

# Open Budget Survey 2023

Questionnaire

**Mongolia**

May 2024

# Country Questionnaire: Mongolia

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

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

**Answer:**

FY2023

**Source:**

**Comment:**

In accordance with Budget Law of Mongolia, fiscal year starts on January 1st.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Corresponds with Guidelines on Public Availability of Documents by IBP

**Government Reviewer**

**Opinion:** Agree

**Comments:** <https://legalinfo.mn/mn/detail?lawId=16530615696721> PBS which passed as a law on 2022/05/27 which includes major parametric for FY2023 fiscal statement, FY2024-2025 fiscal forecast.

## 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:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=50&year=2023> - Fiscal Framework Statement 2023 and Fiscal Forecast for 2024-2025 for the General Budget of Mongolia (draft submitted to the parliament and made publicly available on May 1, 2022)

<https://legalinfo.mn/mn/detail?lawId=16530615696721> - Law on Fiscal Framework Statement 2023 and Fiscal Forecast for 2024-2025 (approved on May 27, 2022)

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558> - Executive's Budget Proposal of Mongolia 2022 (submitted September 29, 2022)

<https://legalinfo.mn/mn/detail?lawId=16530615696721> - Law on Fiscal Framework Statement 2023 and Fiscal Forecast for 2024-2025 (amended on November 11, 2022)

<https://legalinfo.mn/mn/detail?lawId=16532003838331&showType=1> - Law on Amendment to Law on Fiscal Framework Statement 2023 and Fiscal Forecast for 2024-2025 (approved on November 11, 2022)

<https://www.parliament.mn/nn/19096/> - Link to State Information Bulletin ("Төрийн мэдээлэл" эмхэтгэлийн 2022 оны №47(1245))

published online on December 9, 2022.

<https://www.parliament.mn/files/348fb2a0b8684c1e8cc93881c7cf7a00/?d=1> - State Information Bulletin ("Төрийн мэдээлэл" ЭМХЭТГЭЛИЙН 2022 оны №47(1245)) of December 2, 2022.

**Comment:**

In accordance with Budget Law of Mongolia, PBS should be submitted to the parliament by May 1 and approved by the parliament by June 1 the year prior to the fiscal year. The executive submitted the draft 2023 PBS to the legislative which was made public on May 1, 2022 (first link above). The legislature approved the PBS on May 27, 2022 (second link above).

However, the 2023 PBS was amended on November 11, 2022, together with the approval of 2023 Budget. Draft for amendment to 2023 PBS was submitted together with EBP on September 29, 2022 (third link above).

The amendment to 2023 PBS was approved on November 11, 2022, together with the approval of 2023 Budget (fourth and fifth links above). The amended PBS and EB were published on December 9, 2022 in State Information Bulletin ("Төрийн мэдээлэл" ЭМХЭТГЭЛ" sixth and seventh links above). This means that the PBS was published less than a month before the EBP was submitted to the legislature.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested 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

**Comments:** The fact that the PBS was amended when the EBP was discussed, does not mean that the PBS was not submitted to the parliament and approved at least for months in advance of the budget year. In my understanding, the question does not assess whether PBS should be a binding document for the purposes of the next year's budget. This will also be consistent with the answer in the previous round of OBS.

**Government Reviewer**

**Opinion:** Disagree

**Suggested 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

**Comments:** According to the budget cycle dates stated on the Budget Law of Mongolia(<https://legalinfo.mn/mn/detail/122540>, the 2023 PBS proposal submitted to parliament 2022/04/29(<https://www.parliament.mn/nn/16963>) and was published on May 1, 2022 and passed as a law on 2022/05/27(<https://legalinfo.mn/mn/detail?lawId=16530615696721>). The EBP for FY 2023 was submitted to parliament on 2022/09/29 which shows that PBS was passed four months in advance of the EBP. To follow up on the researchers comment on FY2023 PBS was amended together with the FY2023 EBP submitted. This is irrelevant to the question asked since the FY2023 PBS has already passed as law 4 months before the EBP.

**Researcher Response**

Agree to change score to "A". Would like to revise comments section with the following: 2023 PBS proposal was submitted to parliament on 29/04/2022 (<https://www.parliament.mn/nn/16963>) and the document was published on 01/05/2022 (<http://iltod.mof.gov.mn/legacy?type=46&subType=50&year=2023>) and was approved as a law on 27/05/2022 (<https://legalinfo.mn/mn/detail?lawId=16530615696721>). It is worth noting that 2023 EBP which was submitted to the Legislature on September 29, 2022 (<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>) was not prepared based on indicators of 2023 PBS which was published on 1 May 2023. Instead, 2023 EBP was prepared based on the amended 2023 PBS which was submitted on the same day of submission of EBP.

**IBP Comment**

Thank you for your feedback. We have updated our response.

**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 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**  
1/5/2022

**Source:**

Comment:

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** 27/05/2022

**Comments:** The day of the approved document was published by the approver - the parliament (second link under Q2 - <https://legalinfo.mn/mn/detail?lawId=16530615696721> - Law on Fiscal Framework Statement 2023 and Fiscal Forecast for 2024-2025 (approved on May 27, 2022) )

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** 01/05/2022

**Comments:** PBS proposal was submitted to parliament on 29/04/2022 (<https://www.parliament.mn/nn/16963>) and document published on 01/05/2022 (<http://iltod.mof.gov.mn/legacy?type=46&subType=50&year=2023>) and approved as a law on 27/05/2022(<https://legalinfo.mn/mn/detail?lawId=16530615696721>). The date that researcher mentioned was the date of the amendment proposal.

**Researcher Response**

Agree to change answer to 01/05/2022. Would like to revise comments section with the following: 2023 PBS proposal was submitted to parliament on 29/04/2022 (<https://www.parliament.mn/nn/16963>) and the document was published on 01/05/2022 (<http://iltod.mof.gov.mn/legacy?type=46&subType=50&year=2023>) and was approved as a law on 27/05/2022 (<https://legalinfo.mn/mn/detail?lawId=16530615696721>). It is worth noting that 2023 EBP which was submitted to the Legislature on September 29, 2022 (<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalld=558>) was not prepared based on indicators of 2023 PBS which was published on 1 May 2023. Instead, 2023 EBP was prepared based on the amended 2023 PBS which was submitted on the same day of submission of EBP.

**IBP Comment**

Thank you for your feedback. We have updated our response.

**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:**

2023 PBS proposal was submitted to parliament on 29/04/2022 (<https://www.parliament.mn/nn/16963>) and the document was published on 01/05/2022 (<http://iltod.mof.gov.mn/legacy?type=46&subType=50&year=2023>) and was approved as a law on 27/05/2022 (<https://legalinfo.mn/mn/detail?lawId=16530615696721>).

It is worth noting that 2023 EBP which was submitted to the Legislature on September 29, 2022 (<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalld=558>) was not prepared based on indicators of 2023 PBS which was published on 1 May 2023. Instead, 2023 EBP was prepared based on the amended 2023 PBS which was submitted on the same day of submission of EBP.

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** The date that the PBS was approved initially by the parliament and released to public.

**Comments:** <https://legalinfo.mn/mn/detail?lawId=16530615696721> - Law on Fiscal Framework Statement 2023 and Fiscal Forecast for 2024-2025 (approved on May 27, 2022)

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** We should use the original PBS that's submitted to the parliament on 29/04/2022, published on 01/05/2022 and passed as law on 27/05/2022.

**Comments:** The PBS proposal was submitted on 29/04/2022 - <https://www.parliament.mn/nn/16963> published on 01/05/2023 -

<http://iltod.mof.gov.mn/legacy?type=46&subType=50&year=2023> passed as law on 27/05/2022 - <https://legalinfo.mn/mn/detail?lawId=16530615696721>

**Researcher Response**

Agree to change answer to 01/05/2022.

**IBP Comment**

Thank you for your feedback. We have updated our response.

**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:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=50&year=2023>

**Source:**

**Comment:**

Draft of amendment to 2023 PBS was published on budget information portal run by the MOF.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** <https://legalinfo.mn/mn/detail?lawId=16530615696721>

**Comments:** <https://legalinfo.mn/mn/detail?lawId=16530615696721> – Law on Fiscal Framework Statement 2023 and Fiscal Forecast for 2024-2025 (approved on May 27, 2022)

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** published FY2023 PBS: <http://iltod.mof.gov.mn/legacy?type=46&subType=50&year=2023> <https://legalinfo.mn/mn/detail?lawId=16530615696721>

**Comments:** Direct reference to the source is <http://iltod.mof.gov.mn/legacy?type=46&subType=50&year=2023>

**Researcher Response**

Revised the answer.

**IBP Comment**

Thank you for your feedback. We have updated our response.

**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:**

**Comment:**

Draft 2023 PBS is published in pdf format.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Other formats for the published approved PBS are HTML and Microsoft Word DOC. <https://legalinfo.mn/mn/detail?lawId=16530615696721> – Law on Fiscal Framework Statement 2023 and Fiscal Forecast for 2024-2025 (approved on May 27, 2022)

**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:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** PBS is publicly available so this question is not applicable.

**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:**

n/a

Source:

Comment:

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**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 2023 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2022/23."*

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

**Answer:**

Fiscal statement of FY2023 of Mongolia and FY2024-2025 fiscal projection law (МОНГОЛ УЛСЫН НЭГДСЭН ТӨСВИЙН 2023 ОНЫ ТӨСВИЙН ХҮРЭЭНИЙ МЭДЭГ ДЭЛ, 2024-2025 ОНЫ ТӨСВИЙН ТӨСӨӨЛЛИЙН ТУХАЙ ХУУЛЬ)

Source:

Comment:

**Peer Reviewer**

Opinion: Disagree

**Suggested Answer:** Law of Mongolia on General Budget Fiscal Framework Statement of Mongolia for 2023 and Fiscal Projections for 2024-2025 (МОНГОЛ УЛСЫН НЭГДСЭН ТӨСВИЙН 2023 ОНЫ ТӨСВИЙН ХҮРЭЭНИЙ МЭДЭГ ДЭЛ, 2024-2025 ОНЫ ТӨСВИЙН ТӨСӨӨЛЛИЙН ТУХАЙ)

**Comments:** <https://legalinfo.mn/mn/detail?lawId=16530615696721>

**Government Reviewer**

Opinion: Disagree

**Suggested Answer:** Fiscal statement of FY2023 of Mongolia and FY2024-2025 fiscal projection law (МОНГОЛ УЛСЫН НЭГДСЭН ТӨСВИЙН 2023 ОНЫ ТӨСВИЙН ХҮРЭЭНИЙ МЭДЭГ ДЭЛ, 2024-2025 ОНЫ ТӨСВИЙН ТӨСӨӨЛЛИЙН ТУХАЙ ХУУЛЬ)

**Comments:** МОНГОЛ УЛСЫН НЭГДСЭН ТӨСВИЙН 2023 ОНЫ ТӨСВИЙН ХҮРЭЭНИЙ МЭДЭГ ДЭЛ, 2024-2025 ОНЫ ТӨСВИЙН ТӨСӨӨЛЛИЙН ТУХАЙ ХУУЛЬ - <https://legalinfo.mn/mn/detail?lawId=16530615696721> (Fiscal statement of FY2023 of Mongolia and FY2024-2025 fiscal projection law)

**Researcher Response**

Revised answer.

**IBP Comment**

Thank you for your feedback. We have updated our response.

**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:**

www.mof.gov.mn (MOF's official website), <http://iltod.mof.gov.mn> (budget information portal run by the MOF)

**Comment:**

There is no "citizens' version" of the PBS

**Peer Reviewer**

**Opinion:** Agree

**Comments:** was not able to find online.

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:**

FY 2023

**Source:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558> - Executive's Budget Proposal of Mongolia 2022 (submitted September 29, 2022)

**Comment:**

Comment:

By Article 8.4.5 of the Budget Law, Executives submit the proposal for the next year by October 1 of each year (about 3 months before the start of the budget year).

The Executives submitted 2023 EBP to the Legislature on 29 September, 2022.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** corresponds with the guidelines

**Government Reviewer**

**Opinion:** Agree

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

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*



**Answer:**

29/9/2022

**Source:****Comment:**

The Executives submitted 2023 EBP to the Legislature on 29 September, 2022. The date of submission can be proven by <http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**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:**

a. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature

**Source:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>  
<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

By Article 8.4.5 of the Budget Law, Executives submit the proposal for the next year by October 1 of each year (about 3 months before the start of the budget year).

