foreign debt: 788553 thousand somoni

<http://minfin.tj/downloads/%D0%BB%D0%BE%D0%B8%D2%B3%D0%B0%D0%B8%20%D2%9B%D0%BE%D0%BD%D1%83%D0%BD%D0%B8%20%D2%B7%D1%83%D0%BC%D2%B3%D1%83%D1%80%D0%B8%D0%B8%20%D1%82%D0%BE%D2%B7%D0%B8%D0%BA%D0%B8%D1%81%D1%82%D0%BE%D0%BD%20%C2%AB%D0%B4%D0%B0%D1%80%20%D0%B1%D0%BE%D1%80%D0%B0%D0%B8%20%D0%B1%D1%83%D2%B7%D0%B5%D1%82%D0%B8%20%D0%B4%D0%B0%D0%B2%D0%BB%D0%B0%D1%82%D0%B8%D0%B8%20%D2%B7%D1%83%D0%BC%D2%B3%D1%83%D1%80%D0%B8%D0%B8%20%D1%82%D0%BE%D2%B7%D0%B8%D0%BA%D0%B8%D1%81%D1%82%D0%BE%D0%BD%20%D0%B1%D0%B0%D1%80%D0%BE%D0%B8%20%D1%81%D0%BE%D0%BB%D0%B8%202020%C2%BB.pdf> 4) хизматрасони карзҳои дохилӣ ва беруна – 1741591 ӯзор сомонӣ, аз онҳо: а) пардохти қарзи асосӣ ва фоизҳои қарзи дохилӣ – 141717 ӯзор сомонӣ; б) пардохти қарзи берунаи асосӣ – 811321 ӯзор сомонӣ; в) пардохти фоизҳои қарзи берунаи асосӣ – 788553 ӯзор сомонӣ;

Government Reviewer

Opinion: Disagree

Suggested Answer: amount of financing of the main external debt

IBP Comment

Since the EBP is not considered publicly available (see EBP-2), the researcher's response to this question is confirmed.

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.)"

GUIDELINES:

Question 14 focuses on the composition of government debt at the end of the budget year, asking whether "core" information related to its composition is presented. These core components include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 13, domestic debt is held by a country's citizens, banks, and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding at the end of the budget year.

Answer:

d. No, information related to composition of total debt outstanding is not presented.

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Article 8 of the EBP suggests the breakup for a) serving domestic and foreign debt: 1741591 thousand Somoni (including payment toward the main credit and interest rates: 141717 thousand somoni; payment toward the main foreign debt: 811321 thousand somoni, the interest rate of the main foreign debt: 788553 thousand somoni <http://minfin.tj/download>

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.

Comments: Unfortunately, the budget proposal does not publish information on the debt at the end of the year. Only in the document "Basic macroeconomic indicators, revenues and expenditure ceilings of the state budget of the Republic of Tajikistan for 2021-2023" there is information about the amount planned for the medium-term period to pay off the state debt. But in the reports on public debt, which is published on a quarterly basis, there is detailed information regarding the debt, including the debt balance at the end of the year (quarter), broken down by creditors. below are links from the new site regarding government debt reports <http://moliya.tj/wp-content/uploads/2021/06/4-kvartali-2020.pdf> <http://moliya.tj/wp-content/uploads/2021/06/4-kvartali-2020-tabl.pdf> all reports have been moved from the old website of the Ministry of Finance of the Republic of Tajikistan

IBP Comment

Since the EBP is not considered publicly available (see EBP-2), the researcher's response to this question is confirmed.

14b. Based on the response to Question 14, check the box(es) to identify which elements of the composition of the total debt outstanding are presented in the Executive's Budget Proposal:

Answer:

None of the above

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: Disagree

Suggested Answer: In the Executive Budget Proposal, the interest rate on the debt, identifying the amount to be paid in FY for domestic and external debt.

Comments: Article 8 of the EBP suggests the breakup for a) serving domestic and foreign debt: 1741591 thousand Somoni (including payment toward the main credit and interest rates: 141717 thousand somoni; payment toward the main foreign debt: 811321 thousand somoni, the interest rate of the main foreign debt: 788553 thousand somoni

<http://minfin.tj/downloads/%D0%BB%D0%BE%D0%B8%D2%B3%D0%B0%D0%B8%20%D2%9B%D0%BE%D0%BD%D1%83%D0%BD%D0%B8%20%D2%B7%D1%83%D0%BC%D2%B3%D1%83%D1%80%D0%B8%D0%B8%20%D1%82%D0%BE%D2%B7%D0%B8%D0%BA%D0%B8%D1%81%D1%82%D0%BE%D0%BD%20%C2%A%D0%B4%D0%B0%D1%80%20%D0%B1%D0%BE%D1%80%D0%B0%D0%B8%20%D0%B1%D1%83%D2%B7%D0%B5%D1%82%D0%B8%20%D0%B4%D0%B0%D0%B2%D0%BB%D0%B0%D1%82%D0%B8%D0%B8%20%D2%B7%D1%83%D0%BC%D2%B3%D1%83%D1%80%D0%B8%D0%B8%20%D1%82%D0%BE%D2%B7%D0%B8%D0%BA%D0%B8%D1%81%D1%82%D0%BE%D0%BD%20%D0%B1%D0%B0%D1%80%D0%BE%D0%B8%20%D1%81%D0%BE%D0%BB%D0%B8%202020%C2%BB.pdf>

Government Reviewer

Opinion: Disagree

Suggested Answer: Information about the debt at the beginning of the year, at the end of the year, interest payments, payment of the principal debt.

IBP Comment

Since the EBP is not considered publicly available (see EBP-2), the researcher's response to this question is confirmed.

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.)"

GUIDELINES:

Question 15 focuses on the macroeconomic forecast that underlies the budget's revenue and expenditure estimates, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- *nominal GDP level;*
- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

While the core macroeconomic information should be a standard feature of the Executive's Budget Proposal, the importance of some types of macroeconomic assumptions may vary from country to country. For example, the budget estimates of some countries are particularly affected by changes in the price of oil and other commodities.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short and long-term interest rates; rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

d. No, information related to the macroeconomic forecast is not presented.

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for the macroeconomic forecast.

Comments: If to consider the additional documents published in the Budget Process for 2020-2022 in MinFin website, a document titled: Guidance for criteria of the State Budget of the Republic of Tajikistan for 2020-2022 adopted by a decree of the Minister for Finance in 31 January 2019

[http://minfin.tj/downloads/2.1.%20%D0%B4%D0%B0%D1%81%D1%82%D1%83%D1%80%D0%B0%D0%BC%D0%B0%D0%BB%20\(%D0%BC%D0%B0%D1%80%D1%85%D0%B8%D0%BB%D0%B0%D0%B8%201\).pdf](http://minfin.tj/downloads/2.1.%20%D0%B4%D0%B0%D1%81%D1%82%D1%83%D1%80%D0%B0%D0%BC%D0%B0%D0%BB%20(%D0%BC%D0%B0%D1%80%D1%85%D0%B8%D0%BB%D0%B0%D0%B8%201).pdf)

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Как в первой фазе планирования, так и во второй на сайте публикуется "Основные макроэкономические показатели, доходы и потолки расходов Государственного бюджета". Данный документ содержит информацию о реальном росте ВВП, номинальном росте, уровне инфляции, дефлятор ВВП.

IBP Comment

Since the EBP is not considered publicly available (see EBP-2), the researcher's response to this question of D is confirmed.

15b. Based on the response to Question 15, check the box(es) to identify which elements of the macroeconomic forecast are included in the Executive's Budget Proposal:

Answer:

None of the above

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: Disagree

Suggested Answer: EBP does not contain this information, however the Information on GDP nominal level, inflation rate, Real GDP growth, interest rate are presented in additional documents of Budget Process for 2020-2022

Comments: Main parameters of the State Budget for 2020-2022

<http://minfin.tj/downloads/%D0%BF%D0%B0%D1%80%D0%B0%D0%BC%D0%B5%D1%82%D1%80%D2%B3%D0%BE%D0%B8%20%D0%B0%D1%81%D0%BE%D1%81%D0%B8%D0%B8%20%D0%B1%D1%83%D2%B7%D0%B5%D1%82%D0%B8%20%D0%B4%D0%B0%D0%B2%D0%BB%D0%B0%D1%82%D3%A3%20%D0%B1%D0%B0%D1%80%D0%BE%D0%B8%20%D1%81%D0%BE%D0%BB%D2%B3%D0%BE%D0%B8%202020-2022.pdf> Comments on main directions of the Budget Policy for 2020 and indicators perspectives fro 2021-2022 (Published in 19/10/2019)

<http://minfin.tj/downloads/%D1%82%D0%B0%D0%B2%D0%B7%D0%B5%D1%85%D0%BE%D1%82%202021-2022.pdf>

Government Reviewer

Opinion: Disagree

Suggested Answer: Both in the first planning phase and in the second one, the website publishes "Main macroeconomic indicators, revenues and ceilings of the State budget expenditures". This document contains information on real GDP growth, nominal growth, inflation rate, GDP deflator.

IBP Comment

Since the EBP is not considered publicly available (see EBP-2), the researcher's response to this question is confirmed.

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.)"

GUIDELINES:

Question 16 focuses on the issue of whether the Executive's Budget Proposal shows how different macroeconomic assumptions affect the budget estimates (known as a "sensitivity analysis"). It asks whether "core" information related to a sensitivity analysis is presented, estimating the impact on expenditures, revenue, and debt of different assumptions for:

- inflation rate;
- real GDP growth; and
- interest rates.

A sensitivity analysis shows the effect on the budget of possible changes in some macroeconomic assumptions, and is important for understanding the impact of the economy on the budget; for instance, what would happen to revenue collections if GDP growth were slower than what is assumed in the budget proposal? Or what would happen to expenditure if inflation were higher than estimated? Or how will revenue be affected by a decrease in the price of oil?

As noted for Question 15, changes in certain macroeconomic assumptions, such as the price of oil and other commodities, can have a significant impact on the budget estimates. As a result, some sensitivity analyses may also examine the impact on the budget estimates of changes in assumptions such as the price of oil that are beyond the core elements of the inflation rate, real GDP growth, and interest rates.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to a "sensitivity analysis" as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to a "sensitivity analysis" is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on "sensitivity analysis" is presented.

Answer:

d. No, information related to different macroeconomic assumptions is not presented.

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: Agree

Comments: In additional information of Tajikistan Budget Process for 2020-2022 you can find supplemental documents on inflation, GDP growth, interest rate: Main parameters of the State Budget for 2020-2022

<http://minfin.tj/downloads/%D0%BF%D0%B0%D1%80%D0%B0%D0%BC%D0%B5%D1%82%D1%80%D2%B3%D0%BE%D0%B8%20%D0%B0%D1%81%D0%BE%D1%81%D0%B8%D0%B8%20%D0%B1%D1%83%D2%B7%D0%B5%D1%82%D0%B8%20%D0%B4%D0%B0%D0%B2%D0%BB%D0%B0%D1%82%D3%A3%20%D0%B1%D0%B0%D1%80%D0%BE%D0%B8%20%D1%81%D0%BE%D0%BB%D2%B3%D0%BE%D0%B8%202020-2022.pdf> Comments on main directions of the Budget Policy for 2020 and indicators perspectives fro 2021-2022 (Published in 19/10/2019)

<http://minfin.tj/downloads/%D1%82%D0%B0%D0%B2%D0%B7%D0%B5%D1%85%D0%BE%D1%82%202021-2022.pdf>

Government Reviewer

Opinion: I choose not to review this question

IBP Comment

Since the EBP is not considered publicly available (see EBP-2), the researcher's response to this question is confirmed.

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?

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a

decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Answer:

d. No, information that shows how new policy proposals affect expenditure is not presented.

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: Agree

Comments: Some information regarding new policies, especially regarding New Tax Code and new sources of revenue are discussed in the following documents of the budget process (However the researcher did not consider them) Main parameters of the State Budget for 2020-2022

<http://minfin.tj/downloads/%D0%BF%D0%B0%D1%80%D0%B0%D0%BC%D0%B5%D1%82%D1%80%D2%B3%D0%BE%D0%B8%20%D0%B0%D1%81%D0%BE%D1%81%D0%B8%D0%B8%20%D0%B1%D1%83%D2%B7%D0%B5%D1%82%D0%B8%20%D0%B4%D0%B0%D0%B2%D0%BB%D0%B0%D1%82%D3%A3%20%D0%B1%D0%B0%D1%80%D0%BE%D0%B8%20%D1%81%D0%BE%D0%BB%D2%B3%D0%BE%D0%B8%202020-2022.pdf> Comments on main directions of the Budget Policy for 2020 and indicators perspectives fro 2021-2022 (Published in 19/10/2019)

<http://minfin.tj/downloads/%D1%82%D0%B0%D0%B2%D0%B7%D0%B5%D1%85%D0%BE%D1%82%202021-2022.pdf>

Government Reviewer

Opinion: Agree

IBP Comment

Since the EBP is not considered publicly available (see EBP-2), the researcher's response to this question is confirmed.

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?

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another – such as shifting responsibility for the training of nurses from the health department to the education department – the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.

Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.

The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering

at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.

Answer:

d. No, information that shows how new policy proposals affect revenues is not presented.

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: Agree

Comments: Some information regarding new policies, especially regarding New Tax Code and new sources of revenue are discussed in the following documents of the budget process (However the researcher did not consider them) Main parameters of the State Budget for 2020-2022

<http://minfin.tj/downloads/%D0%BF%D0%B0%D1%80%D0%B0%D0%BC%D0%B5%D1%82%D1%80%D2%B3%D0%BE%D0%B8%20%D0%B0%D1%81%D0%BE%D1%81%D0%B8%D0%B8%20%D0%B1%D1%83%D2%B7%D0%B5%D1%82%D0%B8%20%D0%B4%D0%B0%D0%B2%D0%BB%D0%B0%D1%82%D3%A3%20%D0%B1%D0%B0%D1%80%D0%BE%D0%B8%20%D1%81%D0%BE%D0%BB%D2%B3%D0%BE%D0%B8%202020-2022.pdf> Comments on main directions of the Budget Policy for 2020 and indicators perspectives fro 2021-2022 (Published in 19/10/2019)

<http://minfin.tj/downloads/%D1%82%D0%B0%D0%B2%D0%B7%D0%B5%D1%85%D0%BE%D1%82%202021-2022.pdf> Comments on main directions of the Budget Policy for 2021 and indicators perspectives fro 2022-2023 (Published in 19/10/2019)
<http://minfin.tj/downloads/5.%20%D1%82%D0%B0%D0%B2%D0%B7%D0%B5%D2%B3%D0%BE%D1%82%20%D0%B8%202022-2023.pdf>

Government Reviewer

Opinion: Agree

IBP Comment

Since the EBP is not considered publicly available (see EBP-2), the researcher's response to this question is confirmed.

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)?

GUIDELINES:

Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-1 must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-1 are not presented by any of the three classifications.

Answer:

d. No, expenditure estimates for BY-1 are not presented by any expenditure classification.

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: Agree

Comments: Additional documents in the budget process page of the MinFin website, i.e. Comments on the state budget for 2021 and prognosis for 2022 and 2023 An Annex 2 for the State Budget of RT for 2021 presents information by program classification:

<http://minfin.tj/downloads/zamima%202.pdf>

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.

Comments: In the "Main macroeconomic indicators, income and expenditure ceilings of the State budget for 2021-2023" there is also a column for 2020, that is, the previous year, which includes both income and expenses.

IBP Comment

Since the EBP is not considered publicly available (see EBP-2), the researcher's response to this question of D is confirmed.

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)?

GUIDELINES:

Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

d. No, expenditures are not presented by program for BY-1.

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: Agree

Comments: Program budgeting is not presented in the EBP

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?

GUIDELINES:

Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.

Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.

Answer:

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

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

22. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications

Answer:

d. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:

Answer:

None of the above

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

блики%20таджикистан%20на%202021%20год».pdf

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

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

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: Agree

Comments: EBP was indeed published late. However, if it is relevant, other supporting documents can be found in the website of the Ministry of Finance: Decree of the Government of the Republic of Tajikistan #116 from 30/12/2019 on Drafting main indicators of the state budget for the period of 2021-2023 <http://minfin.tj/downloads/2021-2023%20D1%84%D0%B0%D1%80%D0%BC%D0%BE%D0%B8%D1%88.pdf> (07 February 2020) Decree of the Minister of Finance of the Republic of Tajikistan #16 from 31/01/2020 on adopting the Guidelines on drafting indicators of the state budget for 2021-2023 <http://minfin.tj/downloads/2021-2023%20dastyamal.pdf> (20 February 2020) Macroeconomic indicators and main revenue sources of the state budget by the sectors for 2021 <http://minfin.tj/downloads/%D0%BF%D0%B0%D1%80%D0%B0%D1%82%D0%BC%D0%B5%D1%82%D1%80%D1%85%D0%BE%D0%B8%20%D0%B0%D1%81%D0%BE%D1%81%D0%B8%D0%B8%20%D0%B1%D1%83%D1%87%D0%B5%D1%82%202021-2023.pdf> (20 July 2020) Commentary on the main direction prognosis of the fiscal and tax policies of the Republic of Tajikistan for 2021-2023 <http://minfin.tj/downloads/%D1%82%D0%B0%D0%B2%D0%B7%D0%B5%D1%85%D0%BE%D1%82%202021-2023.pdf> (20 July 2020) Guidelines on drafting state budget of the Republic of Tajikistan for 2021 and indicators prognosis for 2022-2023 (Stage 2 of the Budget Process) <http://minfin.tj/downloads/instruksiya-tj-2021-2023%20faza-2.pdf> (16 July 2020) Decree of the Government of the Republic of Tajikistan #421 on adopting main macroeconomic indicators prognosis for 2021-2023 from 30 July 2020 <http://minfin.tj/downloads/durnamoh%2021-23.pdf> (28 December 2020) Macroeconomic indicators and main revenue sources of the state budget by the sectors for 2022-2023 <http://minfin.tj/downloads/4.%20%D0%BF%D0%B0%D1%80%D0%B0%D1%82%D0%BC%D0%B5%D1%82%D1%80%D2%B3%D0%BE%D0%B8%20%D0%B0%D1%81%D0%BE%D1%81%D0%B8%D0%B8%20%D0%B1%D1%83%D2%B7%D0%B5%D1%82%D0%B8%20%D0%B4%D0%B0%D0%B2%D0%BB%D0%B0%D1%82%D3%A3%20%D0%B4%D0%B0%D1%80%20%D1%81%D0%BE%D0%BB%D2%B3%D0%BE%D0%B8%20%2022-2023.pdf> (14 November 2020) Annex 2 to the (Article 7) Law of the Republic of Tajikistan on State budget for 2021 "State budget expenditure by program classification for 2021" <http://minfin.tj/downloads/zamima%202.pdf> (28 December 2020) Annex 3 to the (Article 14) Law of the Republic of Tajikistan on State budget for 2021 "The Budget of the State agency for Social Protection and Pension of the Government of the Republic of Tajikistan for 2021" <http://minfin.tj/downloads/zamima%203.pdf> (28 December 2020) Annex 4 Law of the Republic of Tajikistan on State budget for 2021 "Revenue and

Expenditure of the State Agency for Social Protection and Pension of the Government of the Republic of Tajikistan for 2021"
<http://minfin.tj/downloads/zamima%204.pdf> (28 December 2020) Decree of the Government of the Republic of Tajikistan #689 on "Actions for execution of the Law on State Budget of the Republic of Tajikistan for 2021" http://minfin.tj/downloads/karori_689.pdf (25 January 2021)

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

Answer:

d. No actual data for all expenditures are presented in the budget or supporting budget documentation.