The Executives submitted 2023 EBP to the Legislature on 29 September, 2022. The date of submission can be proven by

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>

This was published and made available to the public on 1 October, 2022. The date of publication can be proven by <http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Peer Reviewer**  
Opinion: Agree

**Government Reviewer**  
Opinion: Agree

**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 2022 should be entered as 05/09/2022. 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:**  
1/10/2022

**Source:**

**Comment:**

**Peer Reviewer**  
Opinion: Agree  
Comments: could not find any other evidence

**Government Reviewer**  
Opinion: Agree  
Comments: <http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**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 can be proven by <http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Source:**

**Comment:**  
The Executives submitted 2023 EBP to the Legislature on 29 September, 2022. The date of submission can be proven by <http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>  
This was published and made available to the public on 1 October, 2022. The date of publication can be proven by <http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Peer Reviewer**  
Opinion: Agree  
Comments: no evidence to the contrary

**Government Reviewer**  
Opinion: Agree

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

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should 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://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558 https://online.flippingbook.com/view/240352611/

**Source:**

**Comment:**

**Peer Reviewer**  
Opinion: Agree

**Government Reviewer**  
Opinion: Agree

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

*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:**

c. No

**Source:**

**Comment:**

2023 EBP was published in HTML flipbook format.

**Peer Reviewer**  
Opinion: Agree

**Government Reviewer**  
Opinion: Agree

**Comments:** Details in Excel format have been provided upon the request by the required parties.

**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:**

e. Not applicable (the document is publicly available)

**Source:**

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**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:**

n/a

**Source:**

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**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 2022-23, 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 Budget of Mongolia for 2023 (in Mongolian: МОНГОЛ УЛСЫН ТӨСВИЙН ТӨСӨЛ 2023)

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** 2023 Budget Law Proposal of Mongolia (Монгол улсын 2023 оны төсвийн тухай хуулийн төсөл)

**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:**

a. Yes

**Source:**

<http://iltod.mof.gov.mn/news?id=90> – Citizens Version of EBP news article published by the MoF (published October 7, 2022)

<https://online.flippingbook.com/view/769624166/> – Citizens Version of EBP flip book

**Comment:**

The Citizens Version of the EBP (second link) was published by the Ministry of Finance on October 7, 2022 (first link).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:**

FY 2023

**Source:**

<https://legalinfo.mn/mn/detail?lawId=16532001935011> - Budget Law of Mongolia for 2023

МОНГОЛ УЛСЫН 2023 ОНЫ ТӨСВИЙН ТУХАЙ

<https://www.parliament.mn/nn/19096/> - Enacted budget published in a government weekly ("Төрийн мэдээлэл" эмхэтгэлийн 2022 оны №47(1245))

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

11/11/2022

**Source:**

<https://legalinfo.mn/mn/detail?lawId=16532001935011> - Budget Law of Mongolia for 2023

МОНГОЛ УЛСЫН 2023 ОНЫ ТӨСВИЙН ТУХАЙ

<https://www.parliament.mn/nn/19096/> - Enacted budget published in a government weekly ("Төрийн мэдээлэл" эмхэтгэлийн 2022 оны №47(1245))

**Comment:**

**Peer Reviewer**

Opinion: Agree

**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:**

<https://legalinfo.mn/mn/detail?lawId=16532001935011> - Budget Law of Mongolia for 2023

МОНГОЛ УЛСЫН 2023 ОНЫ ТӨСВИЙН ТУХАЙ

<https://www.parliament.mn/nn/19096/> - Enacted budget published in a government weekly ("Төрийн мэдээлэл" эмхэтгэлийн 2022 оны №47(1245))

**Comment:**

Budget was enacted on November 11, 2022 and published online on December 9, 2022.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** a. Two weeks or less after the budget has been enacted

**Comments:** FY2023 EB was published on 11/11/2022. <http://iltod.mof.gov.mn/legacy?type=46&subType=33&year=2023&legalId=562>

<https://legalinfo.mn/mn/detail?lawId=16532001935011> The researcher only referred to the government weekly report.

**Researcher Response**

Unfortunately, we do not agree with GR. Appendixes of 2023 Budget at <http://iltod.mof.gov.mn/legacy?type=46&subType=33&year=2023&legalId=562>

is still with a note "2023 proposal" (2023 төсөл) not with a note "Enacted" (Батлагдсан).

**IBP Comment**

We do not agree with the Govt. Reviewer. Appendixes of 2023 Budget at <http://iltod.mof.gov.mn/legacy?type=46&subType=33&year=2023&legalId=562>

is still with a note "2023 proposal" (2023 төсөл) not with a note "Enacted" (Батлагдсан).

**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 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

9/12/2022

**Source:**

<https://legalinfo.mn/mn/detail?lawId=16532001935011> - Budget Law of Mongolia for 2023

МОНГОЛ УЛСЫН 2023 ОНЫ ТӨСВИЙН ТУХАЙ

<https://www.parliament.mn/nn/19096/> - Enacted budget published in a government weekly ("Төрийн мэдээлэл" эмхэтгэлийн 2022 оны №47(1245))

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** 11/11/2022

**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:**

All government decisions, including laws and decrees, are published through two channels: a general portal [www.legalinfo.mn](http://www.legalinfo.mn) and a government weekly called Төрийн мэдээлэл ("Government Information"). The portal [www.legalinfo.mn](http://www.legalinfo.mn) specifies when a certain document was enacted (approved) but does not specify when it was published. Therefore, the best way to determine the date of publication is by the date of posting of the government weekly where the document is published.

The enacted budget was published in Vol. 47 (1245) of December 2, 2022 of Төрийн мэдээлэл ("Government Information") which was posted online on December 9, 2022.

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** FY2023 EB was published on the [iltod.gov.mn](http://iltod.gov.mn) which is for citizen budget specifically on 11/11/2022.

<http://iltod.mof.gov.mn/legacy?type=46&subType=33&year=2023> <https://legalinfo.mn/mn/detail?lawId=16532001935011>

**Comments:** I agree that the portal [www.legalinfo.mn](http://www.legalinfo.mn) specifies when a certain document was enacted (approved) but does not specify when it was published.

**Researcher Response**

Unfortunately, we do not agree with GR. Appendixes of 2023 Budget at <http://iltod.mof.gov.mn/legacy?type=46&subType=33&year=2023&legalId=562>

is still with a note "2023 proposal" (2023 төсөл) not with a note "Enacted" (Батлагдсан).

**IBP Comment**

We do not agree with Govt. Reviewer. Appendixes of 2023 Budget at <http://iltod.mof.gov.mn/legacy?type=46&subType=33&year=2023&legalId=562> is still with a note "2023 proposal" (2023 төсөл) not with a note "Enacted" (Батлагдсан).

**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:**

<https://legalinfo.mn/mn/detail?lawId=16532001935011> <https://www.parliament.mn/nn/19096/>

**Source:**



Comment:

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

Comments: Alternative sources as below: <http://iltod.mof.gov.mn/legacy?type=46&subType=33&year=2023>

**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:

Comment:

EB published in a government weekly ("Төрийн мэдээлэл") is in a pdf format, while EB at <https://legalinfo.mn/mn/detail?lawId=16532001935011> and its annexes at

<https://legalinfo.mn/mn/detail?lawId=16532001935011&type=3> can be downloaded as a word file.

According to OBS guide, 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) files, or HTML files do not qualify as machine readable.

**Peer Reviewer**

Opinion: Agree

Comments: The document is available in HTML as well, also downloadable as a MS Word document. Also, the Ministry of Finance published monthly budget execution reports, which contain information on approved budgets in Excel format ([https://view.officeapps.live.com/op/view.aspx?src=http%3A%2F%2Filtod.mof.gov.mn%3A8080%2Fuploads%2FCM\\_2023\\_01.xlsx&wdOrigin=BROWSELINK](https://view.officeapps.live.com/op/view.aspx?src=http%3A%2F%2Filtod.mof.gov.mn%3A8080%2Fuploads%2FCM_2023_01.xlsx&wdOrigin=BROWSELINK)) but it is not the EB document per se.

**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:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**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:**

n/a

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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 2023."

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

**Answer:**

2023 Budget Law of Mongolia (Монгол Улсын 2023 оны төсвийн тухай хууль)

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Law of Mongolia on 2023 Budget of Mongolia (in English)

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** 2023 Budget Law of Mongolia (Монгол Улсын 2023 оны төсвийн тухай хууль)

**Comments:** This is a law, therefore should be called LAW accordingly. 2023 Budget Law of Mongolia (Монгол Улсын 2023 оны төсвийн тухай хууль)

**Researcher Response**

Agree with the GR to change the title to "2023 Budget Law of Mongolia (Монгол Улсын 2023 оны төсвийн тухай хууль)".

**IBP Comment**

We agree with the GR and changed the title to "2023 Budget Law of Mongolia (Монгол Улсын 2023 оны төсвийн тухай хууль)".

**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:**

<http://iltod.mof.gov.mn/budget/state-budget>

**Comment:**

Comment: Simplified information of 2023 EB is found at MOF's budget transparency portal (<http://iltod.mof.gov.mn/budget/state-budget>). The exact date of the publication on the website is not possible to determine. The data is not downloadable.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

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

**Answer:**

FY2023

**Source:**

<https://online.flippingbook.com/view/769624166/> – Citizens’ Budget for 2023 Budget Proposal

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** The MOF has published 2 versions of CB, one for budget proposal and other for enacted budget. For EBP, CB was published on 07/10/2022 - <http://iltod.mof.gov.mn/news?id=90> For EB, CB was published on 01/12/2022 - <http://iltod.mof.gov.mn/news?id=96>

**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:**

**Comment:**

The document is publicly available

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** The MOF has published 2 versions of CB, one for budget proposal and other for enacted budget. For EBP, CB was published on 07/10/2022 - <http://iltod.mof.gov.mn/news?id=90> For EB, CB was published on 01/12/2022 - <http://iltod.mof.gov.mn/news?id=96>

**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:**

n/a

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**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 2022 should be entered as 05/09/2022. 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:**

7/10/2022

**Source:**

<http://iltod.mof.gov.mn/education> Citizens' Budget for 2023 Budget Proposal published by the MoF (October 7, 2022)

<http://iltod.mof.gov.mn/news?id=90> – Article on Citizens' Budget for 2023 Budget Proposal by MoF

<https://online.flippingbook.com/view/769624166/> – Citizens' Budget for 2023 Budget Proposal

**Comment:**

The Citizens' Version of the EBP (third link) was published by the Ministry of Finance (second link). The date of publication was October 7, 2022 (first link).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** The MOF has published 2 versions of CB, one for budget proposal and other for enacted budget. For EBP, CB was published on 07/10/2022 - <http://iltod.mof.gov.mn/news?id=90> For EB, CB was published on 01/12/2022 - <http://iltod.mof.gov.mn/news?id=96>

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

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

**Answer:**

The citizens' budget was published on the fiscal transparency website run by Ministry of Finance. The website specifies the date of publication: 2022-10-07 (October 07, 2022).

**Source:**

<http://iltod.mof.gov.mn/education> Citizens' Budget for 2023 Budget Proposal published by the MoF (October 7, 2022)  
<http://iltod.mof.gov.mn/news?id=90> – Article on Citizens' Budget for 2023 Budget Proposal by MoF  
<https://online.flippingbook.com/view/769624166/> – Citizens' Budget for 2023 Budget Proposal

**Comment:**

The Citizens' Version of the EBP (third link) was published by the Ministry of Finance (second link). The date of publication was October 7, 2022 (first link).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** The MOF has published 2 versions of CB, one for budget proposal and other for enacted budget. For EBP, CB was published on 07/10/2022 - <http://iltod.mof.gov.mn/news?id=90> For EB, CB was published on 01/12/2022 - <http://iltod.mof.gov.mn/news?id=96>

**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:**

<https://online.flippingbook.com/view/769624166/>

**Source:****Comment:****Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** The MOF has published 2 versions of CB, one for budget proposal and other for enacted budget. For EBP, CB was published on 07/10/2022 - <http://iltod.mof.gov.mn/news?id=90> For EB, CB was published on 01/12/2022 - <http://iltod.mof.gov.mn/news?id=96>

**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 2022 People's Guide" or "2023 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:**

Citizens' Budget for 2023 Budget Proposal of Mongolia (Иргэдийн төсөв: 2023 Монгол улсын нэгдсэн төсвийн төсөл)

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**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 Citizens' Budget analyzed here corresponds to the Executive's Budget Proposal.

**Source:**

<https://online.flippingbook.com/view/769624166/> – Citizens' Budget 2023 Budget Proposal

<http://iltod.mof.gov.mn/budget/main?year=2023&category=APPROVED> - Citizens' infographic of the budget proposal and approved budget of 2023

**Comment:**

In addition to the Executive's Budget Proposal, the government also produces citizens' budgets for the enacted budget and budget implementation reports (monthly).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

**Answer:**

FY 2022

**Source:**

<https://old.shilendans.gov.mn/org/408?group=3&year=2022> - MOF Glass Account page which displays list of budget reports.

<https://old.shilendans.gov.mn/org/408?form=5551288&year=2022&month=1&group=3&task=739> –

Monthly consolidated budget report- January 2022 (НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛИЙН САРЫН МЭДЭЭ, 2022 ОНЫ 1-Р САР)

[https://mof.gov.mn/data\\_grid/total-budget](https://mof.gov.mn/data_grid/total-budget) – MOF page for Monthly budget Reports

[https://mof.gov.mn/files/uploads/\\_1-2.pdf](https://mof.gov.mn/files/uploads/_1-2.pdf) - Ministry of Finance monthly report on consolidated budget for January 2022: Consolidated Budget Performance for the first month of 2022 (2022 ОНЫ ЭХНИЙ НЭГДҮГЭЭР САРЫН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)

<http://iltod.mof.gov.mn/opendata> - Fiscal transparency webpage of Ministry of Finance from which monthly reports for Consolidated Budget Performance can be downloaded in excel format

[http://iltod.mof.gov.mn:8080/uploads/CM\\_2022\\_01.xlsx](http://iltod.mof.gov.mn:8080/uploads/CM_2022_01.xlsx) - Ministry of Finance monthly report on consolidated budget for January 2022 excel file (Consolidated Budget Performance for the first month of 2022 (2022 ОНЫ ЭХНИЙ НЭГДҮГЭЭР САРЫН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ))

**Comment:**

Monthly reports are found at three portals run by the Ministry of Finance. The first one is on the so-called “glass account” portal (first link). The numerical data is posted promptly within few days from the end of the month. There is another report produced by the Ministry of Finance on the monthly execution of the general (consolidated) budget (second link). The dates on which these reports are posted on the ministry’s website could not be specified. The Ministry of Finance reports are also available in excel format in its fiscal transparency portal (third link).

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The third link, <http://iltod.mof.gov.mn/opendata>, contained the monthly report for August 2023 when accessed on 1 October 2023.

**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:**

a. At least every month, and within one month of the period covered

**Source:**

Source:

<https://old.shilendans.gov.mn/org/408?group=3&year=2022> - MOF Glass Account page which displays list of budget reports. Monthly reports for 2022 consolidated budget execution are in row under Heading 2 (НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛИЙН САРЫН МЭДЭЭ (Сар бүр)).

2022 IYRs

Jan

<https://old.shilendans.gov.mn/org/408?form=5551288&year=2022&month=1&group=3&task=739> - Monthly report on consolidated budget for January 2022 (НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛИЙН САРЫН МЭДЭЭ, 2022 ОНЫ 1-Р САР, Мэдээлэл оруулсан огноо: 2022/02/24)

Feb

<https://old.shilendans.gov.mn/org/408?form=5616259&year=2022&month=2&group=3&task=739> - Monthly report on consolidated budget for February 2022 (НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛИЙН САРЫН МЭДЭЭ, 2022 ОНЫ 2-Р САР, Мэдээлэл оруулсан огноо: 2022/03/13)

Mar



<https://old.shilendans.gov.mn/org/408?form=5695120&year=2022&month=3&group=3&task=739> - Monthly report on consolidated budget for March 2022 (НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛИЙН САРЫН МЭДЭЭ, 2022 ОНЫ 3-Р САР, Мэдээлэл оруулсан огноо: 2022/04/11)  
Apr  
<https://old.shilendans.gov.mn/org/408?form=5765466&year=2022&month=4&group=3&task=739> - Monthly report on consolidated budget for April 2022 (НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛИЙН САРЫН МЭДЭЭ, 2022 ОНЫ 4-Р САР, Мэдээлэл оруулсан огноо: 2022/05/11)  
May  
<https://old.shilendans.gov.mn/org/408?form=5833292&year=2022&month=5&group=3&task=739> - Monthly report on consolidated budget for May 2022 (НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛИЙН САРЫН МЭДЭЭ, 2022 ОНЫ 5-Р САР, Мэдээлэл оруулсан огноо: 2022/06/12)  
Jun  
<https://old.shilendans.gov.mn/org/408?form=5913857&year=2022&month=6&group=3&task=739> - Monthly report on consolidated budget for June 2022 (НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛИЙН САРЫН МЭДЭЭ, 2022 ОНЫ 6-Р САР, Мэдээлэл оруулсан огноо: 2022/07/08)  
Jul  
<https://old.shilendans.gov.mn/org/408?form=6056907&year=2022&month=7&group=3&task=739> - Monthly report on consolidated budget for July 2022 (НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛИЙН САРЫН МЭДЭЭ, 2022 ОНЫ 7-Р САР, Мэдээлэл оруулсан огноо: 2022/09/09)  
Aug  
<https://old.shilendans.gov.mn/org/408?form=6057634&year=2022&month=8&group=3&task=739> - Monthly report on consolidated budget for August 2022 (НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛИЙН САРЫН МЭДЭЭ, 2022 ОНЫ 8-Р САР, Мэдээлэл оруулсан огноо: 2022/09/12)  
Sep  
<https://old.shilendans.gov.mn/org/408?form=6132424&year=2022&month=9&group=3&task=739> - Monthly report on consolidated budget for September 2022 (НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛИЙН САРЫН МЭДЭЭ, 2022 ОНЫ 9-Р САР, Мэдээлэл оруулсан огноо: 2022/10/12)  
Oct  
<https://old.shilendans.gov.mn/org/408?form=6200301&year=2022&month=10&group=3&task=739> - Monthly report on consolidated budget for October 2022 (НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛИЙН САРЫН МЭДЭЭ, 2022 ОНЫ 10-Р САР, Мэдээлэл оруулсан огноо: 2022/11/10)  
Nov  
<https://old.shilendans.gov.mn/org/408?form=6264939&year=2022&month=11&group=3&task=739> - Monthly report on consolidated budget for November 2022 (НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛИЙН САРЫН МЭДЭЭ, 2022 ОНЫ 11-Р САР, Мэдээлэл оруулсан огноо: 2022/12/12)  
Dec  
<https://old.shilendans.gov.mn/org/408?form=6347865&year=2022&month=12&group=3&task=739> - Monthly report on consolidated budget for December 2022 (НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛИЙН САРЫН МЭДЭЭ, 2022 ОНЫ 12-Р САР, Мэдээлэл оруулсан огноо: 2023/01/09)

**Comment:**

The monthly reports were published on MOF Glass Account page which displays list of budget reports (Monthly reports for 2022 consolidated budget execution are in row under Heading 2 (Нэгдсэн төсвийн гүйцэтгэлийн сарын мэдээ (Сар бүр)).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-3a. If the IYRs are published, what are the dates of publication of the IYRs?**

*Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available.*

*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 2022 should be entered as 05 September 2022. If the document is not published or not produced, please mark this question "n/a."*

**Answer:**

The following reports were published on "glass account" portal on the specified dates:

January 2022 published on February 24, 2022  
February 2022 published on March 13, 2022  
March 2022 published on April 11, 2022  
April 2022 published on May 11, 2022  
May 2022 published on June 12, 2022  
June 2022 published on July 08, 2022  
July 2022 published on September 09, 2022  
August 2022 published on September 12, 2022  
September 2022 published on October 12, 2022  
October 2022 published on November 10, 2022  
November 2022 published on December 12, 2022

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** December is missing: December 2022 published on January 09, 2023/01/09

**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 government in-year reports are published in the so-called "glass account" portal designed to report on the budget implementation. Monthly budget execution reports are available, together with date of publication. For instance:

Мэдээлэл оруулсан огноо: 2022/02/24 09:47

Date of information entered: February 24 2022 9:47 AM

**Source:**

<https://old.shilendans.gov.mn/org/408?form=5551288&year=2022&month=1&group=3&task=739> – Monthly consolidated budget report for January 2022 (НЭГ ДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛИЙН САРЫН МЭДЭЭ, 2022 ОНЫ 1-Р САР)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The report for August 2023 was also available on open data from the Ministry of Finance at <http://iltod.mof.gov.mn/opendata> when accessed on 1 October 2023.

**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:**

January 2022 published on February 24 2022 <https://old.shilendans.gov.mn/org/408?form=5551288&year=2022&month=1&group=3&task=739>  
[https://mof.gov.mn/files/uploads/\\_1-2.pdf](https://mof.gov.mn/files/uploads/_1-2.pdf) [http://iltod.mof.gov.mn:8080/uploads/CM\\_2022\\_01.xlsx](http://iltod.mof.gov.mn:8080/uploads/CM_2022_01.xlsx) February 2022 published on March 13 2022  
<https://old.shilendans.gov.mn/org/408?form=5616259&year=2022&month=2&group=3&task=739> [https://mof.gov.mn/files/uploads/\\_2.pdf](https://mof.gov.mn/files/uploads/_2.pdf)  
[http://iltod.mof.gov.mn:8080/uploads/CM\\_2022\\_02.xlsx](http://iltod.mof.gov.mn:8080/uploads/CM_2022_02.xlsx) March 2022 published on April 11 2022 <https://old.shilendans.gov.mn/org/408?form=5695120&year=2022&month=3&group=3&task=739> [https://mof.gov.mn/files/uploads/\\_3.pdf](https://mof.gov.mn/files/uploads/_3.pdf)  
[http://iltod.mof.gov.mn:8080/uploads/CM\\_2022\\_03.xlsx](http://iltod.mof.gov.mn:8080/uploads/CM_2022_03.xlsx) April 2022 published on May 11 2022 <https://old.shilendans.gov.mn/org/408?form=5765466&year=2022&month=4&group=3&task=739> [https://mof.gov.mn/files/uploads/\\_4.pdf](https://mof.gov.mn/files/uploads/_4.pdf)  
[http://iltod.mof.gov.mn:8080/uploads/CM\\_2022\\_04.xlsx](http://iltod.mof.gov.mn:8080/uploads/CM_2022_04.xlsx) May 2022 published on June 12 2022 <https://old.shilendans.gov.mn/org/408?form=5833292&year=2022&month=5&group=3&task=739> [https://mof.gov.mn/files/uploads/\\_5.pdf](https://mof.gov.mn/files/uploads/_5.pdf)  
[http://iltod.mof.gov.mn:8080/uploads/%D0%A1%D0%9C\\_2022\\_05.xlsx](http://iltod.mof.gov.mn:8080/uploads/%D0%A1%D0%9C_2022_05.xlsx) June 2022 published on July 08 2022  
<https://old.shilendans.gov.mn/org/408?form=5913857&year=2022&month=6&group=3&task=739> [https://mof.gov.mn/files/uploads/\\_6.pdf](https://mof.gov.mn/files/uploads/_6.pdf)  
[http://iltod.mof.gov.mn:8080/uploads/CM\\_2022\\_06.xlsx](http://iltod.mof.gov.mn:8080/uploads/CM_2022_06.xlsx) July 2022 published on September 09 2022 <https://old.shilendans.gov.mn/org/408?form=6056907&year=2022&month=7&group=3&task=739> [https://mof.gov.mn/files/uploads/\\_7.pdf](https://mof.gov.mn/files/uploads/_7.pdf)  
[http://iltod.mof.gov.mn:8080/uploads/CM\\_2022\\_07.xlsx](http://iltod.mof.gov.mn:8080/uploads/CM_2022_07.xlsx) August 2022 published on September 12 2022 <https://old.shilendans.gov.mn/org/408?form=6057634&year=2022&month=8&group=3&task=739> [https://mof.gov.mn/files/uploads/\\_8.pdf](https://mof.gov.mn/files/uploads/_8.pdf)  
[http://iltod.mof.gov.mn:8080/uploads/CM\\_2022\\_08.xlsx](http://iltod.mof.gov.mn:8080/uploads/CM_2022_08.xlsx) September 2022 published on October 12 2022 <https://old.shilendans.gov.mn/org/408?form=6132424&year=2022&month=9&group=3&task=739> [https://mof.gov.mn/files/uploads/\\_9.pdf](https://mof.gov.mn/files/uploads/_9.pdf)  
[http://iltod.mof.gov.mn:8080/uploads/CM\\_2022\\_09.xlsx](http://iltod.mof.gov.mn:8080/uploads/CM_2022_09.xlsx) October 2022 published on November 10 2022 <https://old.shilendans.gov.mn/org/408?form=6200301&year=2022&month=10&group=3&task=739> [https://mof.gov.mn/files/uploads/\\_10\\_2.pdf](https://mof.gov.mn/files/uploads/_10_2.pdf) excel unavailable November 2022 published on December 08 2022 <https://old.shilendans.gov.mn/org/408?form=6262368&year=2022&month=11&group=0&task=739>  
[https://mof.gov.mn/files/uploads/\\_11\\_3.pdf](https://mof.gov.mn/files/uploads/_11_3.pdf) [http://iltod.mof.gov.mn:8080/uploads/CM\\_2022\\_11.xlsx](http://iltod.mof.gov.mn:8080/uploads/CM_2022_11.xlsx)