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: EBP was indeed published late. However, if it is relevant, other supporting documents can be found in the website of the Ministry of Finance: Decree of the Government of the Republic of Tajikistan #116 from 30/12/2019 on Drafting main indicators of the state budget for the period of 2021-2023 <http://minfin.tj/downloads/2021-2023%20D1%84%D0%B0%D1%80%D0%BC%D0%BE%D0%B8%D1%88.pdf> (07 February 2020) Decree of the Minister of Finance of the Republic of Tajikistan #16 from 31/01/2020 on adopting the Guidelines on drafting indicators of the state budget for 2021-2023 <http://minfin.tj/downloads/2021-2023%20dastyamal.pdf> (20 February 2020) Macroeconomic indicators and main revenue sources of the state budget by the sectors for 2021

<http://minfin.tj/downloads/%D0%BF%D0%B0%D1%80%D0%B0%D1%82%D0%BC%D0%B5%D1%82%D1%80%D1%85%D0%BE%D0%B8%20%D0%B0%D1%81%D0%BE%D1%81%D0%B8%D0%B8%20%D0%B1%D1%83%D1%87%D0%B5%D1%82%202021-2023.pdf> (20 July 2020) Commentary on the main direction prognosis of the fiscal and tax policies of the Republic of Tajikistan for 2021-2023

<http://minfin.tj/downloads/%D1%82%D0%B0%D0%B2%D0%B7%D0%B5%D1%85%D0%BE%D1%82%202021-2023.pdf> (20 July 2020) Guidelines on drafting state budget of the Republic of Tajikistan for 2021 and indicators prognosis for 2022-2023 (Stage 2 of the Budget Process)

<http://minfin.tj/downloads/instruksiya-tj-2021-2023%20faza-2.pdf> (16 July 2020) Decree of the Government of the Republic of Tajikistan #421 on adopting main macroeconomic indicators prognosis for 2021-2023 from 30 July 2020 <http://minfin.tj/downloads/durnamoh%2021-23.pdf> (28 December 2020) Macroeconomic indicators and main revenue sources of the state budget by the sectors for 2022-2023

<http://minfin.tj/downloads/4.%20%D0%BF%D0%B0%D1%80%D0%B0%D1%82%D0%BC%D0%B5%D1%82%D1%80%D2%B3%D0%BE%D0%B8%20%D0%B0%D1%81%D0%BE%D1%81%D0%B8%D0%B8%20%D0%B1%D1%83%D2%B7%D0%B5%D1%82%D0%B8%20%D0%B4%D0%B0%D0%B2%D0%BB%D0%B0%D1%82%D3%81%20%D0%B4%D0%B0%D1%80%20%D1%81%D0%BE%D0%BB%D2%B3%D0%BE%D0%B8%20%202022-2023.pdf> (14 November 2020) Annex 2 to the (Article 7) Law of the Republic of Tajikistan on State budget for 2021 "State budget expenditure by program classification for 2021"

<http://minfin.tj/downloads/zamima%202.pdf> (28 December 2020) Annex 3 to the (Article 14) Law of the Republic of Tajikistan on State budget for 2021 "The Budget of the State agency for Social Protection and Pension of the Government of the Republic of Tajikistan for 2021"

<http://minfin.tj/downloads/zamima%203.pdf> (28 December 2020) Annex 4 Law of the Republic of Tajikistan on State budget for 2021 "Revenue and Expenditure of the State Agency for Social Protection and Pension of the Government of the Republic of Tajikistan for 2021"

<http://minfin.tj/downloads/zamima%204.pdf> (28 December 2020) Decree of the Government of the Republic of Tajikistan #689 on "Actions for execution of the Law on State Budget of the Republic of Tajikistan for 2021" http://minfin.tj/downloads/karori_689.pdf (25 January 2021)

Government Reviewer

Opinion: Agree

25. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

b. No, revenue estimates for BY-1 are not presented by category.

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, revenue estimates for BY-1 are presented by category.

Comments: Annex 2 to the (Article 7) Law of the Republic of Tajikistan on State budget for 2021 "State budget expenditure by program classification for 2021" <http://minfin.tj/downloads/zamima%202.pdf> (28 December 2020) Annex 3 to the (Article 14) Law of the Republic of Tajikistan on State budget for 2021 "The Budget of the State agency for Social Protection and Pension of the Government of the Republic of Tajikistan for 2021"

<http://minfin.tj/downloads/zamima%203.pdf> (28 December 2020) Annex 4 Law of the Republic of Tajikistan on State budget for 2021 "Revenue and Expenditure of the State Agency for Social Protection and Pension of the Government of the Republic of Tajikistan for 2021"

<http://minfin.tj/downloads/zamima%204.pdf> (28 December 2020)

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, revenue estimates for BY-1 are presented by category.

Comments: In the "Main macroeconomic indicators, income and expenditure ceilings of the State budget for 2021-2023" there is also a column for 2020, that is, the previous year, which includes both income and expenses. Revenues are shown by tax and non-tax breakdown

IBP Comment

Since the EBP is not considered publicly available (see EBP-2), the researcher's response to this question of B is confirmed.

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)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

d. No, individual sources of revenue are not presented for BY-1.

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.

Comments: Annex 2 to the (Article 7) Law of the Republic of Tajikistan on State budget for 2021 "State budget expenditure by program classification for 2021" <http://minfin.tj/downloads/zamima%202.pdf> (28 December 2020) Annex 3 to the (Article 14) Law of the Republic of Tajikistan on State budget for 2021 "The Budget of the State agency for Social Protection and Pension of the Government of the Republic of Tajikistan for 2021"

<http://minfin.tj/downloads/zamima%203.pdf> (28 December 2020) Annex 4 Law of the Republic of Tajikistan on State budget for 2021 "Revenue and

Expenditure of the State Agency for Social Protection and Pension of the Government of the Republic of Tajikistan for 2021"
<http://minfin.tj/downloads/zamima%204.pdf> (28 December 2020)

Government Reviewer
Opinion: Agree

IBP Comment
Since the EBP is not considered publicly available (see EBP-2), the researcher's response to this question of D is confirmed.

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?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

b. No, revenue estimates for BY-1 have not been updated from the original enacted levels.

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

Comments: Macroeconomic indicators and main revenue sources of the state budget by the sectors for 2021

<http://minfin.tj/downloads/%D0%BF%D0%B0%D1%80%D0%B0%D1%82%D0%BC%D0%B5%D1%82%D1%80%D1%85%D0%BE%D0%B8%20%D0%B0%D1%81%D0%BE%D1%81%D0%B8%D0%B8%20%D0%B1%D1%83%D1%87%D0%B5%D1%82%202021-2023.pdf> (20 July 2020) Decree of the Government of the Republic of Tajikistan #421 on adopting main macroeconomic indicators prognosis for 2021-2023 from 30 July 2020

<http://minfin.tj/downloads/durnamoh%2021-23.pdf> (28 December 2020) Macroeconomic indicators and main revenue sources of the state budget by the sectors for 2022-2023

<http://minfin.tj/downloads/4.%20%D0%BF%D0%B0%D1%80%D0%B0%D1%82%D0%BC%D0%B5%D1%82%D1%80%D2%B3%D0%BE%D0%B8%20%D0%B0%D1%81%D0%BE%D1%81%D0%B8%D0%B8%20%D0%B1%D1%83%D2%B7%D0%B5%D1%82%D0%B8%20%D0%B4%D0%B0%D0%B2%D0%BB%D0%B0%D1%82%D3%A3%20%D0%B4%D0%B0%D1%80%20%D1%81%D0%BE%D0%BB%D2%B3%D0%BE%D0%B8%20%2022-2023.pdf> (14 November 2020)

Government Reviewer

Opinion: Agree

IBP Comment

Since the EBP is not considered publicly available (see EBP-2), the researcher's response to this question is confirmed.

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)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

b. No, revenue estimates for BY-2 and prior years are not presented by category.

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, revenue estimates for BY-2 and prior years are presented by category.

Comments: Annex 2 to the (Article 7) Law of the Republic of Tajikistan on State budget for 2021 "State budget expenditure by program classification for 2021" <http://minfin.tj/downloads/zamima%202.pdf> (28 December 2020) Annex 3 to the (Article 14) Law of the Republic of Tajikistan on State budget for 2021 "The Budget of the State agency for Social Protection and Pension of the Government of the Republic of Tajikistan for 2021" <http://minfin.tj/downloads/zamima%203.pdf> (28 December 2020) Annex 4 Law of the Republic of Tajikistan on State budget for 2021 "Revenue and Expenditure of the State Agency for Social Protection and Pension of the Government of the Republic of Tajikistan for 2021" <http://minfin.tj/downloads/zamima%204.pdf> (28 December 2020)

Government Reviewer

Opinion: Agree

IBP Comment

Since the EBP is not considered publicly available (see EBP-2), the researcher's response to this question is confirmed.

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)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

d. No, individual sources of revenue are not presented for BY-2 and prior years.

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.

Comments: Annex 4 Law of the Republic of Tajikistan on State budget for 2021 "Revenue and Expenditure of the State Agency for Social Protection and Pension of the Government of the Republic of Tajikistan for 2021" <http://minfin.tj/downloads/zamima%204.pdf> (28 December 2020)

Government Reviewer

Opinion: Agree

IBP Comment

Since the EBP is not considered publicly available (see EBP-2), the researcher's response to this question is confirmed.

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?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

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

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20%D0%BF%D0%B0%D1%80%D0%B0%D1%82%D0%BC%D0%BE%D0%B8%D1%88.pdf> (07 February 2020) Decree of the Minister of Finance of the Republic of Tajikistan #16 from 31/01/2020 on adopting the Guidelines on drafting indicators of the state budget for 2021-2023

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: Agree

Comments: However, if it is relevant, other supporting documents can be found in the website of the Ministry of Finance: Decree of the Government of the Republic of Tajikistan #116 from 30/12/2019 on Drafting main indicators of the state budget for the period of 2021-2023

<http://minfin.tj/downloads/2021-2023%20%D1%84%D0%B0%D1%80%D0%BC%D0%BE%D0%B8%D1%88.pdf> (07 February 2020) Decree of the Minister of Finance of the Republic of Tajikistan #16 from 31/01/2020 on adopting the Guidelines on drafting indicators of the state budget for 2021-2023

<http://minfin.tj/downloads/2021-2023%20dastyamal.pdf> (20 February 2020) Macroeconomic indicators and main revenue sources of the state budget by the sectors for 2021

<http://minfin.tj/downloads/%D0%BF%D0%B0%D1%80%D0%B0%D1%82%D0%BC%D0%B5%D1%82%D1%80%D1%85%D0%BE%D0%B8%20%D0%B0%D1%81%D0%BE%D1%81%D0%B8%D0%B8%20%D0%B1%D1%83%D1%87%D0%B5%D1%82%202021-2023.pdf> (20 July 2020) Commentary on the main direction

<http://minfin.tj/downloads/%D1%82%D0%B0%D0%B2%D0%B7%D0%B5%D1%85%D0%BE%D1%82%202021-2023.pdf> (20 July 2020) Guidelines on drafting state budget of the Republic of Tajikistan for 2021 and indicators prognosis for 2022-2023 (Stage 2 of the Budget Process)

<http://minfin.tj/downloads/instruksiya-tj-2021-2023%20faza-2.pdf> (16 July 2020) Decree of the Government of the Republic of Tajikistan #421 on adopting main macroeconomic indicators prognosis for 2021-2023 from 30 July 2020 <http://minfin.tj/downloads/durnamoh%2021-23.pdf> (28 December 2020) Macroeconomic indicators and main revenue sources of the state budget by the sectors for 2022-2023

<http://minfin.tj/downloads/4.%20%D0%BF%D0%B0%D1%80%D0%B0%D1%82%D0%BC%D0%B5%D1%82%D1%80%D2%B3%D0%BE%D0%B8%20%D0%B0%D1%81%D0%BE%D1%81%D0%B8%D0%B8%20%D0%B1%D1%83%D2%B7%D0%B5%D1%82%D0%B8%20%D0%B4%D0%B0%D0%B2%D0%BB%D0%B0%D1%82%D3%A3%20%D0%B4%D0%B0%D1%80%20%D1%81%D0%BE%D0%BB%D2%B3%D0%BE%D0%B8%20%202022-2023.pdf> (14 November 2020) Annex 2 to the

(Article 7) Law of the Republic of Tajikistan on State budget for 2021 "State budget expenditure by program classification for 2021"

<http://minfin.tj/downloads/zamima%202.pdf> (28 December 2020) Annex 3 to the (Article 14) Law of the Republic of Tajikistan on State budget for 2021 "The Budget of the State agency for Social Protection and Pension of the Government of the Republic of Tajikistan for 2021"

<http://minfin.tj/downloads/zamima%203.pdf> (28 December 2020) Annex 4 Law of the Republic of Tajikistan on State budget for 2021 "Revenue and Expenditure of the State Agency for Social Protection and Pension of the Government of the Republic of Tajikistan for 2021"

<http://minfin.tj/downloads/zamima%204.pdf> (28 December 2020) Decree of the Government of the Republic of Tajikistan #689 on "Actions for execution of the Law on State Budget of the Republic of Tajikistan for 2021" http://minfin.tj/downloads/karori_689.pdf (25 January 2021)

Government Reviewer

Opinion: Agree

IBP Comment

Since the EBP is not considered publicly available (see EBP-2), the researcher's response to this question is confirmed.

31. "Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)?"

(The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

GUIDELINES:

Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).

The "core" information includes:

- total debt outstanding at the end of BY-1;
- 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.

This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14. Please note that for the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.

Answer:

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

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: External debt of the Republic of Tajikistan estimated by publication of Cabar.asia: 1 January 2019: 2 billion 925,3 million US dollars (44,9% of GDP) October 2020: 3 billion 163,18 million US dollars <https://cabar.asia/ru/zhizn-vzajmy-komu-i-skolko-dolzhen-tadzhikistan> The ceiling of external credits/loans should not exceed 40% of the GDP suggested by the cabar.asia analyst, however the ceiling was exceeded on 2017 when it passed and was 40.3% of GDP <https://countrymeters.info/ru/Tajikistan/economy> This website shows the external debt per capita and other indicators A page in the website of MinFin dedicated to external debt:<http://minfin.tj/index.php?do=static&page=gosdolg> - Explanatory Note to the Medium-Term Plan of Public Debt Management Reform of the Republic of Tajikistan for 2021-2023 (Appendix №2 to the Order of the Ministry of Finance of the Republic of Tajikistan dated April 15, 2021, №60) <http://minfin.tj/downloads/files/explanatory%20note%20to%20the%20medium-term%20debt%20management%20reform%20plan%20of%20the%20republic%20of%20tajikistan%20for%202021-2023.pdf> (12 May 2021) Medium-term plan for public debt management reform of the Republic of Tajikistan for 2021-2023 (Appendix №1 to the Order of the Ministry of Finance of the Republic of Tajikistan dated April 15, 2021, №60) <http://minfin.tj/downloads/files/medium-term%20debt%20management%20reform%20plan%20of%20the%20republic%20of%20tajikistan%20for%202021-2023.pdf> (12 May 2021) Public Debt Management Strategy Of the Republic of Tajikistan for 2021-2023 (Approved By the Decree of the Government Of the Republic of Tajikistan Dated November 11, 2020, No. 587) <http://minfin.tj/downloads/files/strategy%20for%202021-2023.pdf> (1 March 2021) The Website of the Ministry of Finance contains a document titled: The decree of the Government of the Republic of Tajikistan #560 from 28 October 2020 on adopting "The Program of external crediting of the Republic of Tajikistan for 2021 and the prognosis for 2022 and 2023" http://minfin.tj/downloads/files/programa_gvz%20rt.pdf (Published on 20 April 2021) Annex 1 to the Program by source of loans: <http://minfin.tj/downloads/files/prilozenie%201%20k%20pgvz.pdf> Annex 2 to the Program by sectors: <http://minfin.tj/downloads/files/prilozenie%202%20k%20pgvz.pdf> According to this document, the Government will request from international donors 562 million US dollars for 2021

Government Reviewer

Opinion: Agree

IBP Comment

Since the EBP is not considered publicly available (see EBP-2), the researcher's response to this question is confirmed.

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?

GUIDELINES:

Question 32 asks for which year the actual outcome for total debt outstanding is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment

arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.

Answer:

d. No actual data for government debt are presented in the budget or supporting budget documentation.