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

*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:**

a. Yes, all of the numerical data are available in a machine readable format

**Source:**

Source:

<https://old.shilendans.gov.mn/org/408?form=5551288&year=2022&month=1&group=3&task=739> –  
Monthly consolidated budget report for January 2022 (НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛИЙН САРЫН МЭДЭЭ, 2022 ОНЫ 1-П САР)

[https://mof.gov.mn/files/uploads/\\_1-2.pdf](https://mof.gov.mn/files/uploads/_1-2.pdf) - Ministry of Finance monthly report on consolidated budget for January 2022:  
Consolidated Budget Performance for the first month of 2022 (2022 ОНЫ ЭХНИЙ НЭГ ДҮГЭЭР САРЫН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)

<http://iltod.mof.gov.mn/opendata> - Fiscal transparency webpage of Ministry of Finance from which monthly reports for Consolidated Budget Performance can be downloaded in excel format

[http://iltod.mof.gov.mn:8080/uploads/CM\\_2022\\_01.xlsx](http://iltod.mof.gov.mn:8080/uploads/CM_2022_01.xlsx) - Ministry of Finance monthly report on consolidated budget for January 2022 excel file (Consolidated Budget Performance for the first month of 2022 (2022 ОНЫ ЭХНИЙ НЭГ ДҮГЭЭР САРЫН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ))

**Comment:**

The glass account reports (first link) and reports at the MOF portal (second link) are in PDF format and are not machine readable. The Ministry of Finance monthly reports can be downloaded in excel format its fiscal transparency portal (third and fourth links). The reports for October and December are currently unavailable.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** a. Yes, all of the numerical data are available in a machine readable format

**Comments:** The data provided at <http://iltod.mof.gov.mn/opendata> provide excel file reports for all the budget data, including by functional, budget governor (administrative), and program classifications; it also contains information split by the state budget, local budget, social insurance fund, health insurance fund, and future heritage fund (i.e. all components of the general government budget (or unified budget)), so there is no proof that any numerical data was not reported in a machine readable format.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** a. Yes, all of the numerical data are available in a machine readable format

**Comments:** [http://iltod.mof.gov.mn:8080/uploads/CM\\_2022\\_01.xlsx](http://iltod.mof.gov.mn:8080/uploads/CM_2022_01.xlsx) <http://iltod.mof.gov.mn/opendata> The monthly reports are available in machine readable format (in this case .xlsx) on [iltod.gov.mn](http://iltod.gov.mn) month by month. This is the main channel of reporting to the public. The url.s researchers mentioned which contains pdf file is the exact same dataset as the [iltod.gov.mn](http://iltod.gov.mn), only the different channel of distribution. Therefore its can not be said that some of the data is missing. The complete set of data can be found on the <http://iltod.mof.gov.mn/opendata>.

**Researcher Response**

Have checked the links recommended and agree to revise score to "a". Would like to revise the Comments section to the following: The government budget information portal <http://iltod.mof.gov.mn/opendata> provide excel file reports for all the budget data, including by functional, budget governor (administrative), and program classifications; it also contains information split by the state budget, local budget, social insurance fund, health insurance fund, and future heritage fund (i.e. all components of the general government budget (or unified budget)).

**IBP Comment**

IBP has revised score to "a".

**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:**

The document is publicly available.

**Comment:**

The document is publicly available.

**Peer Reviewer**

**Opinion:** Agree

**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 2022."*

*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:**

Monthly consolidated budget report for January 2022 (НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛИЙН САРЫН МЭДЭЭ, 2022 ОНЫ 1-Р САР)

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**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:**

a. Yes

**Source:**

Source:

<http://iltod.mof.gov.mn/education?subType=1> – Fiscal transparency website of MOF where citizens' version of budget reports are found.

<http://iltod.mof.gov.mn/news> - link to news for CB for reports

Jan 2022

<http://iltod.mof.gov.mn/news?id=75> - link to CB for Monthly Budget Execution report for Jan 2022

[http://iltod.mof.gov.mn:8080/uploads/bolovsrol/Taniltsuulga-1\\_organized22.pdf](http://iltod.mof.gov.mn:8080/uploads/bolovsrol/Taniltsuulga-1_organized22.pdf) - CB for Monthly Budget Execution report for Jan 2022

(2022\_Төсвийн гүйцэтгэл 1 дүгээр сар, 2022-03-25)

Feb

<http://iltod.mof.gov.mn/news?id=76> - Link to CB for Monthly Budget Execution report for Feb 2022

[http://iltod.mof.gov.mn:8080/uploads/bolovsrol/Taniltsuulga-2\\_organized22.pdf](http://iltod.mof.gov.mn:8080/uploads/bolovsrol/Taniltsuulga-2_organized22.pdf) - Download link of CB for Monthly Budget Execution report for Feb 2022

2022

Mar

<http://iltod.mof.gov.mn/news?id=80> - Link to CB for Monthly Budget Execution report for Mar 2022

[http://iltod.mof.gov.mn:8080/uploads/bolovsrol/Taniltsuulga-3\\_organized22.pdf](http://iltod.mof.gov.mn:8080/uploads/bolovsrol/Taniltsuulga-3_organized22.pdf) - Download link of CB for Monthly Budget Execution report for Mar 2022

2022

April – Not available

May

<http://iltod.mof.gov.mn/news?id=81> - Link to CB for Monthly Budget Execution report for May 2022

[http://iltod.mof.gov.mn:8080/uploads/bolovsrol/Taniltsuulga-5\\_organized22.pdf](http://iltod.mof.gov.mn:8080/uploads/bolovsrol/Taniltsuulga-5_organized22.pdf) - Download link of CB for Monthly Budget Execution report for May 2022

2022

Jun

<http://iltod.mof.gov.mn/news?id=82> – Link to CB for Monthly Budget Execution report for Jun 2022

[http://iltod.mof.gov.mn:8080/uploads/bolovsrol/Taniltsuulga-6\\_organized22.pdf](http://iltod.mof.gov.mn:8080/uploads/bolovsrol/Taniltsuulga-6_organized22.pdf) - Download link of CB for Monthly Budget Execution report for Jun 2022

2022

Jul

<http://iltod.mof.gov.mn/news?id=83> - Link to CB for Monthly Budget Execution report for Jul 2022

[http://iltod.mof.gov.mn:8080/uploads/bolovsrol/Taniltsuulga-7\\_organized22.pdf](http://iltod.mof.gov.mn:8080/uploads/bolovsrol/Taniltsuulga-7_organized22.pdf) -

Download link of CB for Monthly Budget Execution report for Jul 2022

Aug

<http://iltod.mof.gov.mn/news?id=88> – Link to CB for Monthly Budget Execution report for Aug 2022

[http://iltod.mof.gov.mn:8080/uploads/bolovsrol/Taniltsuulga-8\\_organized22.pdf](http://iltod.mof.gov.mn:8080/uploads/bolovsrol/Taniltsuulga-8_organized22.pdf) - Download link of CB for Monthly Budget Execution report for Aug 2022

(2022\_ТӨСВИЙН ГҮЙЦЭТГЭЛ 8 ДУГААР САР, 2022-09-15)

Sep – Not available

Oct– Not available

Nov– Not available

<http://iltod.mof.gov.mn:8080/uploads/bolovsrol/Taniltsuulga-11.pdf> - Budget Performance for the first 11 months of 2022 (2022 оны эхний 11

дугаар сарын нэгдсэн төсвийн гүйцэтгэл)

Dec – Not available

**Comment:**

There are monthly Citizens' Budget reports on budget execution published by the Ministry of Finance on its fiscal transparency portal.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

Comments: Sep/Oct/Nov/Dec months can be found from following links Sep/2022 - <http://iltod.mof.gov.mn/news?id=98> Oct/2022 - <http://iltod.mof.gov.mn/news?id=99> Nov/2022 - <http://iltod.mof.gov.mn/news?id=100> Dec/2022 - <http://iltod.mof.gov.mn/news?id=102>

**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:**

FY2022

**Source:**

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**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:**

b. Nine weeks or less, but more than six weeks, after the midpoint

**Source:**

<https://old.shilendans.gov.mn/org/408?form=5966766&year=2022&month=6&group=3&task=739> - Link to visualized Brief Report on National Budget, Social Insurance Fund Budget, Human Development Fund Budget Income, Expenditure, Investment, Budgetary Indicators: 2022 Half Year (УЛСЫН ТӨСӨВ, НИЙГМИЙН ДААТГАЛЫН САНГИЙН ТӨСӨВ, ХҮНИЙ ХӨГЖИЛ САНГИЙН ТӨСВИЙН ОРЛОГО, ЗАРЛАГА, ХӨРӨНГӨ ОРУУЛАЛТ, ТӨСВИЙН НЭГДСЭН ҮЗҮҮЛЭЛТ: 2022 ОНЫ ХАГАС ЖИЛ)

<https://old.shilendans.gov.mn/pdfview?file=6c328df80a0265a31cf2092f44981529.pdf> - Consolidated Budget Performance for the first half of 2022: Brief Introduction (2022 ОНЫ ЭХНИЙ ХАГАС ЖИЛИЙН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ: ТОВЧ ТАНИЛЦУУЛГА)

[https://mof.gov.mn/files/uploads/\\_6.pdf](https://mof.gov.mn/files/uploads/_6.pdf) - Ministry of Finance monthly report on consolidated budget for June 2022 (half-yearly report):

Consolidated Budget Performance for the first half of 2022 (2022 ОНЫ ЭХНИЙ ХАГАС ЖИЛИЙН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)

**Comment:**

The Ministry of Finance published reports on Consolidated Budget Performance for the first half of 2022. It published a brief visualized report (first link) and a numerical report without any narratives (second link). However, the reports do not include either a comprehensive review of the budget's implementation for six months into the budget year and revised projections for the full fiscal year. Therefore, we would consider 2022 MYR is not published.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** b. Nine weeks or less, but more than six weeks, after the midpoint

**Comments:** Mid-Year report produced and published on 31/08/2022 on following links: <http://iltod.mof.gov.mn/news?id=86>  
<http://iltod.mof.gov.mn/news?id=87> - citizen budget version The researcher had referred to the monthly report(June) which is part of IYR.

**Researcher Response**

Agree with the GR to change score to "B". Would like to update the Source and Comments sections with the following: Source: <http://iltod.mof.gov.mn/news?id=86> – Overview of the Economy and Consolidated Budget for the first half of 2022 (2022 ОНЫ ЭХНИЙ ХАГАС ЖИЛИЙН ЭДИЙН ЗАСАГ, ТӨСВИЙН ТОЙМ) Comment: Mid-Year report produced and published on 31/08/2022 on <http://iltod.mof.gov.mn/news?id=86> (website run by the Ministry of Finance)

**IBP Comment**

IBP researcher agrees with the GR and changed score to "B"

**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 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

31/8/2022

**Source:**

<https://old.shilendans.gov.mn/org/408?form=5966766&year=2022&month=6&group=3&task=739%20->

**Comment:**

n/a

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** n/a

**Comments:** The MYR is not published.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** 31/8/2022

**Comments:** Mid-Year report produced and published on 31/08/2022 on following links: <http://iltod.mof.gov.mn/news?id=86>

**Researcher Response**

OSF Response: Agree with the GR. Would like to update the Source and Comments sections with the following: Source:



<http://iltod.mof.gov.mn/news?id=86> – Overview of the Economy and Consolidated Budget for the first half of 2022 (2022 ОНЫ ЭХНИЙ ХАГАС ЖИЛИЙН ЭДИЙН ЗАСАГ, ТӨСВИЙН ТОЙМ) <https://mof.gov.mn/article/entry/2022-08-31> -news by MOF on the release of MYR. Comment: The answer is based on the news on release of Mid-Year report by MOF published at <https://mof.gov.mn/article/entry/2022-08-31> (website run by the Ministry of Finance).

**IBP Comment**

We agree with the Govt. Reviewer and has updated the date.

**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:**

The answer is based on the news on release of Mid-Year report by MOF published at <https://mof.gov.mn/article/entry/2022-08-31> (website run by the Ministry of Finance).

**Source:**

<https://old.shilendans.gov.mn/org/408?form=5966766&year=2022&month=6&group=3&task=739%20->

**Comment:**

n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** The answer is based on the Mid-Year report that is published on 31/08/2022 on following links: <http://iltod.mof.gov.mn/news?id=86>

**Researcher Response**

Agree with the GR. Would like to update the Source and Comments sections with the following: Source: <http://iltod.mof.gov.mn/news?id=86> – Overview of the Economy and Consolidated Budget for the first half of 2022 (2022 ОНЫ ЭХНИЙ ХАГАС ЖИЛИЙН ЭДИЙН ЗАСАГ, ТӨСВИЙН ТОЙМ) <https://mof.gov.mn/article/entry/2022-08-31> -news by MOF on the release of MYR. Comment: The answer is based on the news on release of Mid-Year report by MOF published at <https://mof.gov.mn/article/entry/2022-08-31> (website run by the Ministry of Finance).

**IBP Comment**

We agree with the Govt. Reviewer and updated the Source and Comments sections.

**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:**

<http://iltod.mof.gov.mn/news?id=86>  
<https://mof.gov.mn/article/entry/2022-08-31>

**Source:**

NA

**Comment:**

NA

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** <http://iltod.mof.gov.mn/news?id=86> <https://mof.gov.mn/article/entry/2022-08-31>

**Researcher Response**

Agree with the GR. Would like to update the Source and Comments sections with the following: Source: <http://iltod.mof.gov.mn/news?id=86> – Overview of the Economy and Consolidated Budget for the first half of 2022 (2022 ОНЫ ЭХНИЙ ХАГАС ЖИЛИЙН ЭДИЙН ЗАСАГ, ТӨСВИЙН ТОЙМ) <https://mof.gov.mn/article/entry/2022-08-31> -news by MOF on the release of MYR. Comment: The answer is based on the news on release of Mid-Year report by MOF published at <https://mof.gov.mn/article/entry/2022-08-31> (website run by the Ministry of Finance).

**IBP Comment**

We agree with the Govt. Reviewer and updated the Source and Comments sections.

**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:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:**

e. Not applicable (the document is publicly available)

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The mid-year report that the Ministry of Finance produces is the in-year (monthly) report and does not meet MYR criteria; the budget laws do not require MYR.

**Government Reviewer**

**Opinion:** Disagree

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

**Comments:** MYR is publicly available.

**Researcher Response**

Agree with the GR. Would like to update the Source and Comments sections with the following: Source: <http://iltod.mof.gov.mn/news?id=86> – Overview of the Economy and Consolidated Budget for the first half of 2022 (2022 ОНЫ ЭХНИЙ ХАГАС ЖИЛИЙН ЭДИЙН ЗАСАГ, ТӨСВИЙН ТОЙМ) <https://mof.gov.mn/article/entry/2022-08-31-news> by MOF on the release of MYR. Comment: MYR is publicly available.

**IBP Comment**

Thank you for your feedback. We have updated our response.

**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:**

n/a

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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 2021/22" or "Mid-Year Report on the 2022 National Budget."

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

**Answer:**

<http://iltod.mof.gov.mn/news?id=86> – Overview of the Economy and Consolidated Budget for the first half of 2022 (2022 ОНЫ ЭХНИЙ ХАГАС ЖИЛИЙН ЭДИЙН ЗАСАГ, ТӨСВИЙН ТОЙМ)

<https://mof.gov.mn/article/entry/2022-08-31> -news by MOF on the release of MYR.

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** Mongolian mid-year economic and fiscal report for 2022 (Монгол Улсын 2022 оны эхний хагас жилийн эдийн засаг, төсвийн тойм)

**Researcher Response**

Agree with the GR. Would like to update the Source and Comments sections with the following: Source: <http://iltod.mof.gov.mn/news?id=86> – Overview of the Economy and Consolidated Budget for the first half of 2022 (2022 ОНЫ ЭХНИЙ ХАГАС ЖИЛИЙН ЭДИЙН ЗАСАГ, ТӨСВИЙН ТОЙМ) <https://mof.gov.mn/article/entry/2022-08-31> -news by MOF on the release of MYR. Comment: NA

**IBP Comment**

Thank you for your feedback. We have updated our response.

**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:**

a. Yes

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** a. Yes

**Comments:** The MYR's CB version is published on following links: [https://mof.gov.mn/files/uploads/article/MYR\\_2022\\_Citizen.pdf](https://mof.gov.mn/files/uploads/article/MYR_2022_Citizen.pdf)  
<http://iltod.mof.gov.mn/news?id=87>

#### Researcher Response

Agree with the GR. Would like to update the Source and Comments sections with the following: Source: [https://mof.gov.mn/files/uploads/article/MYR\\_2022\\_Citizen.pdf](https://mof.gov.mn/files/uploads/article/MYR_2022_Citizen.pdf) - The MYR's CB version (Overview of the Economy and Consolidated Budget for the first half of 2022 (2022 ОНЫ ЭХНИЙ ХАГАС ЖИЛИЙН ЭДИЙН ЗАСАГ, ТӨСВИЙН ТОЙМ)) <http://iltod.mof.gov.mn/news?id=87> - Download link of the MYR's CB version Comment: The MYR's CB version is published on following links: [https://mof.gov.mn/files/uploads/article/MYR\\_2022\\_Citizen.pdf](https://mof.gov.mn/files/uploads/article/MYR_2022_Citizen.pdf) and <http://iltod.mof.gov.mn/news?id=87>

#### IBP Comment

Thank you for your feedback. We have updated our response.

#### 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:

FY2021

##### Source:

##### Comment:

#### Peer Reviewer

Opinion: Agree

#### Government Reviewer

Opinion: Agree

#### 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:

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

##### Source:

<https://old.shilendans.gov.mn/org/408?form=5927629&year=2022&month=12&group=3&task=739> - Link to a numerical report on Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)  
<https://old.shilendans.gov.mn/pdfview?file=5463aa2e0a0265a755a0bd32c7cc923b.pdf> - Download link of a numerical report on Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)  
[https://mof.gov.mn/files/uploads/BUD\\_2021\\_ACTUAL\\_-V2.pdf](https://mof.gov.mn/files/uploads/BUD_2021_ACTUAL_-V2.pdf) - A numerical report on 2021 Budget execution published by the Ministry of Finance (Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ))

**Comment:**

Government's year-end budget execution report is published on a "glass account" portal. It was published July 31, 2022. Budget execution report for the general (consolidated) budget is published on the Ministry of Finance website (second link above). However, the date of publication cannot be verified.

Report on 2021 Budget execution published by the Ministry of Finance is a numerical report without any narratives. According to OBS guideline, 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.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

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

**Comments:** MOF prepares following report that's related to the Year end: The year end consolidated budget has posted to iltod.gov.mn on 06/30/2022 on the link below: <http://iltod.mof.gov.mn/legacy?type=46&subType=40&year=2021> <http://iltod.mof.gov.mn/legacy?type=46&subType=40&year=2021&legalId=552> The researched referred to the audited consolidated report, which posted on 07/18/2022 and 07/31/2022 on old.shiledans.gov.mn

**Researcher Response**

Agree with the GR. Would like to update the Source and Comments sections with the following: Source: <http://iltod.mof.gov.mn/legacy?type=46&subType=40&year=2021>, <http://iltod.mof.gov.mn/legacy?type=46&subType=40&year=2021&legalId=552> Comment: MOF posted YER to iltod.gov.mn on 06/30/2022 as seen at <http://iltod.mof.gov.mn/legacy?type=46&subType=40&year=2021>

**IBP Comment**

Thank you for your feedback. We have updated our response.

**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 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

30/6/2022

**Source:****Comment:****Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** 06/30/2022

**Comments:** Refer to the following link: <http://iltod.mof.gov.mn/legacy?type=46&subType=40&year=2021&legalId=552>

**Researcher Response**

Agree with the GR. Would like to update the Source and Comments sections with the following: Source: <http://iltod.mof.gov.mn/legacy?type=46&subType=40&year=2021>, <http://iltod.mof.gov.mn/legacy?type=46&subType=40&year=2021&legalId=552> Comment: MOF posted YER to iltod.gov.mn on 06/30/2022 as seen at <http://iltod.mof.gov.mn/legacy?type=46&subType=40&year=2021>

**IBP Comment**

Thank you for your feedback. We have updated the date.

**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:**

MOF posted YER to iltod.gov.mn on 06/30/2022 as seen at <http://iltod.mof.gov.mn/legacy?type=46&subType=40&year=2021>

**Source:****Comment:****Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** MOF prepares following report that's related to the Year end: The year end consolidated budget has posted to iltod.gov.mn on 06/30/2022 on the link below: <http://iltod.mof.gov.mn/legacy?type=46&subType=40&year=2021> <http://iltod.mof.gov.mn/legacy?type=46&subType=40&year=2021&legalId=552> The researched referred to the audited consolidated report, which posted on 07/18/2022 and 07/31/2022 on old.shiledans.gov.mn

**Researcher Response**

Agree with the GR. Would like to update the Source and Comments sections with the following: Source: <http://iltod.mof.gov.mn/legacy?type=46&subType=40&year=2021>, <http://iltod.mof.gov.mn/legacy?type=46&subType=40&year=2021&legalId=552> Comment: MOF posted YER to iltod.gov.mn on 06/30/2022 as seen at <http://iltod.mof.gov.mn/legacy?type=46&subType=40&year=2021>

**IBP Comment**

Thank you for your feedback. We have updated our response.

**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:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=40&year=2021> <http://iltod.mof.gov.mn/legacy?type=46&subType=40&year=2021&legalId=552>

**Source:****Comment:****Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** <http://iltod.mof.gov.mn/legacy?type=46&subType=40&year=2021> <http://iltod.mof.gov.mn/legacy?>

type=46&subType=40&year=2021&legalld=552

**Researcher Response**

Agree with the GR. Would like to update the Source and Comments sections with the following: Source: <http://iltlegacyod.mof.gov.mn/legacy?type=46&subType=40&year=2021>, <http://iltod.mof.gov.mn/legacy?type=46&subType=40&year=2021&legalld=552> Comment: MOF posted YER to iltod.gov.mn on 06/30/2022 as seen at <http://iltod.mof.gov.mn/legacy?type=46&subType=40&year=2021>

**IBP Comment**

Thank you for your feedback. We have updated our response.