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: Agree

Comments: Program on external crediting adopted by the Government on 28 October 2020 http://minfin.tj/downloads/files/programa_gvz%20rt.pdf however it does not come along the main budget process additional documentation A page in the website of MinFin dedicated to external debt: <http://minfin.tj/index.php?do=static&page=gosdolg> - Explanatory Note to the Medium-Term Plan of Public Debt Management Reform of the Republic of Tajikistan for 2021-2023 (Appendix №2 to the Order of the Ministry of Finance of the Republic of Tajikistan dated April 15, 2021, №60) <http://minfin.tj/downloads/files/explanatory%20note%20to%20the%20medium-term%20debt%20management%20reform%20plan%20of%20the%20republic%20of%20tajikistan%20for%202021-2023.pdf> (12 May 2021) Medium-term plan for public debt management reform of the Republic of Tajikistan for 2021-2023 (Appendix №1 to the Order of the Ministry of Finance of the Republic of Tajikistan dated April 15, 2021, №60) <http://minfin.tj/downloads/files/medium-term%20debt%20management%20reform%20plan%20of%20the%20republic%20of%20tajikistan%20for%202021-2023.pdf> (12 May 2021) Public Debt Management Strategy Of the Republic of Tajikistan for 2021-2023 (Approved By the Decree of the Government Of the Republic of Tajikistan Dated November 11, 2020, No. 587) <http://minfin.tj/downloads/files/strategy%20for%202021-2023.pdf> (1 March 2021) The Website of the Ministry of Finance contains a document titled: The decree of the Government of the Republic of Tajikistan #560 from 28 October 2020 on adopting "The Program of external crediting of the Republic of Tajikistan for 2021 and the prognosis for 2022 and 2023" http://minfin.tj/downloads/files/programa_gvz%20rt.pdf (Published on 20 April 2021) Annex 1 to the Program by source of loans: <http://minfin.tj/downloads/files/prilozenie%201%20k%20pgvz.pdf> Annex 2 to the Program by sectors: <http://minfin.tj/downloads/files/prilozenie%202%20k%20pgvz.pdf> According to this document, the Government will request from international donors 562 million US dollars for 2021

Government Reviewer

Opinion: Agree

IBP Comment

Since the EBP is not considered publicly available (see EBP-2), the researcher's response to this question is confirmed.

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.)"

GUIDELINES:

Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:

- *a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and*
- *estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)*

In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.

In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.

The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks

associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.

For more information about extra-budgetary funds, see the *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to extra-budgetary funds as well as some additional information beyond the core elements. A "b" answer applies if the Executive's Budget Proposal or supporting documentation presents all of the core information. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to extra-budgetary funds is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on extra-budgetary funds.

Please provide in the comments a list of all known extra-budgetary funds.

Answer:

d. No, information related to extra-budgetary funds is not presented.

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.

Comments: The Law of the Republic of Tajikistan on the State Budget for 2021: Article 1. The total amount of state revenue of the Republic of Tajikistan is the total amount of state budget revenue of the Republic of Tajikistan for 2021, c) grants for budget support from international financial organizations - 300000 thousand somoni; 2) from the grant and loans of public investment projects - 4877605 thousand somoni, from which: a) loans - 2340191 thousand somoni; b) grants - 2537414 thousand somoni; 3) at the expense of special funds of budget organizations - 2268190 thousand somoni. Article 5. Republican budget based on sources of income The republican budget revenue of 1149,132 thousand somoni from to establish the following sources: 1) Value-added tax - 6538226 thousand somoni, Including: a) the value-added tax - 2095226 thousand somoni; b) the value external tax - 4443000 thousand somoni; 2) excise tax - 591000 thousand somoni, Including: a) internal excises - 156,000 thousand somoni; b) external excise tax - 435000 thousand somoni; 3) sales tax - 12112 thousand somoni; 4) the tax for natural resources - 262233 thousand somoni; 5) the profit tax - 399050 thousand somoni; 6) income tax - 752793 thousand somoni; 7) customs duties - 831000 thousand somoni; 8) Users tax roads - 510652 thousand somoni; 9) other tax revenues - 1302066 thousand; 10) Grants of Organization International Finance - 300000 thousand somoni.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for all extra-budgetary funds.

Comments: Article 14 of the Law of the Republic of Tajikistan "On the state budget of the Republic of Tajikistan for 2021" provides information on the extra-budgetary fund. Also, this information is indicated on page 23 of the explanatory note to the law

IBP Comment

Since the EBP is not considered publicly available (see EBP-2), the researcher's response to this question is confirmed.

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?

GUIDELINES:

Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.

Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances is provided.

The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local

government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018): <https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>. For the purpose of answering this question, please consider only the central government level.

In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.

Answer:

b. No, central government finances are not presented on a consolidated basis.

Source:

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, central government finances are presented on a consolidated basis.

Comments: Article 2. Total expenditures of the state budget expenditures of the Republic Tajikistan Total amount of state budget expenditures of the Republic of Tajikistan For 2021, the amount of 28108998 thousand somoni, should be established in the amount of 28108998 thousand somoni, including to finance: 1) Central government - 1430199 thousand somoni;

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, central government finances are presented on a consolidated basis.

IBP Comment

Since the EBP is not considered publicly available (see EBP-2), the researcher's response to this question is confirmed.

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

GUIDELINES:

Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.

Answer:

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

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, estimates of some but not all intergovernmental transfers are presented.

Comments: Article 8 of the EBP presents the intergovernmental transfers 1319632 thousand somoni and other transfers 394392 thousand somoni.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Article 10 of the budget proposal contains a detailed description of intergovernmental transfers.

IBP Comment

Since the EBP is not considered publicly available (see EBP-2), the researcher's response to this question is confirmed.

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?

GUIDELINES:

Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- *Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).*
- *The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf).*
- *South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).*

To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies is only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

Answer:

d. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: Agree

Comments: No alternative displays are presented in the EBP

Government Reviewer

Opinion: Agree

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

Answer:

None of the above

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

37. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

GUIDELINES:

Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.

Please provide in the comments a list of all known public corporations.

Answer:

d. No, estimates of transfers to public corporations are not presented.

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: Agree

IBP Comment

Since the EBP is not considered publicly available (see EBP-2), the researcher's response to this question is confirmed.

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.)

GUIDELINES:

Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:

- A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);
- The identification of intended beneficiaries of the quasi-fiscal activity.

The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on quasi-fiscal activities.

If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.

Answer:

d. No, information related to quasi-fiscal activities is not presented.

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: Agree

Comments: 2019 EITI Standards suggests the term as "Quasi-fiscal expenditures include arrangements whereby SOE(s) undertake public social expenditure such as payments for social services, public infrastructure, fuel subsidies and national debt servicing, etc. outside of the national budgetary process". In a report from March, 2017 by Eurasia Hub analysts Azer Mehtiev and Ingilab Ahmadov suggests that the term rarely used in budget-related documents. Public Enterprises do usually provide non-fiscal services by the request of local or national authorities but are not presented in their financial or fiscal reporting to authorities. Quasi-fiscal activities do exist but not presented or law doesn't require to report on them "Quasi-fiscal expenditures of state enterprises in the extractive sector of Tajikistan (in Russian)"

https://eiti.org/files/documents/tajikistan_quasi_fiscal_report_final.pdf

Government Reviewer

Opinion: Agree

IBP Comment

Since the EBP is not considered publicly available (see EBP-2), the researcher's response to this question is confirmed.

39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

GUIDELINES:

Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:

- A listing of the financial assets; and
- An estimate of their value.

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to all financial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to financial assets is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on financial assets held by the government.

Answer:

d. No, information related to financial assets is not presented.

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: Agree

Comments: EBRD reported on financial assets on "Tajikistan Diagnostic", March 2020 (by Dana Skakova and Eric Livny) among which listed Rogun HPP,

Government Reviewer

Opinion: Agree

IBP Comment

Since the EBP is not considered publicly available (see EBP-2), the researcher's response to this question is confirmed.

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

(The core information must include a listing of the assets by category.)

GUIDELINES:

Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example

of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer "d" applies if no information is presented on nonfinancial assets held by the government.

Answer:

d. No, information related to nonfinancial assets is not presented.

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

The EBP was published too late after the legislature enacted the budget.

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?

GUIDELINES:

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented. Answer "d" also applies if information is only available for the changes in arrears, and not the stock or balance of arrears.

If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

Answer:

d. No, estimates of expenditure arrears are not presented.

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

42. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?

(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.)

GUIDELINES:

Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:

- a statement of purpose or policy rationale for each contingent liability;
- the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and
- the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to contingent liabilities as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to contingent liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on contingent liabilities.

Answer:

d. No, information related to contingent liabilities is not presented.

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: Agree

Comments: It is indeed not present neither in EBP nor in its supportive documents. However, looking beyond budget process documentations, a relevant information can be found on the page dedicated to foreign borrowing of the Ministry of Finance website: <http://minfin.tj/index.php?do=static&page=gosdolg> Strategy of debt management of the Republic of Tajikistan for 2021-2023 adopted on 11 November 2020 <http://minfin.tj/downloads/files/strategy%202021-2023.pdf> Including the English version (<http://minfin.tj/downloads/files/strategy%20for%202021-2023.pdf>) Note: according to information from the Ministry of Finance, a new website under development and all information will be moved to domain www.moliya.tj

Government Reviewer

Opinion: Agree

IBP Comment

Since the EBP is not considered publicly available (see EBP-2), the researcher's response to this question is confirmed.

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.)

GUIDELINES:

Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:

- *Projections that cover a period of at least 10 years.*
- *The macroeconomic and demographic assumptions used in making the projections.*
- *A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.*

The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to future liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on future liabilities and the sustainability of government's finances

Answer:

d. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: Agree

Comments: I am not certain the public sector in the country has capacity to analyse fiscal risks in country's economy. Many related analyses was made either by World Bank office in Dushanbe - "Increasing fiscal risks in Tajikistan, Journal on Economics, World Bank, 2019" (<https://thedocs.worldbank.org/en/doc/778131575020956619-0080022019/original/Tajikistaneconomicupdatefall2019ru.pdf>) Also, the World Bank published an analytical paper on public finance expenditure (on the request of the Government of the Republic of Tajikistan). Paper #5, Fiscal risks related to state enterprises in Tajikistan, 2014. This paper covers the wide areas of issues, including fiscal risks, quasi-fiscal activities (which relates to the previous question on quasi-fiscal activities) However the Department for Monitoring of Finance and Economic Activity of State Enterprises of the Ministry of Finance produces report on fiscal risks of the major state enterprises; however the only available edition is from 2012 (<http://minfin.tj/index.php?newsid=373>)

Government Reviewer

Opinion: Agree

44. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind, for at least the budget year?

GUIDELINES:

Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.

Answer:

d. No, estimates of the sources of donor assistance are not presented.

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: Agree

Comments: List of donors, creditors presented in the Program of external borrowing for 2021-2023 (Annex 1:

<http://minfin.tj/downloads/files/prilozhenie%201%20k%20pgvz.pdf>)

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.)

GUIDELINES:

Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.

Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's Fiscal

Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on tax expenditures.

Answer:

d. No, information related to tax expenditures is not presented.

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: Agree

Comments: On tax expenditures, a separate laws are usually gets adopted. For example, Innovate Road Solutions that manages a toll-road Dushanbe-Chanak, receives a tax exemption on annual basis or a company-contractor who builds a 5-star hotel for Executive Office Ismoil Somoni LLC also gets exemption on VAT and customs fee.

Government Reviewer

Opinion: Agree

46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

GUIDELINES:

Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.

Answer:

d. No, estimates of earmarked revenues are not presented.

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: Agree

Comments: No similar information was found in the budget documentations

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?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

d. No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: The main policy goals of the Government of the Republic of Tajikistan presented in the Explanatory Note to the Draft Law on the State Budget of the Republic of Tajikistan for 2021 and indicators prognosis for 2022 and 2023, Part 1, page 3: In the draft State Budget of the Republic of Tajikistan for 2021- 2023 financing of important socio-economic areas of the country, especially the priority areas outlined in the President's address Tajikistan, Leader of the Nation Emomali Rahmon to the Majlisi Oli The goals of the National Development Strategy are outlined Republic of Tajikistan for the period up to 2030, as well as measures in national programs, concepts and other economic development programs social forecast for the medium term and indicators Perspectives of socio-economic development of the Republic of Tajikistan with taking into account the consequences of the impact of the infectious disease pandemic COVID-19 are considered. State Budget Indicators for 2021 - 2023 for implementation of the country's most important goals, including high raising living standards and social protection of the population, achieved to become energy independent and at the same time increase export potential, rapid industrialization and reduction dependence of the domestic market on imported goods, ensuring security food and security of the country, expansion of transit opportunities of the republic, as well as ensuring stability at the recommended level macroeconomic indicators, focused. See here:

<http://minfin.tj/downloads/5.%20%D1%82%D0%B0%D0%B2%D0%B7%D0%B5%D2%B3%D0%BE%D1%82%20%D0%B8%202022-2023.pdf>

Government Reviewer

Opinion: Agree

IBP Comment

Since the EBP is not considered publicly available (see EBP-2), the researcher's response to this question is confirmed.

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)?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear

description of the link between policy goals and the budget – that is, an explicit explanation of how the government’s policy goals are reflected in its budget choices. For an example of a discussion of a government’s policy goals in the budget, see pages 13-18 of New Zealand’s 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive’s Budget Proposal. So the question is examining whether government policy plans are “translated” into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer “a,” the Executive’s Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government’s policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer “b” for either question, the Executive’s Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government’s policy goals, but no narrative discussion is included. A “c” response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government’s policy goals (regardless of whether it also includes a narrative discussion). Answer “d” applies if no information is presented on how the budget is linked to government’s policy goals.

Answer:

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

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: In the Explanatory Note to the State Budget for 2021 and main budget indicators for 2022 and 2023 shown about next year budget and for the next 2 years - 2022-2023

Government Reviewer

Opinion: Agree

IBP Comment

Since the EBP is not considered publicly available (see EBP-2), the researcher’s response to this question is confirmed.

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?

GUIDELINES:

Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)

The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.

Nonfinancial data can include information on:

Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.

Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.

Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.

In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual

program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.

Answer:

d. No, nonfinancial data on inputs are not presented.

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: Agree

Comments: It is shown in the Guidelines on drafting budget for 2021 a part required for local finance units to include outcome analysis at the local level and their inputs, however this information can not be found in budget documentations for 2021

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?

GUIDELINES:

Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.

Answer:

d. No, nonfinancial data on results are not presented.

Source:

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: Agree

Comments: Same as previous, no non-financial data was found in budget documentations

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?

GUIDELINES:

Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results

shown in the budget, and that were identified for purposes of Question 50.

To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

Answer:

d. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: Agree

Comments: information on non-financial data is not provided in budget documentation

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such for the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. (http://www.finance.gov.pk/budget/mtbf_2018_21.pdf and http://www.finance.gov.pk/survey_1718.html).

To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

Answer:

d. No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.

Source:

EBP for FY 2021 :

<http://minfin.tj/downloads/2.%20проект%20закона%20республики%20таджикистан%20«о%20государственном%20бюджете%20республики%20таджикистан%20на%202021%20год».pdf>

Comment:

The EBP was published too late after the legislature enacted the budget.

Peer Reviewer

Opinion: Agree

Comments: No distinction between impoverished or the rest of population is not made in the legalization.

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)?

GUIDELINES:

Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set 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. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.

To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.

Answer:

a. Yes, a detailed timetable is released to the public.

Source:

Instruction and timetable for formulating EBP: <http://minfin.tj/downloads/instruksiya-ru-2021-2023%20faza-2.pdf>

Comment:

As you can see on pages 4-5 of the Instruction and timetable for formulating EBP (see link above) there is a detailed timetable for formulating EBP for 2021 BY and forecast of budget indicators for 2022-2023. The instruction includes 15 main measures for the formulation of key indicators of the EBP with an indication of the deadlines for implementation and responsible state bodies.

Peer Reviewer

Opinion: Agree

Comments: A detailed timetable and instructions to it are presented in the Guidelines on formulating EBP for 2021 BY and forecast of budget indicators for 2022-2023

Government Reviewer

Opinion: Agree

54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

GUIDELINES:

Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and

- *interest rates.*

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short- and long-term interest rates; the rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

b. Yes, the core information is presented for the macroeconomic forecast.

Source:

1) PBS-1: <http://minfin.tj/downloads/тавзехот%202021-2023.pdf>

2) PBS-2: <http://minfin.tj/downloads/паратметрҳои%20асосии%20бучет%202021-2023.pdf>

Comment:

In PBS-2 on pp. 1 and 4 you can see general figures for the macroeconomic forecast for GDP, increase in real GDP, nominal GDP (as a value), inflation rate, and deflator of the GDP. In PBS-1 on pp. 2-3 the general description of macroeconomic indicators for midterm period is presented (please see "Дурномаи нишондиҳандаҳои макроиқтисодӣ дар давраи миёнамуҳлат"). Generally the forecast is described by sectors as industry, agriculture, transport, foreign trade, inflation rate etc. There are 3 out of 4 core elements, plus elements beyond the core, which can mean this question can score a "B".

Peer Reviewer

Opinion: Agree

Comments: "Нишондиҳандаҳои макроиқтисодӣ, даромади Бучети давлатии Ҷумҳурии Тоҷикистон ва ҳадди ниҳоии хароҷот аз рӯи соҳаҳо барои соли 2021" Macroeconomic indicators, state budget revenue and expenditure ceiling of the Republic of Tajikistan for 2021

Government Reviewer

Opinion: Agree

55. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

GUIDELINES:

Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- *a discussion of expenditure policies and priorities; and*
- *an estimate of total expenditures.*

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's expenditure policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's expenditure policies and priorities is presented.

Answer:

a. Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.

Source:

1) PBS-1: <http://minfin.tj/downloads/тавзехот%202021-2023.pdf>

2) PBS-2: <http://minfin.tj/downloads/паратметрҳои%20асосии%20бучет%202021-2023.pdf>

Comment:

An estimate of total expenditures of the budget for 2021 is presented on pp. 1-3 of the PBS-2, for 2022-2023 - see pp. 4-6 of this document. The PBS-1 on pp. 3-10 also provides description of the total estimate of expenditures in general and by sectors. Besides the new practice for this round is that the MoF decided to present some information about the description of main priorities which identify the main direction of budget expenditures (see p.1 of the PBS-1):

"Expenditures of the state budget for the years 2021-2023 aimed at the implementation of the major goals and priorities, including the increase of people's living standards and social protection of the population, achieve energy independence, and at the same time, the increase of export capacity, rapid industrialization and reducing imported products to domestic markets, food security and the security of the country, the expansion of the transit potential of the Republic, also keeping recommended level sustainability of the macroeconomic indicators."

As PBS-1 has a discussion of policies, especially in terms of the different functions from p. 6 to p. 11, this information can actually score an A.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

56. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

GUIDELINES:

Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of revenue policies and priorities; and
- an estimate of total revenue.

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's revenue policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.