**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:**

c. No

**Source:**

**Comment:**

All numerical data is in pdf format.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** b. Yes, some of the numerical data are available in a machine readable format

**Comments:** Aside from the Glass Accounts Portal, Ministry of Finance published Open Data on budget, including monthly reports, and the December 2021 report is available at [https://view.officeapps.live.com/op/view.aspx?src=http%3A%2F%2Filtod.mof.gov.mn%3A8080%2Fuploads%2Fboost%2F2021\\_12.xlsx&wdOrigin=BROWSELINK](https://view.officeapps.live.com/op/view.aspx?src=http%3A%2F%2Filtod.mof.gov.mn%3A8080%2Fuploads%2Fboost%2F2021_12.xlsx&wdOrigin=BROWSELINK) . However, there are questions about the consistency of information provided in this monthly report for the aggregated 2021 final data, so i would score B instead of C.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** a. Yes, all of the numerical data are available in a machine readable format

**Comments:** The machine readable format is on the below link on iltod.gov.mn [http://iltod.mof.gov.mn:8080/uploads/boost/2021\\_01.xlsx](http://iltod.mof.gov.mn:8080/uploads/boost/2021_01.xlsx)

**Researcher Response**

Would like to keep the score "C" as the numerical data contained in the YER are not available in a machine readable format. The data at [https://view.officeapps.live.com/op/view.aspx?src=http%3A%2F%2Filtod.mof.gov.mn%3A8080%2Fuploads%2Fboost%2F2021\\_12.xlsx&wdOrigin=BROWSELINK](https://view.officeapps.live.com/op/view.aspx?src=http%3A%2F%2Filtod.mof.gov.mn%3A8080%2Fuploads%2Fboost%2F2021_12.xlsx&wdOrigin=BROWSELINK) and

[http://iltod.mof.gov.mn:8080/uploads/boost/2021\\_01.xlsx](http://iltod.mof.gov.mn:8080/uploads/boost/2021_01.xlsx) are only for monthly reports. Source: <http://iltod.mof.gov.mn/legacy?type=46&subType=40&year=2021>, <http://iltod.mof.gov.mn/legacy?type=46&subType=40&year=2021&legalld=552> Comment: MOF posted YER to iltod.gov.mn on 06/30/2022 as seen at <http://iltod.mof.gov.mn/legacy?type=46&subType=40&year=2021>

[http://iltod.mof.gov.mn:8080/uploads/boost/2021\\_01.xlsx](http://iltod.mof.gov.mn:8080/uploads/boost/2021_01.xlsx)

iltod.gov.mn on 06/30/2022 as seen at <http://iltod.mof.gov.mn/legacy?type=46&subType=40&year=2021>

**IBP Comment**

IBP would like to keep the score "C" as the numerical data contained in the YER are not available in a machine readable format.

**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:**

e. Not applicable (the document is publicly available)

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:**

n/a

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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 2022" or "Annual Report 2021 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."*

**Answer:**

Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)

**Source:****Comment:****Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** <http://iltod.mof.gov.mn/legacy?type=46&subType=40&year=2021&legalld=552>

**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:**

a. Yes

**Source:**

<http://iltod.mof.gov.mn:8080/uploads/bolovsrol/2021%20guitsetgel%200922.pdf> – Citizens' version of year-end budget execution report (Citizens' Execution of the Budget of Mongolia 2021 (ИРГЭДИЙН ТӨСВИЙН ГҮЙЦЭТГЭЛ 2021))

<http://iltod.mof.gov.mn/education?subType=1>- Link to CBs from which publication dates can be seen.

**Comment:**

The MoF published the citizens' version of the YER 2021 on June 30, 2022.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** While the link <http://iltod.mof.gov.mn:8080/uploads/bolovsrol/2021%20guitsetgel%200922.pdf> works fine, it is not searchable or could be navigated from the ministry's website.

**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 2021

**Source:**

<https://audit.mn/?p=18264> - Audit report on budget execution for 2021

Full title: Audit Report on the Execution of General Budget of Mongolia for 2021 (Монгол Улсын 2021 оны нэгдсэн төсвийн гүйцэтгэлд хийсэн аудитын тайлан)

**Comment:**

Audit report for 2021 was published on August 17, 2022.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**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:**

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

**Source:**

<https://audit.mn/?s=2021+%D0%BE%D0%BD%D1%8B+%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D%D0%BD+%D1%82%D3%A9%D1%81%D0%B2%D0%B8%D0%B9%D0%BD+%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB%D0%B4&lang=mn> – link to article on audit report

<https://audit.mn/wp-content/uploads/2022/08/%D0%9C%D0%A3%D0%9D%D0%A2%D0%93-2021-L-%D1%85%D1%8D%D0%B2%D0%BB%D1%8D%D1%81%D1%8D%D0%BD-Last.pdf> - Audit report on budget execution for 2021

**Comment:**

As the first link above specifies, the audit report was published on August 17, 2022, which is 8 months after the end of the budget year.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**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 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

**Answer:**

17/8/2022

**Source:**

<https://audit.mn/>

s=2021+%D0%BE%D0%BD%D1%8B+%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D%D0%BD+%D1%82%D3%A9%D1%81%D0%B2%D0%B8%D0%B9%D0%BD+%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB%D0%B4&lang=mn – link to article on audit report

<https://audit.mn/wp-content/uploads/2022/08/%D0%9C%D0%A3%D0%9D%D0%A2%D0%93-2021-L-%D1%85%D1%8D%D0%B2%D0%BB%D1%8D%D1%81%D1%8D%D0%BD-Last.pdf> - Audit report on budget execution for 2021

**Comment:**

As the first link above specifies, the audit report was published on August 17, 2022, which is 8 months after the end of the budget year.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** 08/17/2022

**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:**

Article on the Mongolian National Audit Office website linking to the report was posted on August 17, 2022.

**Source:**

<https://audit.mn/>

s=2021+%D0%BE%D0%BD%D1%8B+%D0%BD%D1%8D%D0%B3%D0%B4%D1%81%D1%8D%D0%BD+%D1%82%D3%A9%D1%81%D0%B2%D0%B8%D0%B9%D0%BD+%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB%D0%B4&lang=mn – link to article on audit report

**Comment:**

Article on the Mongolian National Audit Office website linking to the report was posted on August 17, 2022.

**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:**

<https://audit.mn/wp-content/uploads/2022/08/%D0%9C%D0%A3%D0%9D%D0%A2%D0%93-2021-L-%D1%85%D1%8D%D0%B2%D0%BB%D1%8D%D1%81%D1%8D%D0%BD-Last.pdf>

**Source:**

<https://audit.mn/wp-content/uploads/2022/08/%D0%9C%D0%A3%D0%9D%D0%A2%D0%93-2021-L-%D1%85%D1%8D%D0%B2%D0%BB%D1%8D%D1%81%D1%8D%D0%BD-Last.pdf> - Audit report on budget execution for 2021  
(Full title: Audit Report on the Execution of General Budget of Mongolia for 2021  
(Монгол Улсын 2021 оны нэгдсэн төсвийн гүйцэтгэлд хийсэн аудитын тайлан))

**Comment:**

n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

*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:**

c. No

**Source:**

<https://audit.mn/wp-content/uploads/2022/08/%D0%9C%D0%A3%D0%9D%D0%A2%D0%93-2021-L-%D1%85%D1%8D%D0%B2%D0%BB%D1%8D%D1%81%D1%8D%D0%BD-Last.pdf> - Audit report on budget execution for 2021

**Comment:**

Report is in pdf format.

**Peer Reviewer**

**Opinion:** Agree

**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:**

e. Not applicable (the document is publicly available)

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:**

n/a

**Source:**

n/a

**Comment:**

n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

*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:**

Audit Report on the Execution of General Budget of Mongolia for 2021 (Монгол Улсын 2021 оны нэгдсэн төсвийн гүйцэтгэлд хийсэн аудитын тайлан))

**Source:**

<https://audit.mn/wp-content/uploads/2022/08/%D0%9C%D0%A3%D0%9D%D0%A2%D0%93-2021-L-%D1%85%D1%8D%D0%B2%D0%BB%D1%8D%D1%81%D1%8D%D0%BD-Last.pdf> - Audit report on budget execution for 2021

**Comment:**

n/a

**Peer Reviewer**

**Opinion:** Agree

**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:**

<https://audit.mn/wp-content/uploads/2022/08/%D0%9C%D0%A3%D0%9D%D0%A2%D0%93-2021-L-%D1%85%D1%8D%D0%B2%D0%BB%D1%8D%D1%81%D1%8D%D0%BD-Last.pdf> - Audit report on budget execution for 2021

**Comment:**

This is the only version of the audit report. There is no citizens version.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

*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 (<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento>). 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:**

www.shilendans.gov.mn – “Glass account” portal on the actual use of budget resources by all government agencies and state-owned enterprises  
www.legalinfo.mn – Depository of all government documents including laws, decrees, and <https://old.shilendans.gov.mn/> - for data from 2022 and before  
www.mof.gov.mn – Ministry of Finance’s website  
<http://iltod.mof.gov.mn/> – Government’s financial transparency website  
resolutions  
www.audit.mn – National Audit Office’s website  
<https://www.1212.mn/mn/statistic/statcate/573058/table/573058> – National Statistics Office’s data portal where aggregated monthly fiscal data can be found  
www.forum.parliament.mn – Legislature’s portal on discussion of draft laws, etc.

**Comment:**

n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Below is the crucial online platform where citizens can comment on the clause of the law and express their opinion on the proposed law. <https://d.parliament.mn/> As well as the additional links for government fiscal information: <https://onhs.mof.gov.mn/> it provides information about projects that have been carried out with the involvement of the local development fund <https://tender.mof.gov.mn/> it provides information, registration and selection of announced tenders are carried out within the framework of public procurement <https://odamis.mof.gov.mn/> it provides information about projects and programs funded by foreign sources. <https://publicinvestment.gov.mn/> it provides information on state-budget-funded investment projects and their progress/implementation.

**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:**

a. Yes, both revenue and expenditure data can be downloaded as a consolidated file

**Source:**

<https://www.1212.mn/mn/statistic/statcate/573058/table/573058> – National Statistics Office’s data portal where aggregated fiscal data can be found

**Comment:**

However, the budget data at National Statistics Office’s data portal is aggregated compared to those non-machine readable data published by the MOF (for example, MOF’s monthly reports at <https://old.shilendans.gov.mn/pdfview?file=297873ab0a0265a31e552ceebfc4bedb.pdf> etc. are more disaggregated).



**Peer Reviewer**

**Opinion:** Agree

**Comments:** Ministry of Finance also provides downloadable machine readable data at <http://iltod.mof.gov.mn/opendata> for the current budget year as monthly reports in a greater detail than the 1212.mn website of the National Statistics Office.

**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:**

a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

**Source:**

<https://www.1212.mn/mn/statistic/statcate/573058/table/573058> – National Statistics Office's data portal where aggregated fiscal data can be found

**Comment:**

However, the budget data at National Statistics Office's data portal is aggregated compared to those non-machine readable data published by the MOF (for example, MOF's monthly reports at <https://old.shilendans.gov.mn/pdfview?file=297873ab0a0265a31e552ceebfc4bedb.pdf> etc. are more disaggregated).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** The additional links are provided below: BOOST data is available for multiple years in consistent formats - <http://iltod.mof.gov.mn:8080/uploads/Final%20Expenditure%202010-2021%20binary%20worksheet%20-%20v3.xlsb>

**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.**

*GQ-1d asks the researcher to list any government websites or portals where infographics/visualizations or other similar tools used to simplify data access and analysis are present. For example, in South Africa the Vulekamali portal (<https://vulekamali.gov.za>) is a project by the National Treasury which contains visualizations of the Consolidated Budget Summary, by departments budget, by division of revenue and by infrastructure budget distribution. (See for example <https://vulekamali.gov.za/2022-23/national/departments/basic-education/>). Other countries that have developed portals that include fiscal visualization and graphics include: Brazil's Transparency Portal (<https://portaldatransparencia.gov.br/>), which presents line graphs, bar graphs, pie charts, and visual maps of electronic invoices, public expenditure, public revenue, annual budget, transferred resources, resources transferred by location of beneficiary, among other information. (<https://portaldatransparencia.gov.br/orcamento> and <https://portaldatransparencia.gov.br/transferencias>). Additionally, United States Department of the Treasury, Fiscal Data portal (<https://fiscaldata.treasury.gov/>) is a one-stop shop for federal financial data that uses charts, exhibits, and figures.*

**Answer:**

a. Yes

**Source:**

<https://www.1212.mn/mn/statistic/statcate/573058/table/573058> - National Statistics Office's data portal where aggregated fiscal data can be found

<http://iltod.mof.gov.mn/> - Ministry of Finance's website where citizens can access infographics on aggregated fiscal data.