Answer:

a. Yes, information beyond the core elements is presented for the government's revenue policies and priorities.

Source:

1) PBS-1: <http://minfin.tj/downloads/тавзехот%202021-2023.pdf>

2) PBS-2: <http://minfin.tj/downloads/параметрҳои%20асосии%20бюҷет%202021-2023.pdf>

Comment:

In PBS-2 on pp. 1 and 4 you can see some general data about an estimate of total revenue for the FY 2021 and 2022-2023. In PBS-1 on pp. 3-5 the description of an estimate of total revenues is presented (please see "Нишондиҳандаҳои асосии ҳаҷми умумии даромади буҷети давлатӣ") with some explanation of the reasons for revenue decline in recent period due to the Pandemic COVID-19 and other situation. Besides on p. 4 of PBS-2 provides a projection of total revenue in the narrative: "In 2021, the total amount of state budget revenues is expected to reach 27.3 billion Somoni, including from current incomes in the amount of 20.2 billion somoni, grants to support the budget 300.0 million Somoni, special funds budget organizations and institutions 2.1 billion Somoni and implementation of projects. Public investment is expected to reach 4.7 billion somoni."

As PBS-1 has a discussion, and PBS-2 has projections of revenues by tax and non-tax categories, this also can qualify for an A score.

Peer Reviewer

Opinion: Agree

Comments: Нишондиҳандаҳои асосии ҳаҷми умумии даромади буҷети давлатӣ Main Indicators of State Budget Revenues

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?

GUIDELINES:

Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:

- the amount of net new borrowing needed in the upcoming budget year;
- the central government's total debt burden at the end of the upcoming budget year; and
- the interest payments on the outstanding debt for the upcoming budget year.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.

Answer:

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

Source:

- 1) PBS-1: <http://minfin.tj/downloads/тавзехот%202021-2023.pdf>
- 2) PBS-2: <http://minfin.tj/downloads/параметрҳои%20асосии%20буҷарат%202021-2023.pdf>

Comment:

In pBS-2 on pp. 3 and 6, item 14 you can see the government's total external and internal debt burden at the end of the upcoming budget year and the interest payments on the outstanding debt for the upcoming budget year (p.4 and 6, item 14 see "Пардохти қарзи берунии асосӣ", "Пардохти қарзи дохилии асосӣ", "Пардохти ғоизҳои қарзи асосӣ") for FY 2021 and projection for 2022-2023. But the estimate of net new borrowing needed in the upcoming budget year is not presented in the PBS. The general description of the total external and internal debt burden as well as the estimate of its interest payments is presented in the PBS-1 on p. 10 (see "Ҳизматрасонӣ ва идоракунии қарзи давлатӣ"). These figures present debt repayment, which doesn't count as total outstanding debt (where we are looking for a projection of total debt stock owed at the end of 2021). You can also see the budget deficit at the bottom for p. 3 of PBS-2, which counts as net new borrowing. So we can conclude that PBS documents present deficit and interest payments (p. 3, PBS-2) but no reporting of total debt outstanding. So my answer is "b".

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.

To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.

Answer:

a. Yes, multi-year expenditure estimates are presented.

Source:

1) PBS-1: <http://minfin.tj/downloads/параметрҳои%20асосии%20бучет%202021-2023.pdf>

2) PBS-2: <http://minfin.tj/downloads/тавзеҳот%202021-2023.pdf>

Comment:

In PBS-1 on pp. 4-6, columns 1-4 of the lines following the "Total expenditures of the budget" (Ҳаҷми умумии хароҷоти Бучети давлатӣ) present expenditure estimates for a multi-year period BY+1 and +2. The general description of the multi-year expenditure estimates is also presented in the PBS-2 on p. 12, see (Нишондиҳандаҳои асосии даромад, хароҷот ва касри бучети давлатӣ барои давраи миёнамуҳлат (солҳои 2022 - 2023)). So my answer is "a".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of the three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications.

Answer:

b. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

Source:

1) Law of the Republic of Tajikistan "On state budget of the Republic of Tajikistan for 2021":

<http://minfin.tj/downloads/закон%20рӯ%20о%20государственном%20бюджете%20на%202021%20год.pdf>

2) Expenditures of the republican budget according to the program classification for 2021: <http://minfin.tj/downloads/prilozenie%202.pdf>

3) Budget of the Social Insurance and Pensions Agency under the Government of the Republic of Tajikistan for 2021:

<http://minfin.tj/downloads/prilozenie%203.pdf>

4) Revenues and expenditures of the budget of the Social Insurance and Pensions Agency under the Government of the Republic of Tajikistan for 2021: <http://minfin.tj/downloads/prilozenie%204.pdf>

Comment:

The Enacted budget and its supplementary documents present expenditures only by functional and economic classifications. See articles 6, 8 on pp. 3-6 of the link#1 above. The separate report that relates to the administrative union is presented only for the Social Insurance and Pensions Agency under the Government of the Republic of Tajikistan, see links#3,4 above. But expenditures of the state budget by administrative classification are not presented in the Enacted budget (link#1).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

Answer:

Economic classification
Functional classification

Source:

- 1) Law of the Republic of Tajikistan "On state budget of the Republic of Tajikistan for 2021":
<http://minfin.tj/downloads/закон%20рт%20о%20государственном%20бюджете%20на%202021%20год.pdf>
- 2) Expenditures of the republican budget according to the program classification for 2021: <http://minfin.tj/downloads/prilozenie%202.pdf>
- 3) Budget of the Social Insurance and Pensions Agency under the Government of the Republic of Tajikistan for 2021:
<http://minfin.tj/downloads/prilozenie%203.pdf>
- 4) Revenues and expenditures of the budget of the Social Insurance and Pensions Agency under the Government of the Republic of Tajikistan for 2021: <http://minfin.tj/downloads/prilozenie%204.pdf>

Comment:

The Enacted budget and its supplementary documents present expenditures only by functional and economic classifications. See articles 6, 8 on pp. 3-6 of the link#1 above. The separate report that relates to the administrative union is presented only for the Social Insurance and Pensions Agency under the Government of the Republic of Tajikistan, see links#3,4 above. But expenditures of the state budget by administrative classification are not presented in the Enacted budget (link#1).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.

Answer:

b. Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

Source:

Expenditures of the republican budget according to the program classification for 2021: <http://minfin.tj/downloads/prilozenie%202.pdf>

Comment:

The MoF started to implement program budgeting in Tajikistan and published Appendix 2 to Article 7 of the Law of the Republic of Tajikistan "On the State Budget of the Republic of Tajikistan for 2021" dated November 20, 2020, No. 1724 named as "Expenditures of the republican budget according to the program classification for 2021" (see link above). Here you can see that information about budget expenditures by programs is presented for most of the sectors of the economy (education, health, social insurance, energy sector etc.) but not all. The program expenditures is not presented by following sectors as: state and municipal management, housing and communal services, sector of industry and construction. So my answer is option "b".

Peer Reviewer

Opinion: Agree

Comments: Appendix 2 to article 7 of the Law of the Republic of Tajikistan "On the State Budget of the Republic of Tajikistan for 2021" dated November 20, 2020, No. 1724 The expenditures of the republican budget for the program classifications for 2021 (division of programs:)

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category" – that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Enacted Budget must present revenue estimates classified by category.

Answer:

a. Yes, the Enacted Budget presents revenue estimates by category.

Source:

Law of the Republic of Tajikistan "On state budget of the Republic of Tajikistan for 2021":

<http://minfin.tj/downloads/закон%20рт%20о%20государственном%20бюджете%20на%202021%20год.pdf>

Comment:

Total tax revenue in amount – 18802035 th. somoni and non-tax revenue in – 1397965 th. somoni is provided in article 1, item 1 of the EB, see p.1. Individual sources of tax revenues and other non-tax revenues of the republican budget are presented in article 5 on p.3. Proportion of tax and nontax revenues is presented in the article 13, p.7-9.

Peer Reviewer

Opinion: Agree

Comments: It is brought in the Art 1 of the EBP

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.

To answer "a," the Enacted Budget must present all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer "d" applies if individual sources of revenue are not presented.

Answer:

b. Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

Source:

Law of the Republic of Tajikistan "On state budget of the Republic of Tajikistan for 2021":

<http://minfin.tj/downloads/закон%20рт%20о%20государственном%20бюджете%20на%202021%20год.pdf>

Comment:

As I see the practice didn't change since the previous OBS round.

The EB includes individual source of revenues only for 10 sources as VAT (internal and external) -6538226 th.somoni, Excise (internal and external) - 440920 th.somoni, sales tax - 12112 th. somoni, the tax for sale of natural resources - 262233 th.somoni, income tax, tax on road users etc. (see p.3,

article 5 of the EB - link above).

But according to the Law on state finance of the Republic of Tajikistan (article 10) there are other individual sources of the republican budget which must be presented in the EB but not presented in the practice as: revenues from paid services provided by public authorities and budgetary institutions under the jurisdiction of these authorities; Profit of the National Bank of Tajikistan according to the standards established by the legislation of the Republic of Tajikistan; Income from the sale of state stocks and reserves, interest on government investments, dividends from financial assets; Income funds levied in favor of the state in the manner of criminal and administrative penalties; Incomes of the republican budget at the expense of extra-budgetary sources and others. Somehow, looking at the detail provided, as compared to the IMF GFS standards, we would count the categories presented as individual sources because of the 11499132 thousand in revenues declared in the budget, 88% of them are shown in individual sources, and as to the IMF GFS standards other non-tax revenue would not count. So with 88%, this question scores a 'b'.

Peer Reviewer

Opinion: Agree

Comments: I have no additional comment, the researcher provided a detailed commentary

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?

GUIDELINES:

Question 63 asks about three key estimates related to 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;*
- *the interest payments on the outstanding debt for the budget year.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.

Answer:

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

Source:

Law of the Republic of Tajikistan "On state budget of the Republic of Tajikistan for 2021":

<http://minfin.tj/downloads/закон%20от%20%20государственном%20бюджете%20на%202021%20год.pdf>

Comment:

Two of the three elements are presented in the EB: article 3 does show the deficit for 2021, which counts for next new borrowing, as well as interest payments on debt on p. 6.

The information related to the amount of total outstanding debt is not presented in the EB.

So my answer is "b".

Peer Reviewer

Opinion: Agree

Comments: More detailed information on debt and borrowing is presented in the Program of State Borrowing for 2021 and prognosis for 2022 and

2023, which can be found in the MinFin website: http://minfin.tj/downloads/files/programa_gvz%20rt.pdf

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.)

GUIDELINES:

Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components 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.*

To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.

Answer:

c. The Citizens Budget provides information, but it excludes some core elements.

Source:

The CB for FY 2020: <http://minfin.tj/downloads/citizens'%20budget-en.pdf>

Comment:

The CB contains information about expenditure and revenue totals on 5-8. On p. 5 the CB presents information about revenues of the state and republican budget including tax, non tax and individual sources of revenue. On p. 6 you can see forecast of revenues of the state budget for 2021-2022 and analyses of transfers to subnational governments.

Page 7 of the CB provides information about the total expenditures of the state budget in 2020 and its functional classification. Change in the expenditure of the state budget of the Republic of Tajikistan in 2019-2020 is also provided. P.8 presents information about expenditures of the Republican budget. Detail analyses of budget expenditures by sectors of the economy is provided on pp. 10-13.

The CB also on p.4 contains information about macroeconomic forecast upon which the budget is based which includes the forecast of main macroeconomic indicators as GDP, nominal and real GDP growth, inflation rate, national currency exchange rate, budget expenditures and debt servicing. But unfortunately the CB doesn't provide information about the main policy initiatives in the budget and contact information for follow-up by citizens.

As the CB excludes some core elements my option is "c".

Peer Reviewer

Opinion: Agree

Comments: The CB contains all information, however it is difficult to call it a citizen budget, since the format is a big document and provides less infographic and visualization. Even though there were many capacity building trainings for MInFin staff about citizen budget drafting and production. European Union within Support to Select Sectors of the Public Finance Management Reforms in Tajikistan since 2015 helped MinFin to produce and publish CB, however the gaps remain the same: It lacks simplicity and accessibility required for ordinary citizens to pick up necessary information. It also lacks the recommendations of IBP CB Guide - to be drafted in consultation with citizens and widely disseminated.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.

To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.

Answer:

b. A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.

Source:

1) The general link to Citizen's budgets for FY 2020 and 2021:

<http://minfin.tj/index.php?do=static&page=%C3%F0%E0%E6%E4%E0%ED%F1%EA%E8%E9%20%C1%FE%E4%E6%E5%F2>

2) Direct link to the Citizen's Budget 2021: <http://minfin.tj/downloads/bujeti%20shahrvandi-2021.pdf>

3) Direct link to the Citizen's Budget 2020: <http://minfin.tj/downloads/citizens%20budget-en.pdf>

4) Citizen's Budget 2019: <http://minfin.tj/downloads/гражданский%20бюджет%202019.pdf>

Comment:

As to the practice the MoF publishes the CBs only on its official website (see links above) and no other sources of dissemination are used.

Peer Reviewer

Opinion: Agree

Comments: In addition, budget transparency related technical assistance projects, i.e. Public Finance Management Reforms Support Program implemented by Open Society Institute and funded by FCDO also widely disseminated during local capacity building trainings for Civil Society activists and citizens in their pilot districts and regions covering more than 1000 target recipients <https://www.osiaf.tj/pages/23>

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

Comments: <http://sarmoya.tj/%D0%B3%D1%80%D0%B0%D0%B6%D0%B4%D0%B0%D0%BD%D1%81%D0%BA%D0%B8%D0%B9-%D0%B1%D1%8E%D0%B4%D0%B6%D0%B5%D1%82-%D0%BD%D0%B0-2020-%D0%B3%D0%BE%D0%B4/> <https://www.dialog.tj/news/minfin-tadzhikistana-razmestil-na-svoem-sajte-grazhdanskij-byudzhet-na-2020-god> as well as the news on the publication of the Citizens Budget was published on the Facebook page of the Ministry of Finance

Researcher Response

The information about the CB was also posted on Facebook page: <https://www.facebook.com/vazoratimoliya>

IBP Comment

To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Social media dissemination is considered an additional means of dissemination, so the score can be revised to B.

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

GUIDELINES:

Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.

To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

Answer:

d. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

Source:

Methodological guide for producing and publishing of the CB: http://minfin.tj/downloads/files/dasturamal_106_1.pdf

Comment:

The study and interview with officials from the MoF show that at the moment the MoF doesn't use any wide consultations with public or any focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. Only within the project of the Ope Society Institute Assistance Foundation of Tajikistan and DFID there were expert consultations and methodical assistance provided to ministry employees so that to improve the quality of the CB and as a result the MoF produced and published "Methodological guide for producing and publishing of the CB" which was approved by the Decree of the Minister of finance of Tajikistan on 29th Sept. 2020. And this guide includes information about necessary procedures for state and local authorities to be taken for assessing the public needs about the content and quality of the CB - see articles 67, 70, 71 on p. 17. Article 67 stipulate that the official departments must provide contact details for people who interested in the information and can provide people needs for CB. Besides article 70 provides that questionnaires related to obtaining the opinion of citizens on the usefulness and depending on the prepared budget structure to determine the degree of its adequacy, when publishing the civil budget, must be carried out by the

MoF and official bodies responsible for development of the CB.

But as practise show the MoF developed some new mechanisms but they are not used by public yet. So my answer is "d".

Peer Reviewer

Opinion: Agree

Comments: PFM Program was a good project for establishing communication channel of the MinFin with citizens. However the project implemented during 2015-2020 was completed and no similar project is on place now. Also, within EITI Secretariat a certain channel is established http://minfin.tj/downloads/Postanovlenie_%20449.pdf

Government Reviewer

Opinion: Agree

67. Are "citizens" versions of budget documents published throughout the budget process?

GUIDELINES:

Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.

To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.

Answer:

c. A citizens version of budget documents is published for at least one stage of the budget process.

Source:

1) The general link to Citizen's budgets for FY 2020 and 2021:

<http://minfin.tj/index.php?do=static&page=%C3%F0%E0%E6%E4%E0%ED%F1%EA%E8%E9%20%C1%FE%E4%E6%E5%F2>

2) Direct link to the Citizen's Budget 2021: <http://minfin.tj/downloads/bujeti%20shahrvandi-2021.pdf>

3) Direct link to the Citizen's Budget 2020: <http://minfin.tj/downloads/citizens%20budget-en.pdf>

4) Citizen's Budget 2019: <http://minfin.tj/downloads/гражданский%20бюджет%202019.pdf>

Comment:

As to the practice the MoF produces and publishes the citizens version of budget documents during the enactment phase of the budget process. See all CBs published as simplified versions of the enacted budget for FY 2019-2021.

Peer Reviewer

Opinion: Agree

Comments: It publishes CB once the budget is approved

Government Reviewer

Opinion:

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

GUIDELINES:

Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

Answer:

b. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

Source:

1) Report on the execution of the State budget of the Republic of Tajikistan in the first quarter of 2020:

<http://minfin.tj/downloads/hisobot%201%20kv%202020.pdf>

2) Report on the execution of the State budget of the Republic of Tajikistan in the second quarter of 2020:

<http://minfin.tj/downloads/hisobot%202%20kv%202020.pdf>

3) Report on the execution of the State budget of the Republic of Tajikistan in the third quarter of 2020:

<http://minfin.tj/downloads/hisobot%209%20mo%202020.pdf>

4) Report on the execution of the State budget of the Republic of Tajikistan in 2019:

<http://minfin.tj/downloads/хисобот%20оид%20ба%20иҷрои%20бучети%20давлати%20барои%20соли%202019.pdf>

Comment:

In practice the IYRs provide actual expenditures only by functional and economic classifications, information by administrative classification is not provided.

If you look at the latest IYR used in this survey - Report on the execution of the State budget of the Republic of Tajikistan in the third quarter of 2020 (link# 3) on pp. 5-12 you can see Functional classification of expenditures provided for state, republican and local budgets - "Иҷрои қисми вазифавии бучети давлатӣ ба 1 октябри соли 2020", "Иҷрои қисми вазифавии бучети ҷумҳуриявӣ ба 1 октябри соли 2020", "Иҷрои қисми вазифавии бучетҳои маҳаллӣ ба ҳолати 1 октябри соли 2020".

Expenditures of the state, republican and local budgets by economic classification are provided on pp. 12-18 see "Иҷрои қисми иқтисодии бучети давлатӣ ба ҳолати 1 октябри соли 2020", "Иҷрои қисми иқтисодии бучети ҷумҳуриявӣ ба ҳолати 1 октябри соли 2020", "Иҷрои қисми иқтисодии бучетҳои маҳаллӣ ба ҳолати 1 октябри соли 2020".

The same classifications of budget expenditures is provided in other IYRs (see links# 1, 2, 4). Expenditures by administrative classification is not provided in the YRs.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:

Economic classification

Functional classification

Source:

- 1) Report on the execution of the State budget of the Republic of Tajikistan in the first quarter of 2020:
<http://minfin.tj/downloads/hisobot%201%20kv%202020.pdf>
- 2) Report on the execution of the State budget of the Republic of Tajikistan in the second quarter of 2020:
<http://minfin.tj/downloads/hisobot%202%20kv%202020.pdf>
- 3) Report on the execution of the State budget of the Republic of Tajikistan in the third quarter of 2020:
<http://minfin.tj/downloads/hisobot%209%20moha%202020.pdf>
- 4) Report on the execution of the State budget of the Republic of Tajikistan in 2019:
<http://minfin.tj/downloads/хисобот%20оид%20ба%20ичроиши%20бучети%20давлати%20барои%20соли%202019.pdf>

Comment:

If you look at the latest IYR used in this survey - Report on the execution of the State budget of the Republic of Tajikistan in the third quarter of 2020 (link# 3) on pp. 5-12 you can see Functional classification of expenditures provided for state, republican and local budgets -"Иҷрои қисми вазифавии бучети давлатӣ ба 1 октябри соли 2020", "Иҷрои қисми вазифавии бучети ҷумҳуриявӣ ба 1 октябри соли 2020", "Иҷрои қисми вазифавии бучетҳои маҳаллӣ ба ҳолати 1 октябри соли 2020".

Expenditures of the state, republican and local budgets by economic classification are provided on pp. 12-18 see "Иҷрои қисми иқтисодии бучети давлатӣ ба ҳолати 1 октябри соли 2020", "Иҷрои қисми иқтисодии бучети ҷумҳуриявӣ ба ҳолати 1 октябри соли 2020", "Иҷрои қисми иқтисодии бучетҳои маҳаллӣ ба ҳолати 1 октябри соли 2020".

The same classifications of budget expenditures is provided in other IYRs (see links# 1, 2, 4). Expenditures by administrative classification is not provided in the YRs.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.

Answer:

d. No, the In-Year Reports do not present actual expenditures by program.

Source:

- 1) Report on the execution of the State budget of the Republic of Tajikistan in the first quarter of 2020:
<http://minfin.tj/downloads/hisobot%201%20kv%202020.pdf>
- 2) Report on the execution of the State budget of the Republic of Tajikistan in the second quarter of 2020:
<http://minfin.tj/downloads/hisobot%202%20kv%202020.pdf>
- 3) Report on the execution of the State budget of the Republic of Tajikistan in the third quarter of 2020:
<http://minfin.tj/downloads/hisobot%209%20moha%202020.pdf>
- 4) Report on the execution of the State budget of the Republic of Tajikistan in 2019:
<http://minfin.tj/downloads/хисобот%20оид%20ба%20ичроиши%20бучети%20давлати%20барои%20соли%202019.pdf>

Comment:

No, the In-Year Reports do not present actual expenditures by program.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.

To answer "a," comparisons must be made for expenditures presented in the In-Year Reports

Answer:

a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

Source:

1) Report on the execution of the State budget of the Republic of Tajikistan in the first quarter of 2020:

<http://minfin.tj/downloads/hisobot%201%20kv%202020.pdf>

2) Report on the execution of the State budget of the Republic of Tajikistan in the second quarter of 2020:

<http://minfin.tj/downloads/hisobot%202%20kv%202020.pdf>

3) Report on the execution of the State budget of the Republic of Tajikistan in the third quarter of 2020:

<http://minfin.tj/downloads/hisobot%209%20mo%202020.pdf>

4) Report on the execution of the State budget of the Republic of Tajikistan in 2019:

<http://minfin.tj/downloads/хисобот%20оид%20ба%20ичроиши%20бучети%20давлати%20барои%20соли%202019.pdf>

Comment:

Yes of course as to the methodology of developing the IYRs which used by the MoF all IYRs provide comparison of actual expenditures to-date with the enacted (planned) levels. For instance if you look at expenditures by functional classification "Иҷрои қисми вазифавии бучети давлатӣ ба 1 октябри соли 2020 " provided on p.5 of the latest IYR (see link#3) you can see that expenditures are provided by columns: Enacted value (Нақша), Actual (Иҷроиш) and compare by Percentage of execution (Ҷоиши иҷро). The same is for all types of expenditures.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Questions 71 asks whether In-Year Reports present actual revenues by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," In-Year Reports must present revenue estimates classified by category.

Answer:

a. Yes, In-Year Reports present actual revenue by category.

Source:

1) Report on the execution of the State budget of the Republic of Tajikistan in the first quarter of 2020:

<http://minfin.tj/downloads/hisobot%201%20kv%202020.pdf>

2) Report on the execution of the State budget of the Republic of Tajikistan in the second quarter of 2020:

<http://minfin.tj/downloads/hisobot%202%20kv%202020.pdf>

3) Report on the execution of the State budget of the Republic of Tajikistan in the third quarter of 2020:

<http://minfin.tj/downloads/hisobot%209%20mo%202020.pdf>

4) Report on the execution of the State budget of the Republic of Tajikistan in 2019:

<http://minfin.tj/downloads/хисобот%20оид%20ба%20ичроиши%20бучети%20давлати%20барои%20соли%202019.pdf>

Comment:

Yes, In-Year Reports present actual revenue by category such as tax and non-tax. Look at the latest IYR (link #3) or any other report provided in the links in the source box and you can see on pp. 2-3 execution of the budget revenue for 1 October 2020 "Даромади бучети давлати ба ҳолати 1 октябри соли 2020". Articles 4 and 5 - "IV. Воридоти андозҳо", "V. Воридоти ғайриандозӣ" present revenues by tax and non-tax categories including individual sources.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.

To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.

Answer:

a. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

Source:

- 1) Tax code of the Republic of Tajikistan: https://andoz.tj/docs/kodex/Tax%20Code__17-09-2012_RT_en.pdf
- 2) Report on the execution of the State budget of the Republic of Tajikistan in the first quarter of 2020: <http://minfin.tj/downloads/hisobot%201%20kv%202020.pdf>
- 3) Report on the execution of the State budget of the Republic of Tajikistan in the second quarter of 2020: <http://minfin.tj/downloads/hisobot%202%20kv%202020.pdf>
- 4) Report on the execution of the State budget of the Republic of Tajikistan in the third quarter of 2020: <http://minfin.tj/downloads/hisobot%209%20moha%202020.pdf>
- 5) Report on the execution of the State budget of the Republic of Tajikistan in 2019: <http://minfin.tj/downloads/хисобот%20оид%20ба%20ичроиши%20бучети%20давлати%20барои%20соли%202019.pdf>

Comment:

According to the Tax Code of the Republic of Tajikistan, there are 8 national and 2 local taxes (article 6, items 2, 3 on p.5 - link#1 above). National taxes include: the personal income tax; the corporate profit tax; the value-added tax; the excise taxes; the social tax; the taxes on natural resources; the road users tax; the cotton fiber and primary aluminum sales tax. Local taxes established by this Code and brought in force by legislative acts of local authorities in cities and

districts include: the tax on vehicles; the immovable taxes.

So when you look at individual sources of revenue of the state, republican and local budgets (see point "IV. Воридоти андозҳо" on pp. 2, 3, and point "Даромадҳо" on p. 4 - link#4) you can see all individual sources of revenue as stipulated in the Tax Code.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.

To answer "a," comparisons must be made for revenues presented in the In-Year Reports.

Answer:

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

Source:

1) Report on the execution of the State budget of the Republic of Tajikistan in the first quarter of 2020:

<http://minfin.tj/downloads/hisobot%201%20kv%202020.pdf>

2) Report on the execution of the State budget of the Republic of Tajikistan in the second quarter of 2020:

<http://minfin.tj/downloads/hisobot%202%20kv%202020.pdf>

3) Report on the execution of the State budget of the Republic of Tajikistan in the third quarter of 2020:

<http://minfin.tj/downloads/hisobot%209%20mo%202020.pdf>

4) Report on the execution of the State budget of the Republic of Tajikistan in 2019:

<http://minfin.tj/downloads/хисобот%20оид%20ба%20ичроиши%20бучети%20давлати%20барои%20соли%202019.pdf>

Comment:

Yes. According to the structure of the budget document the IYRs provide revenues in tables (see block revenue of the state budget for 1 Oct. 2020 "Даромади бучети давлати ба ҳолати 1 октябри соли 2020" on p.2, link#3) and the first column includes the sources of revenue, second column presents enacted level, third column presents actual execution, fourth - compare the percentage of execution between actual and enacted levels.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 74 asks about three key estimates related to borrowing and debt:

- *the amount of net new borrowing so far during the year;*
- *the central government's total debt burden at that point in the year; and*
- *the interest payments to-date on the outstanding debt.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.

Answer:

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

Source:

- 1) Report on the execution of the State budget of the Republic of Tajikistan in the first quarter of 2020:
<http://minfin.tj/downloads/hisobot%201%20kv%202020.pdf>
- 2) Report on the execution of the State budget of the Republic of Tajikistan in the second quarter of 2020:
<http://minfin.tj/downloads/hisobot%202%20kv%202020.pdf>
- 3) Report on the execution of the State budget of the Republic of Tajikistan in the third quarter of 2020:
<http://minfin.tj/downloads/hisobot%209%20moha%202020.pdf>
- 4) Report on the execution of the State budget of the Republic of Tajikistan in 2019:
<http://minfin.tj/downloads/хисобот%20оид%20ба%20ичроиши%20бучети%20давлати%20барои%20соли%202019.pdf>

Comment:

None of the three estimates related to government borrowing and debt are not presented in the IYRs. The IYRs present only general accounting line "2841 - "Repayment of loans (debts) and credits" ("Пардохти қарзҳо ва ссудаҳо" - see p. 14, link #3) which might represent the interest payments to-date on the outstanding debt, but still its difficult to assess due to the lack of detailed information specifically on interest payments as compared to debt principal repayments. That's why my answer is "d".

Peer Reviewer

Opinion: Agree

Comments: The coverage for these questions: the amount of net new borrowing so far during the year; the central government's total debt burden at that point in the year; and the interest payments to-date on the outstanding debt - can be found in the following documents: 1) Program of state foreign borrowing for 2021 and prognosis for 2022 and 2023: http://minfin.tj/downloads/files/programa_gvz%20rt.pdf 2) Explanatory Note to the Medium-Term Plan of Public Debt Management Reform of the Republic of Tajikistan for 2021-2023: <http://minfin.tj/downloads/files/explanatory%20note%20to%20the%20medium-term%20debt%20management%20reform%20plan%20of%20the%20republic%20of%20tajikistan%20for%202021-2023.pdf> 3) Medium-term plan for public debt management reform of the Republic of Tajikistan for 2021-2023: <http://minfin.tj/downloads/files/medium-term%20debt%20management%20reform%20plan%20of%20the%20republic%20of%20tajikistan%20for%202021-2023.pdf> 4) Public Debt Management Strategy Of the Republic of Tajikistan for 2021-2023: <http://minfin.tj/downloads/files/strategy%20for%202021-2023.pdf>

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.)

GUIDELINES:

Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.

Answer:

d. No, information related to composition of total actual debt outstanding is not presented.

Source:

- 1) Report on the execution of the State budget of the Republic of Tajikistan in the first quarter of 2020:
<http://minfin.tj/downloads/hisobot%201%20kv%202020.pdf>
- 2) Report on the execution of the State budget of the Republic of Tajikistan in the second quarter of 2020:

<http://minfin.tj/downloads/hisobot%20%20kv%202020.pdf>

3) Report on the execution of the State budget of the Republic of Tajikistan in the third quarter of 2020:

<http://minfin.tj/downloads/hisobot%209%20moha%202020.pdf>

4) Report on the execution of the State budget of the Republic of Tajikistan in 2019:

<http://minfin.tj/downloads/хисобот%20оид%20ба%20ичроиши%20бучети%20давлати%20барои%20соли%202019.pdf>

Comment:

None of the three estimates related to information related to composition of total actual debt outstanding is not presented. in the IYRs. The IYRs present only general accounting line "2841 - "Repayment of loans (debts) and credits" ("Пардохти қарзҳо ва ссудаҳо" - see p. 14, link #3) which might represent the interest payments to-date on the outstanding debt, but still its difficult to assess due to the lack of detailed information. That's why my answer is "d".

Peer Reviewer

Opinion: Agree

Comments: The Ministry of Finance published all debt-related documents in dedicated page: <http://minfin.tj/index.php?do=static&page=gosdolg> 1)

Program of state foreign borrowing for 2021 and prognosis for 2022 and 2023: http://minfin.tj/downloads/files/programa_gvz%20rt.pdf 2)

Explanatory Note to the Medium-Term Plan of Public Debt Management Reform of the Republic of Tajikistan for 2021-2023:

<http://minfin.tj/downloads/files/explanatory%20note%20to%20the%20medium-term%20debt%20management%20reform%20plan%20of%20the%20republic%20of%20tajikistan%20for%202021-2023.pdf> 3)

Medium-term plan for public debt management reform of the Republic of Tajikistan for 2021-2023: <http://minfin.tj/downloads/files/medium-term%20debt%20management%20reform%20plan%20of%20the%20republic%20of%20tajikistan%20for%202021-2023.pdf> 4)

Public Debt Management Strategy Of the Republic of Tajikistan for 2021-2023: <http://minfin.tj/downloads/files/strategy%20for%202021-2023.pdf>

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year underway, and provides an explanation of the update.

Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.

To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.

Answer:

d. No, the estimates for macroeconomic forecast have not been updated.

Source:

n/a

Comment:

The MYR is not produced

Peer Reviewer

Opinion: I choose not to review this question

Comments: MYR is not published and that's why the questions are not applicable in this context, However the MinFin requires from state institutions and companies to report on mid-year basis Accounting reporting of the state and private companies (in Tajik and Russian published in 2010)

(<http://minfin.tj/downloads/Shaklhoihujathoiavaliy.pdf>). Though the Decree #106 of the Minister of Finance Mr Fayzullo Kahhorzoda from

29/09/2020 on adopting the Guidelines on developing MYR and Guidelines on developing Citizen budget and publishing on websites

(http://minfin.tj/downloads/files/dasturamal_106_2.pdf) suggests that from 15 July they should work on developing MYR and publish it by 1 August

Decree of the Minister of Finance on adopting and producing MYR and the Guidelines (September 2020) are published on MinFin website

(http://minfin.tj/downloads/files/dasturamal_106_2.pdf), however this was not implemented yet

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year underway, and provides an explanation of the update. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.

Answer:

d. No, expenditure estimates have not been updated.

Source:

n/a

Comment:

The MYR is not produced

Peer Reviewer

Opinion: I choose not to review this question

Comments: MYR is not published and that's why the questions are not applicable in this context, However the MinFin requires from state institutions and companies to report on mid-year basis Accounting reporting of the state and private companies (in Tajik and Russian published in 2010) (<http://minfin.tj/downloads/Shaklhoihujathoiavaliy.pdf>). Though the Decree #106 of the Minister of Finance Mr Fayzullo Kahhorzoda from 29/09/2020 on adopting the Guidelines on developing MYR and Guidelines on developing Citizen budget and publishing on websites (http://minfin.tj/downloads/files/dasturamal_106_2.pdf) suggests that from 15 July they should work on developing MYR and publish it by 1 August Decree of the Minister of Finance on adopting and producing MYR and the Guidelines (September 2020) are published on MinFin website (http://minfin.tj/downloads/files/dasturamal_106_2.pdf), however this was not implemented yet

Government Reviewer

Opinion: Agree

78. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 78 asks if expenditure estimates for the budget year underway in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

Source:

n/a

Comment:
MYR is not produced

Peer Reviewer

Opinion: I choose not to review this question

Comments: MYR is not published and that's why the questions are not applicable in this context, However the MinFin requires from state institutions and companies to report on mid-year basis Accounting reporting of the state and private companies (in Tajik and Russian published in 2010) (<http://minfin.tj/downloads/Shaklhoihujathoiavaliy.pdf>). Though the Decree #106 of the Minister of Finance Mr Fayzullo Kahhorzoda from 29/09/2020 on adopting the Guidelines on developing MYR and Guidelines on developing Citizen budget and publishing on websites (http://minfin.tj/downloads/files/dasturamal_106_2.pdf) suggests that from 15 July they should work on developing MYR and publish it by 1 August Decree of the Minister of Finance on adopting and producing MYR and the Guidelines (September 2020) are published on MinFin website (http://minfin.tj/downloads/files/dasturamal_106_2.pdf), however this was not implemented yet

Government Reviewer

Opinion: Agree

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:

None of the above

Source:

n/a

Comment:

MYR is not produced

Peer Reviewer

Opinion: Agree

Comments: MYR is not published and that's why the questions are not applicable in this context, However the MinFin requires from state institutions and companies to report on mid-year basis Accounting reporting of the state and private companies (in Tajik and Russian published in 2010) (<http://minfin.tj/downloads/Shaklhoihujathoiavaliy.pdf>). Though the Decree #106 of the Minister of Finance Mr Fayzullo Kahhorzoda from 29/09/2020 on adopting the Guidelines on developing MYR and Guidelines on developing Citizen budget and publishing on websites (http://minfin.tj/downloads/files/dasturamal_106_2.pdf) suggests that from 15 July they should work on developing MYR and publish it by 1 August Decree of the Minister of Finance on adopting and producing MYR and the Guidelines (September 2020) are published on MinFin website (http://minfin.tj/downloads/files/dasturamal_106_2.pdf), however this was not implemented yet

Government Reviewer

Opinion: Agree

79. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway for individual programs?

GUIDELINES:

Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program for the budget year underway. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by

program in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present expenditure estimates by program.