**Comment:**

<https://www.1212.mn/mn/statistic/statcate/573058/table/573058> - National Statistics Office's data portal where aggregated fiscal data can be found

<http://iltod.mof.gov.mn/> - Ministry of Finance's website where citizens can access infographics on aggregated fiscal data.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

*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://finance.gov.mk/wp-content/uploads/2009/05/Audit-law.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:**

<https://www.legalinfo.mn/law/details/12254> - Budget Law of Mongolia (revised version)

(ТӨСВИЙН ТУХАЙ /Шинэчилсэн найруулга/)

<https://www.legalinfo.mn/law/details/15357?lawid=15357> – State Audit Law (revised version)

(ТӨРИЙН АУДИТЫН ТУХАЙ /Шинэчилсэн найруулга/)

<https://www.legalinfo.mn/law/details/10497> - Glass Account Law

(ШИЛЭН ДАНСНЫ ТУХАЙ)

<https://www.legalinfo.mn/law/details/503> - Fiscal Stability Law

(ТӨСВИЙН ТОГТВОРТОЙ БАЙДЛЫН ТУХАЙ)

<https://www.legalinfo.mn/law/details/493> - Law on Procurement of Goods and Services Using State and Local Government Resources

(ТӨРИЙН БОЛОН ОРОН НУТГИЙН ӨМЧИЙН ХӨРӨНГӨӨР БАРАА, АЖИЛ, ҮЙЛЧИЛГЭЭ ХУДАЛДАН АВАХ ТУХАЙ)

<https://legalinfo.mn/mn/detail?lawid=16390162361921> – Law on Parliamentary Oversight and Inspection (Монгол Улсын Их Хурлын хяналт шалгалтын тухай)

**Comment:**

The Budget Law of Mongolia outlines the annual budget process – planning, preparation, enactment, execution, accounting, reporting and oversight – together with the detailed description of each step and timeframe. Article 5 specifies fiscal transparency as one of its guiding principles and Article 6, clauses 10.2, 41.7, and Article 68 spell out the ways these principles should be implemented. Article 63 provides for public participation in the local budget process including direct voting on local development funds.

The State Audit Law defines authority, system, organization and legal status of the independent oversight institution which is mandated to implement independent auditing of planning, allocation, usage and spending of public financial resources and assets, to ensure that these resources are utilized in a proper manner in accordance with public interests and existing laws. Article 3 specifies transparency as one of its principles, Article 11 emphasizes the importance of public interest and participation in audit planning, Article 37 provides for transparency and openness of state audit functions, including publication of audit reports and provision of the necessary information to the general public, usage of information provided by individuals and the public in their activities.

The Glass Account Law aims at ensuring fiscal transparency and timely reporting on the usage of public resources by all public entities, including all budgetary and local government entities and state-owned enterprises. In particular, the law specifies the type of data that should be publicly available and the methods of its public dissemination through the glass account portal.

The Fiscal Stability Law provides for prudent fiscal policies and financial management principles to ensure long-term fiscal sustainability and accountability. In particular, it specifies the principles to deal with high dependence on the natural resources and related macro fiscal problems such as commodity price fluctuations and global business cycles.

The Procurement Law specifies the principles of transparency and participation in purchasing goods and services with public money. Article 71 and Article 47 emphasize public participation in the procurement activities such as the selection process and oversight.

Law on Parliamentary Oversight and Inspection was newly adopted in December 2021. Section 4 specifies principles and types of parliamentary budgetary oversight and inspection, oversight during the first and second discussion of EBP, at the implementation stage. Article 27 defines prerequisites for initiation of and process for conducting budget hearings.

**Peer Reviewer**

**Opinion:** Agree

**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. For more information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, see: <https://www.rti-rating.org/country-data/> and <https://www.constituteproject.org/>.*

**Answer:**

a. Yes

**Source:**

<https://www.legalinfo.mn/law/details/11225> - Law on Public Hearing  
НИЙТИЙН СОНСГОЛЫН ТУХАЙ

<https://legalinfo.mn/mn/detail?lawid=16390263044601> – Law on Transparency of Public Information (Нийтийн мэдээллийн ил тод байдлын тухай)

**Comment:**

Article 4, clause 4.2.4 of Law on Public Hearing specifies that public hearing should be held to discuss the issues related to tax laws, approval of the budget and oversight over the fiscal revenue and expenditures. Article 9, clause 9.3 of the Law mandates the government, state and local budget governors to hold budget oversight hearings annually.

Article 8, clause 8.4 of Law on Transparency of Public Information mandates public entities to make budget information transparent and specifies which information should be open.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** <https://legalinfo.mn/mn/detail?lawid=10497> Article 5, clause 5.1.4 of Glass account law specifies that information must be accessible, downloadable and printable. <https://legalinfo.mn/mn/detail/12254> Article 28(1) of Budget law, which highlights Ensure public participation in formulating budget.

**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:**

a. Yes, administrative units accounting for all expenditures are presented.

**Source:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>  
<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

Appendix 12 in the Estimates to the Budget Proposal 2023 (pdf pp. 376-392) lists expenditures by all ministries, departments, and agencies (MDA). MDAs are organized by the ministerial portfolios. The data for the 2023 budget proposal is presented in column 9 of the table (2023 Төсөл).

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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

**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:**

a. Yes, expenditures are presented by functional classification.

**Source:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

Appendix 15 in the Estimates to the Budget Proposal 2023 (pdf pp. 405-408) provides list of expenditures by functional classification.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

*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](https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf) or at <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>.*

**Answer:**

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

**Source:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

Appendix 15 in the Estimates to the Budget Proposal 2023 (pdf pp. 405-408) provides list of expenditures by functional classification. Although the classification does not strictly follow international standards (COFOG), it is largely compatible with the standards. Namely, it includes the following categories: transfers, debt repayment, general public services, health, environmental protection, education, culture, recreation and sports, urban community services, defense and public safety, economic affairs (including mining, infrastructure, transport, construction, communication, food and agriculture, manufacturing, trade), employment, and social protection. The list covers most categories but is not exhaustive. The categories are not coded in accordance with COFOG.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**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:**

a. Yes, expenditures are presented by economic classification.

**Source:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>  
<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

Appendix 14 in the Estimates to the Budget Proposal 2023 (pdf pp. 397-404) provides list of expenditures by economic classification. The categories include wages and salaries, utilities, goods and services, interest and debt service, subsidies, grants, capital investment, social benefits, and others. The data for the 2023 budget proposal is presented in column 9 of the table (2023 төсөл).

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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

**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:**

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

**Source:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>  
<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

Appendix 14 in the Estimates to the Budget Proposal 2023 (pdf pp. 397-404) provides list of expenditures by economic classification. The classification is fully compatible with the GFS standards.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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

**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 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, 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:**

b. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.

**Source:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>  
<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

Budget expenditures are presented at the level of detail one level below the ministry Appendix 12 in the Estimates to the Budget Proposal 2023 (pdf pp. 376-392). For instance, within the portfolio of the Minister of Finance there are items such as the General Tax Office (an agency under the ministry), subsidies (transfers) to subnational governments (could be classified as a program), government debt service (also a program). So, the classification beneath each ministerial level includes a mixture of agencies, departments, as well as programs.

The budget proposal has a list of programs to be implemented by portfolios (Appendix 1 to the Budget Law of 2023, PDF pp. 132-149). However, the list contains performance indicators for each program and not the expenditures.

Until 2018 the Government used to present most of the budget strictly by programs, and currently they seem to have made a step back. For instance, in 2017 EBP, each administration budget will be further broken down by specific programs, such as 'Economic Development Planning', or State Special Protection', 'Domestic and Foreign Instant Information Activity', 'Exercise of State Property Rights' etc.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, programs accounting for all expenditures are presented.

**Comments:** The Mongolian budget has 6 mutually exclusive classifications namely, administration classification (by budget governors), economics classification (salary, subsidy etc.), program classification (level-1 education, level-2 pre-school education), activity classification (child day care care service, core activity of the organization etc.) financing source(state budget, local budget etc.), non-financing information (number of civil servant, budget entity type etc.). This list has approved by Finance Minister 7th order in 2015 and detailed information is on the site (<http://iltod.mof.gov.mn/opendata>). The all 8 budget documents are prepared in above 6 classification accordingly. In the annex of the EBP 2021, the list of programs to be implemented by budget governors (Appendix 1 to the Budget Law of 2023, PDF pp. 132-149) and this budget was further

broken down by economic and activity classification which is the lowest level of breakdown which shown in pp.359-417 of Budget Proposal 2023. In the document, program means any level of detail below an administrative unit, therefore, Appendix 15 in pp. 413-417, should be considered as program accounting for all the expenditures are presented.

**Researcher Response**

Would like keep the score "B". Budget expenditures are presented at the level of detail one level below the ministry Appendix 12 in the Estimates to the Budget Proposal 2023 (pdf pp. 376-392). For instance, within the portfolio of the Minister of Finance there are items such as the General Tax Office (an agency under the ministry), subsidies (transfers) to subnational governments (could be classified as a program), government debt service (also a program). So, the classification beneath each ministerial level includes a mixture of agencies, departments, as well as programs. The budget proposal has a list of programs to be implemented by portfolios (Appendix 1 to the Budget Law of 2023, PDF pp. 132-149). However, the list contains performance indicators for each program and not the expenditures. Until 2018 the Government used to present most of the budget strictly by programs, and currently they seem to have made a step back. For instance, in 2017 EBP, each administration budget will be further broken down by specific programs, such as 'Economic Development Planning', or State Special Protection', 'Domestic and Foreign Instant Information Activity', 'Exercise of State Property Rights' etc.

**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:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>  
<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

2023 EBP does not present multi-year expenditure estimates by any expenditure classification.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>  
<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

2023 EBP does not present multi-year expenditure estimates by any expenditure classification.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>  
<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

2023 EBP does not present multi-year expenditure estimates by any expenditure classification.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

**Opinion:** Agree

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

**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:**

a. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

**Source:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

Appendix 5 in the Estimates to the Budget Proposal 2023 (pdf pp. 366-367) contains a list of all tax revenue by individual sources. Item 1 (with sub-items 1.1-1.8) has a listing of individual tax sources. Data in Column 9 has the proposed revenue for 2023 (2023 ТӨСӨЛ). The category "other taxes" (1.8.4. Бусад татвар) amounts to MNT 80 million, which is less than 1 percent of all tax revenue (MNT 17,065,395.2 million).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**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:**

b. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.

**Source:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>  
<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

Appendix 5 in the Estimates to the Budget Proposal 2023 (pdf pp. 366-367) contains a list of all non-tax revenue by individual sources. Item 2 (with sub-items 2.1-2.3) has a listing of individual non-tax sources. Data in Column 9 has the proposed revenue for 2023 (2023 ТӨСӨЛ). The category "other (non-tax) revenue" (2.1.7) amounts to MNT 130,751.8million, which accounts for about 7.04 percent of all non-tax revenue (MNT1,043,427.4 million).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** In the EBP pp.372-373, all individual sources of non-tax revenue for three percent or less of all non-tax revenue which amounts to 1,856,504.2 million MNT. Out of the all the non-tax revenue, the "other revenue" amounts to 130,751.8 million MNT which is 7% of all non-tax revenue which leaves the combined individual sources of non-tax revenue to 1,725,752.4million MNT which is 93% of all non-tax revenue, exceeding the 2/3

**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:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>  
<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

2023 EBP does not present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**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:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

2023 EBP does not present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**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 entire 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 entire 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 if no information on borrowing and debt is presented for the entire budget year.*

**Answer:**

a. Yes, all three estimates related to government borrowing and debt are presented.

**Source:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

Draft Budget Law 2023 presents estimates related to government borrowing and debt:

- the amount of net new borrowing required during the budget year in Article 12 (pdf p.26).
- amount of payment of debt in Article 13 (pdf p.26)
- amount of government guarantee of debt in Article 14 (pdf p.27).
- interest payments on the debt for the budget year in Table (Item no.22, under Finance Minister's Portfolio) in Article 6.1 (pdf p.24).
- the total debt outstanding at the end of the budget year in Table 8.1 in Section 8.2 (pdf p.100).