Source:

n/a

Comment:

MYR is not produced

Peer Reviewer

Opinion: I choose not to review this question

Comments: MYR is not published and that's why the questions are not applicable in this context, However the MinFin requires from state institutions and companies to report on mid-year basis Accounting reporting of the state and private companies (in Tajik and Russian published in 2010) (<http://minfin.tj/downloads/Shaklhoihujathoiavaliy.pdf>). Though the Decree #106 of the Minister of Finance Mr Fayzullo Kahhorzoda from 29/09/2020 on adopting the Guidelines on developing MYR and Guidelines on developing Citizen budget and publishing on websites (http://minfin.tj/downloads/files/dasturamal_106_2.pdf) suggests that from 15 July they should work on developing MYR and publish it by 1 August Decree of the Minister of Finance on adopting and producing MYR and the Guidelines (September 2020) are published on MinFin website (http://minfin.tj/downloads/files/dasturamal_106_2.pdf), however this was not implemented yet

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year underway, and provides an explanation of the update. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.

Answer:

d. No, revenue estimates have not been updated.

Source:

n/a

Comment:

MYR is not produced

Peer Reviewer

Opinion: I choose not to review this question

Comments: MYR is not published and that's why the questions are not applicable in this context, However the MinFin requires from state institutions and companies to report on mid-year basis Accounting reporting of the state and private companies (in Tajik and Russian published in 2010) (<http://minfin.tj/downloads/Shaklhoihujathoiavaliy.pdf>). Though the Decree #106 of the Minister of Finance Mr Fayzullo Kahhorzoda from 29/09/2020 on adopting the Guidelines on developing MYR and Guidelines on developing Citizen budget and publishing on websites (http://minfin.tj/downloads/files/dasturamal_106_2.pdf) suggests that from 15 July they should work on developing MYR and publish it by 1 August Decree of the Minister of Finance on adopting and producing MYR and the Guidelines (September 2020) are published on MinFin website (http://minfin.tj/downloads/files/dasturamal_106_2.pdf), however this was not implemented yet

Government Reviewer

Opinion: Agree

81. Does the Mid-Year Review of the budget present updated revenue estimates for the budget year underway by category (such as tax and non-tax)?

GUIDELINES:

Question 81 asks whether revenue estimates for the budget year underway in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must present revenue estimates classified by category.

Answer:

b. No, the Mid-Year Review does not present revenue estimates by category.

Source:

n/a

Comment:

MYR is not produced

Peer Reviewer

Opinion: I choose not to review this question

Comments: MYR is not published and that's why the questions are not applicable in this context, However the MinFin requires from state institutions and companies to report on mid-year basis Accounting reporting of the state and private companies (in Tajik and Russian published in 2010) (<http://minfin.tj/downloads/Shaklhoihujathoiavaliy.pdf>). Though the Decree #106 of the Minister of Finance Mr Fayzullo Kahhorzoda from 29/09/2020 on adopting the Guidelines on developing MYR and Guidelines on developing Citizen budget and publishing on websites (http://minfin.tj/downloads/files/dasturamal_106_2.pdf) suggests that from 15 July they should work on developing MYR and publish it by 1 August Decree of the Minister of Finance on adopting and producing MYR and the Guidelines (September 2020) are published on MinFin website (http://minfin.tj/downloads/files/dasturamal_106_2.pdf), however this was not implemented yet

Government Reviewer

Opinion: Agree

82. Does the Mid-Year Review of the budget present updated individual sources of revenue for the budget year underway?

GUIDELINES:

Question 82 asks whether revenue estimates for individual sources of revenue for the budget year underway are presented in the Mid-Year Review. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.

Answer:

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

Source:

n/a

Comment:

MYR is not produced

Peer Reviewer

Opinion: I choose not to review this question

Comments: MYR is not published and that's why the questions are not applicable in this context, However the MinFin requires from state institutions

and companies to report on mid-year basis Accounting reporting of the state and private companies (in Tajik and Russian published in 2010) (<http://minfin.tj/downloads/Shaklhoihujathoiavaliy.pdf>). Though the Decree #106 of the Minister of Finance Mr Fayzullo Kahhorzoda from 29/09/2020 on adopting the Guidelines on developing MYR and Guidelines on developing Citizen budget and publishing on websites (http://minfin.tj/downloads/files/dasturamal_106_2.pdf) suggests that from 15 July they should work on developing MYR and publish it by 1 August Decree of the Minister of Finance on adopting and producing MYR and the Guidelines (September 2020) are published on MinFin website (http://minfin.tj/downloads/files/dasturamal_106_2.pdf), however this was not implemented yet

Government Reviewer
Opinion: Agree

83. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

GUIDELINES:

Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year underway, and provides an explanation of the update.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- *The amount of net new borrowing required during the budget year;*
- *The central government's total debt burden at the end of the budget year; and*
- *The interest payments on the outstanding debt for the budget year.*

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.

Answer:

d. No, estimates of government borrowing and debt have not been updated.

Source:

n/a

Comment:

MYR is not produced

Peer Reviewer

Opinion: I choose not to review this question

Comments: MYR is not published and that's why the questions are not applicable in this context, However the MinFin requires from state institutions and companies to report on mid-year basis Accounting reporting of the state and private companies (in Tajik and Russian published in 2010) (<http://minfin.tj/downloads/Shaklhoihujathoiavaliy.pdf>). Though the Decree #106 of the Minister of Finance Mr Fayzullo Kahhorzoda from 29/09/2020 on adopting the Guidelines on developing MYR and Guidelines on developing Citizen budget and publishing on websites (http://minfin.tj/downloads/files/dasturamal_106_2.pdf) suggests that from 15 July they should work on developing MYR and publish it by 1 August Decree of the Minister of Finance on adopting and producing MYR and the Guidelines (September 2020) are published on MinFin website (http://minfin.tj/downloads/files/dasturamal_106_2.pdf), however this was not implemented yet

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report

Answer:

d. No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.

Source:

n/a

Comment:

The YER is not available to the public

Peer Reviewer

Opinion: I choose not to review this question

Comments: MYR is not published and that's why the questions are not applicable in this context. However, the MinFin requires from state institutions and companies to report on a mid-year basis Accounting reporting of the state and private companies (in Tajik and Russian published in 2010) (<http://minfin.tj/downloads/Shaklhoihujathoiavaliy.pdf>). Though the Decree #106 of the Minister of Finance Mr Fayzullo Kahhorzoda from 29/09/2020 on adopting the Guidelines on developing MYR and Guidelines on developing Citizen budget and publishing on websites (http://minfin.tj/downloads/files/dasturamal_106_2.pdf) suggests that from 15 July they should work on developing MYR and publish it by 1 August. Decree of the Minister of Finance on adopting and producing MYR and the Guidelines (September 2020) are published on MinFin website (http://minfin.tj/downloads/files/dasturamal_106_2.pdf), however this was not implemented yet.

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)?

GUIDELINES:

Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.

Answer:

d. No, the Year-End Report does not present expenditure estimates by any expenditure classification.

Source:

n/a

Comment:

The YER is not available to the public

Peer Reviewer

Opinion: I choose not to review this question

Comments: YER is not published or publicly available.

Government Reviewer
Opinion: Agree

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:

None of the above

Source:

n/a

Comment:

The YER is not available to the public

Peer Reviewer

Opinion: Agree

Comments: YER is not published or publicly available.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.

Answer:

d. No, the Year-End Report does not present expenditure estimates by program.

Source:

n/a

Comment:

The YER is not available to the public

Peer Reviewer

Opinion: I choose not to review this question

Comments: YER is not published or publicly available.

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?

GUIDELINES:

Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.

Answer:

d. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.

Source:

n/a

Comment:

The YER is not available to the public

Peer Reviewer

Opinion: I choose not to review this question

Comments: YER is not published or publicly available.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 88 asks whether revenue estimates in the Year-End Report are presented by "category"—that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Year-End Report must present revenue estimates classified by category.

Answer:

b. No, the Year-End Report does not present revenue estimates by category.

Source:

n/a

Comment:

The YER is not available to the public

Peer Reviewer

Opinion: I choose not to review this question

Comments: YER is not published or publicly available.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.

To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.

Answer:

d. No, the Year-End Report does not present individual sources of revenue.

Source:

n/a

Comment:

The YER is not available to the public

Peer Reviewer

Opinion: I choose not to review this question

Comments: YER is not published or publicly available.

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?

GUIDELINES:

Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- the amount of net new borrowing required during the budget year;
- the central government's total debt burden at the end of the budget year; and
- the interest payments on the outstanding debt for the budget year.

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.

Source:

n/a

Comment:

The YER is not available to the public

Peer Reviewer

Opinion: I choose not to review this question

Comments: YER is not published or publicly available.

Government Reviewer

Opinion: Agree

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:

None of the above

Source:

n/a

Comment:

The YER is not available to the public

Peer Reviewer

Opinion: Agree

Comments: YER is not published or publicly available.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.

To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if 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, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

Source:

n/a

Comment:

The YER is not available to the public

Peer Reviewer

Opinion: I choose not to review this question
Comments: YER is not published or publicly available.

Government Reviewer
Opinion: Agree

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:
None of the above

Source:
n/a

Comment:
The YER is not available to the public

Peer Reviewer
Opinion: Agree
Comments: YER is not published or publicly available.

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:
d. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

Source:
n/a

Comment:
The YER is not available to the public

Peer Reviewer
Opinion: Disagree
Suggested Answer:
d. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.
Comments: YER is not published or publicly available.

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?

GUIDELINES:

Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).

Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

Source:

n/a

Comment:

The YER is not available to the public

Peer Reviewer

Opinion: I choose not to review this question

Comments: YER is not published or publicly available.

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?

GUIDELINES:

Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.

To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

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

Source:

n/a

Comment:

The YER is not available to the public

Peer Reviewer

Opinion: I choose not to review this question

Comments: YER is not published or publicly available.

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?

GUIDELINES:

Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented

Answer:

d. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

Source:

n/a

Comment:

The YER is not available to the public

Peer Reviewer

Opinion: I choose not to review this question

Comments: YER is not published or publicly available.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

Answer:

b. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

Source:

n/a

Comment:

The YER is not available to the public

Peer Reviewer

Opinion: I choose not to review this question

Comments: YER is not published or publicly available.

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?

GUIDELINES:

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- *Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more detail.*
- *Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<https://www.issai.org/pronouncements/issai-400-compliance-audit-principles/>) for more details.*
- *Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<https://www.issai.org/pronouncements/issai-300-performance-audit-principles/>) for more details.*

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

Answer:

d. The SAI has not conducted any of the three types of audits, or has not made them available to the public.

Source:

<https://sai.tj/index.php/tj/isobot-o>

Comment:

During the research no any AR was available to the public and no other audit reports were published on the website, especially for 2018 or 2019 BY.

Peer Reviewer

Opinion: Agree

Comments: In accordance with Article 1 of the Law of the Republic of Tajikistan "On the Chamber of Accounts": The Chamber of Accounts is the supreme authority of financial control of the Republic of Tajikistan that conducts an independent external audit of the state budget execution and prepares proposals for its improvement. It reports to Parliament on how public money was spent by the government (Ministry of Finance) (close to performance audit), thus providing assurance to Parliament and government added value by helping improve public services. These notifications are made through the Finance and Economy Committee, the committee that which analysis the reports of the Account's Chamber of the Republic of Tajikistan. Also, through the Finance and economy Committee, Parliament approves the budget and appoints the Account's chamber of the Republic of Tajikistan external auditors, which ensures their independence.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.

The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.

Answer:

d. No expenditures have been audited.

Source:

n/a

Comment:

The AR is not available to the public

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?

GUIDELINES:

Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.

The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if 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. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.

Answer:

d. No extra-budgetary funds have been audited.

Source:

n/a

Comment:

The AR is not available to the public

Peer Reviewer

Opinion: I choose not to review this question

Comments: AR is not published or publicly available

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.

To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.

Answer:

b. No, the annual Audit Report(s) does not include an executive summary.

Source:

n/a

Comment:

The AR is not available to the public

Peer Reviewer

Opinion: I choose not to review this question

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?

GUIDELINES:

Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.

To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.

Answer:

d. No, the executive does not report on steps it has taken to address audit findings.

Source:

Interview with official representative of the MoF.

Comment:

As to the interview the MoF prepares internal reports relating to the steps taken to address audit findings which is often presented to the Khukumat (Executive Government) of the Republic of Tajikistan, but these reports are not published online.

Peer Reviewer

Opinion: Agree

Comments: No information was found online.

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?

GUIDELINES:

Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive’s progress in addressing audit recommendations.

To answer “a,” the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A “b” response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A “c” response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer “a,” “b,” or “c” may be selected, even if the Audit Report is not made publicly available. A “d” response applies if neither the SAI nor the legislature reports on the executive’s steps to address audit findings.

Answer:

d. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

Source:

- 1) Reports of the SAI: <https://sai.tj/index.php/tj/isobot-o>
- 2) Report of the activity of the Accounting Chamber of the Republic of Tajikistan for 9 months of 2020: <https://sai.tj/images/Hujatho/Hisobotho/Nuhmoha2020.pdf>

Comment:

On the website of the SAI there are some reports published which present some information of the activity of the SAI which cover actions taken for compensation of financial losses, but there is no information on steps the executive has taken to address audit recommendations.

Peer Reviewer

Opinion:

Comments: Pursuant to Article 5 of the Law “On the Chamber of Accounts”, dated 2013 the Chamber of Accounts provides an opinion on the draft state budget and its execution in accordance with the established procedure. It also inspects the use of the received and spent state budget funds by the Government, as well as the proper management of public resources. The Chamber of Accounts was created as the supreme audit authority. Using national audit standards and international standards, the Chamber of Accounts conducts audits of the Government annual reports on the state budget execution as well as audits of central government authorities representing the majority, but not all budget expenditures and revenues. Independence of the Chamber of Accounts is compromised by its inability to primarily determine its annual work plan based on an independent risk assessment as required by INTOSAI standards and guidelines.. The COA was formally admitted to the International Organization of Supreme Audit Institutions (INTOSAI) in November 2013. Given that the COA was only recently established, the development of the audit function in Tajikistan requires a long-term vision. (Government of Tajikistan - PEFA Assessment 2017) Other existing mechanisms in budget transparency is World Bank funded PEFA (Public Expenditure and Financial Accountability Assessment), (<https://www.pefa.org/global-report-2020/report/what-is-pefa>) The last assessment was conducted in 2017 (<https://www.pefa.org/sites/pefa/files/2020-02/TJ-Nov17-PFMPR-Public%20with%20highlights.pdf>)

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, “independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance”, and with “a forward-looking ex ante diagnostic task”. In practice, they come in two main forms:

- *Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or*
- *Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>) and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).*

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', *OECD Journal on Budgeting* 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:

d. No, there is no IFI.

Source:

<https://sai.tj/index.php/ru/predsedatel/intosai>

Comment:

Tajikistan has not yet established an IFI. But somehow the SAI is working closely with international coordination body for audit institutions - INTOSAI and actively implements the modern foreign practice in its activity in Tajikistan which means that the Accounting Chamber is implementing the best world standards and practise in its activity. And we hope that in a near future the SAI will follow best foreign practice and will establish IFI.in Tajikistan.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. 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. Comments: Support to Public Finance Management Reform Program supported by DFID (2015-2020) provided support to contractor in Dushanbe DAI (Development Alternatives International <https://www.dai.com/>) within the framework of Tajikistan–Support to Parliamentary Oversight of the Public Financial Management Process in the Tajikistan Parliament (SPFM) (<https://www.dai.com/our-work/projects/tajikistan-support-parliamentary-oversight-public-financial-management-process>) which supported Parliament Economy and Finance Committee to established Parliament Budget office (www.pbo.tj), however it was a project-based and foreign donors funding based and its sustainability is not maintained Sample Activities of DAI with Parliament Economic and Finance Committee Training and advisory support to the EFC and other parliamentary committees to improve their capacity to conduct financial oversight. Mentor the Secretariat to produce high-quality evidence-based research and analysis to support the EFC in carrying out its functions. Work with civil society and media partners to implement citizen engagement mechanisms to improve parliamentary transparency and responsiveness. Support broader engagement by the U.K. Department for International Development and the World Bank with the Tajik government on financial oversight and revenue management. Select Results of DAI with Parliament Economic and Finance Committee Conducted training for 1,020 members of parliament, parliamentary staff, and representatives of local government, civil society groups, and the media on: the budget process, parliamentary oversight, pre-budget review, budget execution analysis, regulatory impact assessment, and budgetary impact assessment. Held a successful conference on parliamentary financial oversight in 2017, a crucial step in obtaining buy-in. Conducted a study tour to the United Kingdom on parliamentary financial oversight. Contributed legislative amendments to Tajikistan's Tax Code, the reform of which was approved by the President of the Republic of Tajikistan in February 2018. The amended legislation will improve tax administration processes, leading to more equitable treatment of individual taxpayers, and support efforts to reduce corruption. Developed a parliamentary oversight guide with Open Society Institute Tajikistan. Developed a parliamentary handbook on the selection of budget projects. Developed three methodological guides on regulatory impact assessment, budgetary impact assessment, and budget execution analysis.

Government Reviewer

Opinion: Agree

Researcher Response

I disagree with peer reviewer. The DAI project was aimed to support consultative, training, analytical and capacity building of the Committee for the economics and finance of the Parliament and had no obligations to act as IFI.

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

GUIDELINES:

Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent

forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.

To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

Answer:

d. 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.

Source:

n/a

Comment:

No, there is no IFI

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c, 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.

Comments: www.pbo.tj http://www.pbo.tj/ru/activity/roundtables/round-table-30-03-2017/Press-release_Eng..pdf

Government Reviewer

Opinion: Agree

IBP Comment

Thank you to the peer reviewer for the comments. See the researcher's response to the question of whether this project counts as an IFI in question 103. The researcher's response of D is confirmed.

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

GUIDELINES:

Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.

To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.

Answer:

d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

Source:

n/a

Comment:

No, there is no IFI

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.

Answer:

d. Never, or there is no IFI.

Source:

n/a

Comment:

No, there is no IFI

Peer Reviewer

Opinion: I choose not to review this question

Comments: pbo.tj

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 107 asks whether the legislature debated budget policies prior to the tabling of the Executive's Budget Proposal for the most recent budget year before the research cut-off date. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)

A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.

To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.

Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.

Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).

Answer:

d. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

Source:

n/a

Comment:

No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal. It was the effect of the assistance of the project "Support of the finance management" by DAI which during the last round of the OBS was providing consultation services to the Committee for economics and finance of the Parliament and assisted to organize the legislative committee debate before tabling the EBP. But unfortunately the DAI project is closed and as a result no such initiatives are provided by the Committee itself.

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 108 examines how far in advance of the start of the most recent budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>)).

For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.

To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

Answer:

c. The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.

Source:

Interview with the representative of the MoF

Comment:

The EBP for 2021 was tabled to the Parliament in the beginning of November 2020 - 4 Nov. 2020 which is within two months before the start of the budget year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.

In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.

To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.

Answer:

a. The legislature approves the budget at least one month in advance of the start of the budget year.

Source:

- 1) Parliament news "The MPs approved the Law of the state budget of Tajikistan for 2021": <https://parlament.tj/news/660-loi-ai-onuni-um-urii-to-ikiston-dar-borai-bu-eti-davlatii-um-urii-to-ikiston-baroi-soli-2021-va-durnamoi-nishondi-anda-oi-bu-eti-davlat-baroi-soli-2022-2023-az-onibi-vakilon-yakdilon-abul-gardid>
- 2) Direct link to the news <http://parlament.tj/news/конуни-чумхурии-тоҷикистон-дар-борай-буҷети-давлатии-чумхурии-тоҷикистон-барои-соли-2019-қабул-гардид/>
- 3) General link to the news ribbon: <http://parlament.tj/category/news/page/5/>
look at the news titled as "Қонуни Ҷумҳурии Тоҷикистон «Дар бораи Буҷети давлатии Ҷумҳурии Тоҷикистон барои соли 2019» қабул гардид. 23.11.2018" ("The law of the Republic of Tajikistan "About the state budget of the Republic of Tajikistan for 2019" was approved. 23.11.2018")

Comment:

As to the information provided by the Parliament the legislature approved the EBP on 18 November 2020 (see link above). In practice the Legislature approved the EBP for previous FYs also in November i.e. 2 months before the start of the budget year (see links #2,3 above).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.

The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.

Answer:

b. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

Source:

- 1) The Constitutional Law on the Parliament of Tajikistan (Majlisi Oli Majlisi Namoyandagon of the Republic of Tajikistan from 19 April 2000): http://mmk.tj/library/dar_borai_machlisi_olii_cht.doc

(http://mmk.tj/library/dar_borai_machlisi_olii_chn.doc) (article 37).

2) The law on Public finance of the Republic of Tajikistan, 2011:

http://mmk.tj/library/dar_borai_moliyai_davlatii_chn.doc (http://mmk.tj/library/dar_borai_moliyai_davlatii_chn.doc) (article 49, 51).

Comment:

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

Peer Reviewer

Opinion: Agree

Comments: On the meeting of the Government on 30 December 2020, a Law on amending the state Law of the Budget for 2021 was discussed (<http://prezident.tj/ru/node/24941>) The Law of the State Budget for 2021 was amended in 7 May 2021 Law of the Republic of Tajikistan dated May 7, 2021, №1782 "On amending and additions to the Law of the Republic of Tajikistan" On the State Budget of the Republic of Tajikistan for 2021 " Закон Республики Таджикистан от 7 мая 2021 года, №1782 "О внесении изменений и дополнений в Закон Республики Таджикистан "О государственном бюджете Республики Таджикистан на 2021 год"

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?

GUIDELINES:

Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").

If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.

Answer:

c. No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.

Source:

Interview with the member of Parliament

Comment:

As to the Interview of the member of Parliament the MPs has legal authority to amend the EBP but during committee and parliamentary discussion most of the member didn't use its right.

Peer Reviewer

Opinion: Agree

Comments: Law of the State Budget of Tajikistan for 2021 Article 26. Provisions on amendment of changes to the budget state 1. In excess or low condition of the budget revenue part of budget revenue State of the Republic of Tajikistan for year 2021, the Government of the Republic of Tajikistan Tajikistan may be part of income and expenditures of the state budget Republic of Tajikistan, including the parts of the income and expenditures Current for the year 2021 in accordance with the Law of the Republic of Tajikistan "in Regarding the public finance of the Republic of Tajikistan "without changing the amount The budget deficit shall make changes. 2. Due to changing the volume of production (works and services), maximum amount of price, tax rate, taxation base, as well as changes The structures and budget organizations and institutions that from regulatory legal acts The Ministry of Finance adopted by state bodies adopted by government agencies Tajikistan Change input parts and expenses in the respective budgets. Law on Public Finance Management of the Republic of Tajikistan Article 51 ...Government proposes to the Parliament on changes and amendments...(<http://mmk.tj/content/%D2%9B%D0%BE%D0%BD%D1%83%D0%BD%D0%B8-%D2%B7%D1%83%D0%BC%D2%B3%D1%83%D1%80%D0%B8%D0%B8-%D1%82%D0%BE%D2%B7%D0%B8%D0%BA%D0%B8%D1%81%D1%82%D0%BE%D0%BD-%D0%B4%D0%B0%D1%80-%D0%B1%D0%BE%D1%80%D0%B0%D0%B8-%D0%BC%D0%BE%D0%BB%D0%B8%D1%8F%D0%B8-%D0%B4%D0%B0%D0%B2%D0%BB%D0%B0%D1%82%D0%B8%D0%B8-%D2%B7%D1%83%D0%BC%D2%B3%D1%83%D1%80%D0%B8%D0%B8-%D1%82%D0%BE%D2%B7%D0%B8%D0%BA%D0%B8%D1%81%D1%82%D0%BE%D0%BD?>)

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?

GUIDELINES:

Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.

Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.

Please specify in your comment the name of the committee and the number of days it had available to examine the budget. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.

Answer:

c. 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.

Source:

- 1) <https://parlament.tj/news/645-loi-ai-onuni-um-urii-to-ikiston-dar-borai-bu-eti-davlatii-um-urii-to-ikiston-baroi-soli-2021-mavridi-barrasii-vakilon-aror-girift>
- 2) <https://parlament.tj/news/647-bu-eti-davlat-baroi-soli-2021-az-afzaliyat-oe-ki-az-payomi-peshvoi-muazzami-millat-ba-ma-lisi-olii-um-urii-to-ikiston-barmeoyad-ba-inobat-girifta-shudaast->

Comment:

In practice the EBP has been examined during the Assembly and committee hearings (see links above). But parliamentary committees do not publish reports on its findings.

Peer Reviewer

Opinion: Agree

Comments: I think it was due to the impact of DAI-DFID supporting Project on Parliament oversight of PFM and good coordination of Project manager Mr Rafkat Hasanov and other consultant on pushing MPs to analyze the budget proposal (and do their job!)

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?

GUIDELINES:

Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and

published a report with findings and recommendations prior the budget being adopted. Response “b” applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response “c” applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response “d” applies where sectoral committees did not examine the Executive’s Budget Proposal.

Please note that the examination of sectoral budgets by a specialized budget or finance committee is assessed in Question 112 and should not be considered for this question.

Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.

For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.

Answer:

c. 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.

Source:

- 1) Interview with MP
- 2) <https://parlament.tj/news/647-bu-eti-davlat-baroi-soli-2021-az-afzaliyat-oe-ki-az-payomi-peshvoi-muazzami-millat-ba-ma-lisi-olii-um-urii-to-ikiston-barmeoyad-ba-inobat-girifta-shudaast>

Comment:

As to the interview and some news feeds in practice the EBP ioften been examined on sector committees prior to the budget being adopted. But hey did not publish reports with findings and recommendations.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature’s review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer “a,” a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer “b” applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an “a” response.

Choose “c” if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer “d” applies where no committee examined in-year implementation.

If the answer is “a” or “b,” please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is “c,” please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

Answer:

c. Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.

Source:
Interview with the member of the Parliamentary committee

Comment:
In practice the Committee for economic and finance examine in-year implementation of the Enacted Budget during the relevant budget execution period by the report of the MoF. But unfortunately these reports are not published. It is a long term decline in practice.

Peer Reviewer

Opinion: Agree

Comments: It is correct that without external technical assistance influence it is difficult to make Parliament to do something.

Government Reviewer

Opinion: Agree

115. Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

GUIDELINES:

Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.

In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.

The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.

In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.

Answer:

a. 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.

Source:

1) Law "On Public Finance of the Republic of Tajikistan", 2011 (Article 50 on page 20):

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

(If the link is broken it can also be accessed here:

https://web.archive.org/web/20170713095217/http://mmk.tj/library/dar_borai_moliyai_davlatii_cht.doc or

<http://mmk.tj/content/%D2%9B%D0%BE%D0%BD%D1%83%D0%BD%D0%B8-%D2%B7%D1%83%D0%BC%D2%B3%D1%83%D1%80%D0%B8%D0%B8-%D1%82%D0%BE%D2%B7%D0%B8%D0%BA%D0%B8%D1%81%D1%82%D0%BE%D0%BD%D0%B4%D0%B0%D1%80-%D0%B1%D0%BE%D1%80%D0%B0%D0%B8-%D0%BC%D0%BE%D0%BB%D0%B8%D1%8F%D0%B8-%D0%B4%D0%B0%D0%B2%D0%BB%D0%B0%D1%82%D0%B8%D0%B8-%D2%B7%D1%83%D0%BC%D2%B3%D1%83%D1%80%D0%B8%D0%B8-%D1%82%D0%BE%D2%B7%D0%B8%D0%BA%D0%B8%D1%81%D1%82%D0%BE%D0%BD>)

2) The Parliament approved amendments to the EB in 27 Apr. 2020: <https://parlament.tj/ru/news/97-ba-onuni-um-urii-to-ikiston-dar-borai-ba-ajdgirii-davlatii-asnodi-olati-sha-rvand-ta-jiru-ilova-o-vorid-karda-meshavad>

3) The Parliament approved amendments to the EB in 26 June 2020:

<https://parlament.tj/news/153-az-sh-roi-ma-lisi-namoyandagon>

Comment:

Law "On Public Finance of the Republic of Tajikistan" stipulates in Article 54 that ministries and agencies are only allowed to execute only their approved budget, and Article 55 seems to regulate the redistribution of funds between line items within the cost estimates of ministries, agencies and other budget organizations, but not between different units.

Based on this it appears that funds cannot be shifted between different units based on executive authority alone, and it needs legislative approval, thus the score here is A.

Peer Reviewer

Opinion: Agree

Comments: 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. (Law on public finances of the Republic of Tajikistan)

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?

GUIDELINES:

Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.

Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

Answer:

d. 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.

Source:

- 1) The law on public finance of the Republic of Tajikistan (article 51, item 3): http://mmk.tj/library/dar_borai_moliyai_davlatii_cht.doc
- 2) The Parliament approved amendments to the EB in 27 Apr. 2020: <https://parlament.tj/ru/news/97-ba-onuni-um-urii-to-ikiston-dar-borai-ba-ajdgirii-davlatii-asnodi-olati-sha-rvand-ta-jiru-ilova-o-vorid-karda-meshavad>
- 3) The Parliament approved amendments to the EB in 26 June 2020: <https://parlament.tj/news/153-az-sh-roi-ma-lisi-namoyandagon>

Comment:

The regulation didn't change since the previous round. The spending excess revenue of the budget is stipulated in the Law on public finance of Tajikistan. Article 51, item 3 says that in case of the exceed of the revenue more than 10% of the planning results the Government must get prior approval of the legislature. In practice in the case of excess of revenue more than 10%, the Government sends the "Proposal of the amendments to the Law on state budget of Tajikistan" to the legislature which involves the seek of the use of exceed revenue and Parliament must discuss it within 15 days. As the Law regulates the use of the exceed revenue by getting prior approval of the legislature.

Note from IBP: To ensure cross-country comparison, IBP has clarified that shifts in the budget over 3% are considered excessive, and therefore are scored as D for this question. Since the shifts here are allowed up to 10%, the score for this question is revised from A to D based on a clarification of IBP's methodology, and not based on a change in practice.

Peer Reviewer

Opinion: Agree

Comments: (Article 51 of the Law on Public Finances of RT). 4. If the draft law of the Republic of Tajikistan on amendments to the Law of the Republic of Tajikistan on the established period, the Government of the Republic of Tajikistan shall have the right to receive the appropriate decision on this issue Non-reduce the state, unless otherwise provided in the Law of the Republic of Tajikistan for the relevant fiscal year.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.

Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.

Answer:

d. 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.

Source:

- 1) The law on public finance of the Republic of Tajikistan (article 51, item 3): http://mmk.tj/library/dar_borai_moliyai_davlatii_cht.doc
- 2) The Parliament approved amendments to the EB in 27 Apr. 2020: <https://parlament.tj/ru/news/97-ba-onuni-um-urii-to-ikiston-dar-borai-ba-ajdgirii-davlatii-asnodi-olati-sha-rvand-ta-jiru-ilova-o-vorid-karda-meshavad>
- 3) The Parliament approved amendments to the EB in 26 June 2020: <https://parlament.tj/news/153-az-sh-roi-ma-lisi-namoyandagon>

Comment:

The executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. For instance relating to the legal regulation the "In the case of a reduction or increase of the incomes to the budget, which could result in 10% or more change in revenue from the approved annual budget, the Government drafts the supplementary budget which involves changes and amendments to the Law on State Budget of Tajikistan for the relevant FY and submits it to the legislature for approval".

Note from IBP: To ensure cross-country comparison, IBP has clarified that shifts in the budget over 3% are considered excessive, and therefore are scored as D for this question. Since the shifts here are allowed up to 10%, the score for this question is revised from A to D based on a clarification of IBP's methodology, and not based on a change in practice.

Peer Reviewer

Opinion: Agree

Comments: 4. If the draft law of the Republic of Tajikistan on amendments to the Law of the Republic of Tajikistan on the established period, the Government of the Republic of Tajikistan shall have the right to receive the appropriate decision on this issue Non-reduce the state, unless otherwise provided in the Law of the Republic of Tajikistan for the relevant fiscal year.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)

To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)

Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.

Answer:

c. 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.

Source:

Interview with the member of the committee for economics and finance.

The Regulations of the Majlisi Namoyandagon of the Majlisi Oli of the Republic of Tajikistan:

https://www.legislationline.org/download/action/download/id/2140/file/Tajikistan_Rules_of_Procedure_Leg_Chamber_of_Parliament_RUhtm/preview

Comment:

As regulated by the Law on public finance the SAI submits the report on auditing of the YER to the President and Parliament of the Republic of Tajikistan by 1st October each year. And then the audit report is examined on the Committee discussions. As to the Interview the Committee examines the AR in practice but doesn't publish any report with findings and recommendations.

Peer Reviewer

Opinion: Agree

Comments: Law on the State Budget, Art 25 reads approving Budget execution report from the previous year, but it doesn't suggest about recommendations. Article 25. Approval of the report on execution of the state budget of the Republic of Tajikistan in 2019 1. Report on execution of the state budget of the Republic of Tajikistan in 2019 on income in the amount of 23469405 thousand somoni, on expenses in the amount of 23806644 thousand somoni with excess of expenses over income to approve in the amount of 337239 thousand somoni. 2. Actual expenditures of the state budget of the Republic of Tajikistan for the year 2019 for debt obligations of the Republic of Tajikistan, including for repayment of the main external debt, subject to its servicing to approve the amount of 1830502 thousand somoni.

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?

GUIDELINES:

Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.

To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

Answer:

a. 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.

Source:

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

Comment:

As stipulated in the Law on the Accounts Chamber the candidates for head and deputy head of the Accounting chamber are proposed by the

President of the Republic of Tajikistan and appointed by the Majlisi Namoyandagon Majlisi Oli (Parliament) of the Republic of Tajikistan - it means that final consent for appointments gives Parliament. That's why my answer is "a".

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Comments: Technically the answer is correct, but in fact, if President (Executive) recommends a certain candidate for the position of the SAI Head, Parliament never rejects, because the Parliament is not independent from Executive Office. Previously SAI was under the President, due to World Bank, DFID, EU structural adjustment initiatives, the SAI was established but its independence was under concern. COUNTRY PARTNERSHIP FRAMEWORK FOR THE REPUBLIC OF TAJIKISTAN FOR THE PERIOD FY19–FY23 April 12, 2019. There is little reliance on the country's PFM systems for the projects' implementation due to weakness in the systems. The latest PEFA report indicates that several critical elements of the country's PFM systems, such as external audit (Supreme Audit Institution - SAI), internal controls, accounting and financial reporting still remain weak. It still notes need for further improvements in monitoring and reporting of fiscal risks of SOEs, and absence of independent audit reports on the internal controls due to low degree of actual independence of the country's SAI. The capacity among accounting professionals in the country remains weak. The knowledge of public sector accountants on international accounting/financial reporting and auditing standards is limited.

<https://documents1.worldbank.org/curated/en/962981557781100857/pdf/Tajikistan-Country-Partnership-Framework-for-the-Period-of-FY19-FY23.pdf> Public Financial Management Reforms in Post-Conflict Countries. Synthesis Report, World Bank " External assessments of corruption are high and have not declined. Civil society and parliamentary agents are weak and neither affects any real influence on the reform agenda" Supreme Audit Institutions Independence Index. 2021 Global Synthesis Report. World Bank Level of SAI independence: Tajikistan (belongs to group E (lowest) - 0.5.5)

Government Reviewer

Opinion: Agree

IBP Comment

Thank you to the peer reviewer for the comment. In this case, even if the legislature does not in practice ever reject a proposed an appointment from the executive, but they have the legal authority to do so, the answer would still remain A for this question. The researcher's response is confirmed.

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?

GUIDELINES:

Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.

To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Answer:

a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

Source:

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

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

Comment:

According to the Law on Accounts Chamber (see link above) the head of the Accounts Chamber can be removed from office only by the final approval of the Majlisi Namoyandagon Majlisi Oli of the Republic of Tajikistan (the Parliament).

Peer Reviewer

Opinion: Agree

Comments: The Law on Account's Chamber Article 8. Legal status of members of the Accounts Chamber 1 The chairman, vice chairman and chief auditors have immunity. They cannot be arrested, detained, brought in, searched without the consent of the body that appointed them, except for the cases of their arrest at the scene of the crime. The chairman, deputy chairman and members of the Accounting Chamber also cannot be subjected to a personal search (search), except for cases when these actions are provided by law to ensure the safety of other people. 2. The chairman, deputy chairman and chief auditors may not be subject to administrative penalties imposed by the court without the consent of the body that appointed them. 3. The immunity of the chairman, deputy chairman and chief auditors of the Accounts Chamber extends to their housing, office premises and

transport, search and seizure in them, wiretapping of negotiations and their personal search, as well as seizure of correspondence, property and documents can be carried out only with the approval of the Supreme Of the Court of the Republic of Tajikistan and after the initiation of a criminal case against the chairman, deputy chairman and chief auditors, 4. Only the Prosecutor General of the Republic of Tajikistan may initiate a criminal case against the chairman, deputy chairman and chief auditors. 5. The criminal case against the chairman, deputy chairman and chief auditors is subject only to the Supreme Court of the Republic of Tajikistan. 6. The size of official salaries, as well as the conditions and procedure for paying salaries to the chairman, deputy and chief auditors of the Accounts Chamber are established by the President of the Republic of Tajikistan. 7. Members of the Accounts Chamber have the right to participate and speak at the meetings of the committees of the Majlisi Namoyandagon Majlisi Oli of the Republic of Tajikistan on issues related to the scope of the Accounts Chamber. The Chairman of the Accounts Chamber, or, in his absence, the Deputy Chairman, have the right to participate and speak at plenary meetings of the Majlisi Namoyandagon Majlisi Oli of the Republic of Tajikistan on issues related to the annual report of the Government of the Republic of Tajikistan on the execution of the state budget, participate in parliamentary hearings on the execution of the state budget, and also on other issues related to the tasks of the Accounts Chamber. 8. With regard to any actions taken to prevent a member and employee of the Accounts Chamber from fulfilling his official duties or to compel him to make decisions that contradict this Law, measures are taken as provided for by the legislation of the Republic of Tajikistan.

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.

Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then 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 directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.

Answer:

d. The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

Source:

The Law on the Accounts Chamber of the Republic of Tajikistan, 2011 (article 8, item 6):
http://mmk.tj/library/dar_borai_pralatai_hisoboti_cht.doc

Comment:

According to the Law on the Accounts Chamber (see link above) the budget of the SAI is determined by the executive (President), and the interview with official representative of SAI showed that in practice funding level is not consistent with the resources the SAI needs to fulfill its mandate. So my answer is "d". The change in the scoring from the last round is most likely a change in the subjective perception of SAI representatives regarding the point if the funding consistent with the resources the SAI needs to fulfill its mandate.

Peer Reviewer

Opinion: Agree

Comments: "As one of the drafters of the Law on the Accounts Chamber, I can say that its employees will have a very high immunity in the form of high salaries, rights, since they are not subject to anyone except the law," said the head of the executive office of the President of Tajikistan. More details: <https://asiaplustj.info/ru/news/tajikistan/power/20110609/m-davlatov-u-auditorov-schetnoi-palaty-tadzhikistana-budet-vysokii-immunitet>

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.

Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.

There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.

To answer "a," the SAI must have full discretion in law to decide which audits to undertake. Answer "b" applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SAI has some discretion, but significant legal limitations exist. Answer "d" applies if the SAI has no power at all to choose which audits to undertake

Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI's legal mandate and jurisdiction.

Answer:

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

Source:

The Law on the Accounts Chamber of the Republic of Tajikistan, 2011 (article 6, item 1):
http://mmk.tj/library/dar_borai_pralatai_hisoboti_cht.doc

Comment:

According to the legal regulation stipulated in the Law on the Accounts Chamber of the Republic of Tajikistan (article 6, item1) the Accounts Chamber selects the objects for auditing, decides which audit to take and what kind of methodology to use independently from any executive body and independently from the heads of those organizations which are selected for auditing. Thus we can conclude that the SAI has full discretion to decide which audits it wishes to undertake.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.

To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.

Answer:

d. No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

Source:

The Law on the Accounts Chamber of the Republic of Tajikistan, 2011 (article 36): http://mmk.tj/library/dar_borai_pralatai_hisoboti_cht.doc

Comment:

According to the Law on the Accounts Chamber of the Republic of Tajikistan (article 36) - "At least once every five years in order determined by the President of the Republic of Tajikistan, the quality of audits conducted by the Accounting Chamber is estimated, the conclusion of which is sent to the President of the Republic of Tajikistan and Majlisi Namoyandagon of the Majlisi Oli of the Republic of Tajikistan(Parlament)". There is no information available relating to the review of the audit process by an independent agency.

Peer Reviewer

Opinion: Agree

Comments: This question was a big concern among Development Partners of Tajikistan who pushing PFM and Public Administration Reforms in the country; Tajikistan: Public Expenditure and Financial Accountability Assessment: Performance report Tajikistan is receiving some technical assistance in the field of external audit, and as part of this assistance, the budget committee has been exposed to discussions about reforming the legal base for external audit and increasing parliament's role. However, this process is still at a very early stage. COUNTRY PARTNERSHIP FRAMEWORK FOR THE REPUBLIC OF TAJIKISTAN FOR THE PERIOD FY19–FY23 April 12, 2019 The latest PEFA report indicates that several critical elements of the country's PFM systems, such as external audit (Supreme Audit Institution - SAI), internal controls, accounting and financial reporting still remain weak. It still notes need for further improvements in monitoring and re- porting of fiscal risks of SOEs, and absence of independent audit reports on the internal controls due to low degree of actual independence of the country's SAI. The capacity among accounting professionals in the country remains weak. The knowledge of public sector accountants on international accounting/financial reporting and auditing standards is limited. <https://documents1.worldbank.org/curated/en/962981557781100857/pdf/Tajikistan-Country-Partnership-Framework-for-the-Period-of-FY19-FY23.pdf>

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?

GUIDELINES:

Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.

Answer:

d. Never.

Source:

n/a

Comment:

No public information is available regarding the participation of Senior Member of SAI in committee hearings

Peer Reviewer

Opinion: Agree

Comments: It is unfortunate that in SAI website instead of audit-related news only President speeches and other celebratory related events are published, on the news page of the site, also can be seen just congratulations and speeches but not news related the functions of the SAI. However, on the website a press release of the Annual Meeting of the SAI Administration which was held on 12 April 2021, is published and a report by Deputy Chairman of the SAI F.Ahmadzoda which suggests the following: In the first quarter of 2021, the Chamber of Accounts of the Republic of Tajikistan conducted 40 audits of ministries, departments, centers and groups for the implementation of investment projects, banks, businesses and other budgetary institutions and identified financial losses in the amount of 13216.1 thousand Somoni. From the total amount of revealed financial losses, illegal monetary and financial expenses 3952,4 thousand somoni, shortage and misappropriation of funds 320,0 thousand somoni, violation in repair and construction works 2994,2 thousand somoni, losses from sale and lease of state property 423,4 Somoni, loss of funds 1914.0 thousand Somoni, budget loss due to underestimated and covered taxes, mandatory payments and other payments to the state budget 3530.1 thousand Somoni and non-payment of state dividends 82.0 thousand Somoni. <https://sai.tj/index.php/tj/khabar/502-alasai-am-bast-oid-ba-fa-oliyati-palatai-isobi-um-urii-to-ikiston-dar-semo-ai-yakumi-soli-2021> In general, the coverage of the website starts with President's speech and ends with speech and congratulations, it's difficult to suggest that SAI is doing audit-related jobs and what's the level of its independence, after reviewing at least 50 links in the news section only 2 links were audit-related

Government Reviewer

Opinion: Agree

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

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See: https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning.

To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Interview with the head of the Department for cumulative planning of the state and republican budget Mr. Sarvar Kurboniyo

Comment:

At the moment the Ministry has the Instruction which stipulates recommendations of organization of public hearings on the behalf of the local executive bodies during the discussion of the local budgets. But there is no public participation mechanism on the level of discussion of the state budget.

Peer Reviewer

Opinion: Agree

Comments: The inclusion of public participation element, "conducting open budget hearings" were mainly due to Support to PFM Reforms Program which implemented a series of pre-budget and post-budget hearings in the districts and regions of South, North and SouthEast of the country. The first time it was mentioned in 2018 Mid-Term Review of the Ministry of Finance when it was recommended to regularly conduct budget hearings. It is already a good sign that in Guidelines for formulation of the State Budget for 2021 a note on organizing budget hearing is put in the budget formulation schedule.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.

To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.

Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

n/a

Comment:

The requirements for an "a" response are not met.

Peer Reviewer

Opinion: Agree

Comments: One of the focus of PFM programming at the local level was to increase the voices of the vulnerable group of population, however there is no exact differentiation in budget and finance area in the fields. There is a huge need to continue with technical assistance democratization intervention in the center as well in the regions where vulnerable people are underrepresented.

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

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

n/a

Comment:

The requirements for a "c" response or above are not met. Still there is no any specific regulation or mechanism for executives to engage public during budget formulation stage.

Peer Reviewer

Opinion: I choose not to review this question

Comments: The mechanism of public participation is not set, so the question not applicable. Public/Civil Society should also need to be active, curious and demand information from finance authorities. Also the Development Partners intervention is still required when formulating a new technical assistance projects on PFM or Public Administration reforms the similar FCDO did in 2015-2020

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?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) *The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.*

and/or

2) *The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.*

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

n/a

Comment:

Upon the legal basis I didn't find any regulation which could stipulate the possibilities of the public engagement in the process of the monitoring the implementation of the annual budget created or offered by the executive.

Peer Reviewer

Opinion: I choose not to review this question

Comments: The guideline on budget formulation for 2021 suggests to organize budget hearings, collect citizens suggestions and consider the include citizen recommendations in the actual budget. In fact, in the past PFM Program from Open Society Institute would organize the budget hearings jointly with officials from the Ministry of Finance (the last events were conducted in March 2020) after the reports of budget proposals by local finance departments heads citizens recommendations and suggestions would be collected and report to the ministry of finance for monitoring it. However, the official responds would never be received

Government Reviewer

Opinion: Agree

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

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.

To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.

Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

The Law on the Majlisi Oli of the Republic of Tajikistan, 2000: http://www.pbo.tj/upload/laws/o_madzhlisi_oli_respubliki_tadzhikistan.doc

The Law on public finance of the Republic of Tajikistan, 2011:

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

Comment:

There is no legal regulation which stipulates inclusiveness of the public to discuss their needs or engagement of some vulnerable groups during the implementation of the annual budget.

Peer Reviewer

Opinion: I choose not to review this question

Comments: Using the term of vulnerable and underrepresented not yet integrated into the narrative in budget formulation, however in the language of donors community, the implementers would cover this by inviting to the ad-hoc events and report on the quantitative indicators achieved during implementation phase. From other hand, the citizens have not come to realize that they are entitled to demand the information or service by the public/state authorities. When the public budget hearings would be announced, it was a challenge to make the local citizens to come to hear the report of the ministry of finance and its local unit' reports.

Government Reviewer
Opinion: Agree

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

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

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

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

n/a

Comment:

The mechanism of public engagement in the process of implementation of the annual budget is not used by the executive

Peer Reviewer

Opinion: I choose not to review this question

Government Reviewer

Opinion: Agree

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

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

1. Purpose
2. Scope
3. Constraints

- 4. Intended outcomes
- 5. Process and timeline

GUIDELINES:

This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.

Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.

Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.

Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.

Constraints refers to whether there are any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.

Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.

Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.

Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.

Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

n/a

Comment:

As to the practice the Executive doesn't engage with the public and doesn't provide comprehensive prior information.

Peer Reviewer

Opinion: I choose not to review this question

Comments: Information should be dragged from ministry of finance officials. Voluntarily they would not give it away An expert suggests that "The authorities believe that the distribution of budget funds is their personal monopoly. They fear that at some point people will first become interested in the expediency of spending, and then the question of civil control over the use of budget funds may even arise". More details:

<https://www.asiaplustj.info/ru/news/tajikistan/economic/20210818/lichnaya-monopoliya-ili-pochemu-byudzhet-tadzhikistana-ostaetsya-neproзрачnim>

Government Reviewer

Opinion: Agree

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

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- The inputs (e.g., a written transcript) received from the public and

- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)

Answer "b" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public and
- A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.

Answer "c" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

n/a

Comment:

The mechanism of public engagement in the process of implementation of the annual budget is not used by the executive. The executive doesn't publish any report about public inputs and how these inputs have been used as to the interview with officials such kind of engagement with citizens on the stage of budget formulation are not organized..

Peer Reviewer

Opinion: Agree

Comments: the mechanism of public participation is not set yet.

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?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are taken into account to improve budget monitoring, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- The inputs (e.g., a written transcript) received from the public and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)

Answer "b" applies when the executive provides a written document that includes:

- The inputs received (e.g., a written transcript) from the public and
- A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.

Answer "c" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public or

- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

n/a

Comment:

The mechanism of public engagement in the process of implementation of the annual budget is not used by the executive

Peer Reviewer

Opinion: I choose not to review this question

Comments: Not applicable since the mechanism is not set yet. I think along the reforming the PFM area, every department/ministry should create a department working with citizens/Public participation department and assign a certain staff to work on it on full time basis.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.

Please note that "timetable" refers to 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. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.

Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.

Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

1) Timetable for formulating the EBP (phase 2): <http://minfin.tj/downloads/instruksiya-ru-2021-2023%20faza-2.pdf>

Comment:

The analysis of the time table of the formulation of the EBP shows that the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget

Peer Reviewer

Opinion: Agree

Comments: The Guidelines of EBP formulation provides a small (3) paragraph on page 10 regarding organizing budget hearings and concluding it with Minutes and a list of recommendations, however it is not mentioned in the budget timetable: <http://minfin.tj/downloads/instruksiya-tj-2021-2023%20faza-2.pdf> 6. BUDGET DISCUSSION During the budget discussion, the Ministry of Finance, together with the budget requests, main budget funds distributors, which is responsible for the development and implementation of public policy in the relevant area, under discussion. Discuss the budget according to the conduct calendar discussion of the budget of the Ministry of Finance no later than the deadlines according to the calendar plan confirms and sends to main budget funds distributor. The budget discussion involves the submission of budget requests and draft budgets. local with the necessary accounts attached to the request and proposals of the line ministry, are considered. As a result of the budget discussion the protocol of comments / agreements is developed in which the comments and suggestions of all parties are reflected. The minutes shall be prepared by the members of the Budget Commission and signed by representatives of finance units or local authorities is delivered. If there are any objections to the outcome of the budget discussion, this Protocol for further consideration and adoption of the relevant decision by the draft Law of the

Republic Tajikistan "On the State Budget of the Republic of Tajikistan for 2021 and forecast of state budget indicators for 2021-2022 to the Commission Permanent budget under the Government of the Republic of Tajikistan will be.

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?

GUIDELINES

While questions 125 – 134 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See: https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

n/a

Comment:

I didn't find any information and facts of participation mechanisms used by line ministries.

Peer Reviewer

Opinion: Agree

Comments: Two legislation comes to my mind: - Law of the Republic of Tajikistan on citizens requests - Law of the Republic of Tajikistan on access to information.

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)?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.

Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).

To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs; but*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*
- *The legislature has a provision (via standing orders or in law) through which the public can submit their inputs, and members of the public or CSOs actively use it to submit opinions on the budget.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget

Answer:

d. The requirements for a "c" response or above are not met.

Source:

n/a

Comment:

No evidence that legislature committee(s) hold public hearings use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget are available. During the previous round there were some cases of organization of budget hearings in the regions of Tajikistan. The hearings and other such activities were mostly organized under the financial support and initiative of the DFID, DAI and OSI-AF-Tajikistan projects. As the projects ended no hearings are held by the Parliament or committee initiatives.

Peer Reviewer

Opinion: Agree

Comments: Agree, legislature committee (Finance and Economics Committee) supported by DAI project Parliament oversight in PFM reforms and established PBO Secretariat while the funding was maintained by DFID project

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

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.

Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

n/a

Comment:

No evidence that legislature committee(s) hold public hearings use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget are available.

Peer Reviewer

Opinion: Agree

Comments: No public hearings were conducted

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?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.

Answer "a" applies when the legislature provides a written document with:

- The inputs received from the public (e.g., a written transcript) and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).

Answer "b" applies when the legislature provides a written document that includes:

- The inputs received from the public (e.g., a written transcript) and
- A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).

Answer "c" applies when the legislature makes available a video recording of the relevant legislative session or provides a written document that includes:

- The inputs received from the public (e.g., a written transcript) or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

n/a

Comment:

No evidence that legislature committee(s) hold public hearings use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget are available.

Peer Reviewer

Opinion: Agree

Comments: No public hearings were conducted

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?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.

Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.

Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.

Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public; BUT
- There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.

Answer "c" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

n/a

Comment:

No evidence that legislature committee(s) hold public hearings use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget are available.

Peer Reviewer

Opinion: Agree

Comments: No public hearings on audit was conducted

Government Reviewer

Opinion: Agree

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

GUIDELINES:

This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).

Please note that formal mechanisms that do not explicitly seek the public's input in the audit program (such as general comment submission boxes on the SAI's website) should not be considered for this question.

Answer:

b. The requirements for an "a" response are not met.

Source:

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

Comment:

The Law on the Accounts Chamber doesn't include any formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program. Nor they exist in the practice.

Peer Reviewer

Opinion: Agree

Comments: SAI needs to establish a public participation department or unit. Also adapting their website and provide more information on audit would be helpful and include simplified chat box in the website or to create free toll help center

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?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.

Answer "a" applies when the Supreme Audit Institution provides a written document with:

- *The inputs received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the SAI provides a written document that includes:

- *The inputs received from the public and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.*

Answer "c" applies when the SAI provides a written document that includes:

- *The received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

n/a

Comment:

The information about the real practice of engagement of the public to SAI 's annual audit program, including inputs and feedbacks is not available.

Peer Reviewer

Opinion: Agree

Comments: Information about SAI activities and working with citizens component is very limited. SAI website published an information about SAI press conference (30 January 2020) however the information provided is very short and it is difficult to grasp any idea about the event <https://sai.tj/index.php/tj/khabar/357-nishasti-matbuoti> Media representatives provides more information than the public institutions: Asia Plus journalist Sayfiddin Karaev <https://www.asiaplustj.info/ru/news/tajikistan/economic/20210204/schetnaya-palata-tadzhikistana-nazvala-summutsherba-strane-v-2020-godu>

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.)?

GUIDELINES:

This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.

Answer:

b. The requirements for an "a" response are not met.

Source:

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

Comment:

The SAI doesn't maintain formal mechanisms through which the public can contribute to audit investigations

Peer Reviewer

Opinion: Agree

Comments: I think it would be very effective for SAI to include population in their audit endeavor by creating an open source website to gather tips on public institutions or service providers run by public funds

Government Reviewer

Opinion: Agree