A brief narrative explanation of sources of funding of budget deficit is provided in Section 9.2 (pdf pp.117).

A narrative explanation of government debt is provided in Section 8 (pdf pp.99-116).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:**

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

The interest payments on outstanding debt for the budget year

**Source:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

Draft Budget Law 2023 presents estimates related to government borrowing and debt:

- the amount of net new borrowing required during the budget year in Article 12 (pdf p.26).
- amount of payment of debt in Article 13 (pdf p.26)
- amount of government guarantee of debt in Article 14 (pdf p.27).
- interest payments on the debt for the budget year in Table (Item no.22, under Finance Minister's Portfolio) in Article 6.1 (pdf p.24).
- the total debt outstanding at the end of the budget year in Table 8.1 in Section 8.2 (pdf p.100).

A brief narrative explanation of sources of funding of budget deficit is provided in Section 9.2 (pdf pp.117).

A narrative explanation of government debt is provided in Section 8 (pdf pp.99-116).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

14. "Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year?"

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

**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:**

c. Yes, information is presented for the composition of the total debt outstanding, but it excludes some core elements.

**Source:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>  
<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

Draft Budget Law 2023 presents information related to the composition of the total debt outstanding at the end of the budget year as below:

- information on interest rates on the foreign bonds and their maturity profile are presented in Table 8.2 in Section 8.3.2 (pdf p.104).

However, there is no information on the interest rate and maturity profile of government loan.

- information on whether it is domestic or external debt is presented in Table 8.1 (rows 2 and 4) in Section 8.2 (pdf p.100). Table provides information on the composition of total government debt projected as of the end of 2022 and 2023.

A narrative explanation of government debt is provided in Section 8 (pdf pp.99-116).

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. Yes, the core information is presented for the composition of the total debt outstanding.

**Comments:** Coupon and yield rates are presented in Table 8.2 and Graph 8.34 respectively for external debt. For domestic debt interest rates are presented in Graph 8.36 and the narratives, but some information is presented as the average interest.

**Government Reviewer**

**Opinion:** Agree

**Researcher Response**

Would like to keep the score "C". The government's total debt is comprised of loans, bonds and other debt such as government guarantee. Majority of the Mongolian governments total debt (39.69 trillion tugrug) is foreign loan (22.58 trillion tugrug which equals to 57% of total debt) as seen from Table 8.1 (pdf p.100). Foreign bond amounts 9.2 trillion tugrug (23% of total debt) as shown below: -Mongolian governments total debt (trillion tugrug): 39.69 Out of which: Amount Share in total debt (%) • Foreign bond (trillion tugrug) 9.2 23% • foreign loan ( trillion tugrug) 22.58 57% • Domestic bond (trillion tugrug) 3.6 9% • Other Debt (trillion tugrug) 4.2 11% Coupon and yield rates for only foreign bonds are presented in Table 8.2 (pdf p.105) and Graph 8.34 (pdf p.105) respectively. Amount and interest rates of domestic bonds are presented in Graph 8.36 (pdf p.107). However, there is no information on the interest rate and maturity profile of government's foreign loan which equals to 57% of total debt.

**IBP Comment**

We would like to keep the score "C". There is no information on the interest rate and maturity profile of government's foreign loan which equals to 57% of total debt.

**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:**

Whether the debt is domestic or external

**Source:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

Draft Budget Law 2023 presents information related to the composition of the total debt outstanding at the end of the budget year as below:

- information on interest rates on the foreign bonds and their maturity profile are presented in Table 8.2 in Section 8.3.2 (pdf p.104).

However, there is no information on the interest rate and maturity profile of government loan.

- information on whether it is domestic or external debt is presented in Table 8.1 (rows 2 and 4) in Section 8.2 (pdf p.100). Table provides information on the composition of total government debt projected as of the end of 2022 and 2023.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** Interest rates on the debt Maturity profile of the debt Whether the debt is domestic or external

**Comments:** I will choose interest rate, maturity profile, and whether the debt is external or domestic. The interest rate and maturity profile are presented in Table 8.2 and Graph 8.34 for external debt and in Graph 8.36 for domestic debt.

**Government Reviewer**

**Opinion:** Agree

**Researcher Response**

Would like to keep the previous response. The government's total debt is comprised of loans, bonds and other debt such as government guarantee. Majority of the Mongolian governments total debt (39.69 trillion tugrug) is foreign loan (22.58 trillion tugrug which equals to 57% of total debt) as seen from Table 8.1 (pdf p.100). Foreign bond amounts 9.2 trillion tugrug (23% of total debt) as shown below: -Mongolian governments total debt (trillion tugrug): 39.69 Out of which: Amount Share in total debt (%) • Foreign bond (trillion tugrug) 9.2 23% • foreign loan ( trillion tugrug) 22.58 57% • Domestic bond (trillion tugrug) 3.6 9% • Other Debt (trillion tugrug) 4.2 11% Coupon and yield rates for only foreign bonds are presented in Table 8.2 (pdf p.105) and Graph 8.34 (pdf p.105) respectively. Amount and interest rates of domestic bonds are presented in Graph 8.36 (pdf p.107). However, there is no information on the interest rate and maturity profile of government's foreign loan which equals to 57% of total debt.

**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:**

b. Yes, the core information is presented for the macroeconomic forecast.

**Source:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>  
<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

Chapter 1 on the Macroeconomic Outlook of the Introduction to the Budget Law 2023 (pdf pp. 35-53) gives a narrative description of macroeconomic issues along with tables and figures. Information on the real GDP growth projection for 2023 is presented on pdf p.35 (Para 2, rows 5 and 6) and in Section 1.2.2 (Para 1, row 2, pdf p.45). The projected inflation rate is presented on pdf p.35 (Para 3, rows 4 and 5) and in Section 1.2.2 (pdf p.46, Para 4). Nominal GDP levels can be found in Appendix 1 to the Estimates to the Budget Proposal 2023 (pdf p.360) (the last row).

There is no information on the interest rates.

The document has other information on unemployment rate, foreign trade, balance of payment, potential risks to economic growth, as well as price of oil and other commodities and global economic outlook.

Answer "B" is chosen because despite the fact that one of the core elements (interest rate) is missing, additional information is provided beyond core elements.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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:**

Nominal GDP level  
Inflation rate



Real GDP growth  
Information beyond the core elements (please specify)

**Source:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>  
<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

Chapter 1 on the Macroeconomic Outlook of the Introduction to the Budget Law 2023 (pdf pp. 35-53) gives a narrative description of macroeconomic issues along with tables and figures.  
information on the real GDP growth projection for 2023 is presented on pdf p.35 (Para 2, rows 5 and 6) and in Section 1.2.2 (Para 1, row 2, pdf p.45).  
The projected inflation rate is presented on pdf p.35 (Para 3, rows 4 and 5) and in Section 1.2.2 (pdf p.46, Para 4).  
Nominal GDP levels can be found in Appendix 1 to the Estimates to the Budget Proposal 2023 (pdf p.360) (the last row).

There is no information on the interest rates.

The document has other information on unemployment rate, foreign trade, balance of payment, potential risks to economic growth, as well as price of oil and other commodities and global economic outlook.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**16. "Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget?"**

**(The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)"**

*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.*

*For an example of how a sensitivity analysis may be presented in the Executive's Budget Proposal, see the following:*

- *The United States in its 2021 Budget Analytical Perspectives includes a section titled Sensitivity of the Budget to Economic Assumptions along with a table that shows the impact of each economic scenario on revenues, spending, and the deficit. (see pages 16 – 17, <https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf>).*
- *The Philippines in its 2021 Budget of Expenditures and Sources of Financing (BESF) presents the impact of different macroeconomic assumptions on expenditures, revenue, and debt (see page 131, Table A.6 titled "Budget Sensitivity to Macroeconomic Parameters, 2021," <https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2021/A6.pdf>); pages 12-13, Technical Notes on the 2021 Proposed National Budget <https://www.dbm.gov.ph/images/pdf/files/Technical-Notes-on-the-2021-Proposed-National-Budget.pdf>).*

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:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

No information is found in the budget proposal documents. Section 1.4 (pdf pp. 51-53) discusses briefly about potential risks to economic growth. However, there are no estimates.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** There is discussion of potential risks to the budget in section 1.4, and some recognition of risks associated with, for example, international market interest rate hikes could be affecting debt service in section on debt service, but in specific impact is not shown.

**Government Reviewer**

**Opinion:** Agree

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

**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 of the impact of the new policies, 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:**

c. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

**Source:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

Chapter 2 of the Introduction to the Budget Proposal 2023 (pdf pp. 57-60) describes the fiscal policy. Section 2.3 discusses 2023 fiscal policy (pdf pp.59-60).

Chapter 4 on the Current Expenditures of the Introduction to the Budget Law 2023 (pdf pp. 76-87) has specific sectoral policy proposals that have implications on the current expenditures. The chapter contains both estimates (some are in the form of graphs and tables) along with the narrative.

Chapter 5 on the Capital Expenditures (pdf pp. 87-93) has the same type of information on investment projects (e.g., building new schools etc.). In both cases, the new policy proposals presented are quite comprehensive but not exhaustive.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

**Comments:** Section 1.3 of the Budget Proposal lists government's policies and priority areas for 2023; new policies include for example implementation of the copper smelter and oil processing factories; the impact of this policy on expenditures, for instance, has not been discussed in section 2.3 or in other places.

**Government Reviewer**

**Opinion:** Agree

**Researcher Response**

Agree with the PR to change score to "c". Would like to update the Comments section with the following: Section 1.3 of the Budget Proposal (pdf p.47) lists government's policies and priority areas for 2023; new policies include for example implementation of the copper smelter and oil processing factories; the impact of this policy on expenditures, for instance, has not been discussed in Section 2.3 or in other places. Chapter 2 of the Introduction to the Budget Proposal 2023 (pdf pp. 57-60) describes the fiscal policy. Section 2.3 discusses 2023 fiscal policy (pdf pp.59-60). Chapter 4 on the Current Expenditures of the Introduction to the Budget Law 2023 (pdf pp. 76-87) has specific sectoral policy proposals that have implications on the current expenditures. The chapter contains both estimates (some are in the form of graphs and tables) along with the narrative. Chapter 5 on the Capital Expenditures (pdf pp. 87-93) has the same type of information on investment projects (e.g., building new schools etc.). In both cases, the new policy proposals presented are quite comprehensive but not exhaustive.

**IBP Comment**

Thank you for your feedback. We have updated our response.

**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 of the impact of the new policies, 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:**

c. Yes, information that shows how some but not all new policy proposals affect revenues are presented.

**Source:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

Chapter 3 of the Introduction to the Budget Proposal 2023 (pdf pp. 61-75) presents information on the major revenue policies. Both the narrative and estimation forms are used. There are some estimates of implications of new policy proposals on the revenue.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, information that shows how some but not all new policy proposals affect revenues are presented.

**Comments:** Section 1.3 of the Budget Proposal lists government's policies and priority areas for 2023; new policies include for example rapid deployment of the commodity exchange for trading of minerals; the impact of this policy on revenue, for instance, has not been discussed in section 3.2 on tax policy or in other places.

**Government Reviewer**

**Opinion:** Agree

**Researcher Response**

Agree with the PR to change score to "c". Would like to update the Comments section with the following: Comment: Section 1.3 of the Budget Proposal (pdf p.43) lists government's policies and priority areas for 2023; new policies include for example rapid deployment of the commodity exchange for trading of minerals; the impact of this policy on revenue, for instance, has not been discussed in section 3.2 on tax policy or in other places. Chapter 3 of the Introduction to the Budget Proposal 2023 (pdf pp. 61-75) presents information on the major revenue policies. Both the narrative and estimation forms are used. There are some estimates of implications of new policy proposals on the revenue.

**IBP Comment**

Thank you for your feedback. We have updated our response.

**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:**

b. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.

**Source:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

Appendix 12 of the Estimates to the Budget Proposal 2023 (pdf pp. 376-392) provides information on expenditure by administrative classification for the years 2015-2023 (8 years prior to the budget year).

Appendix 14 to the to the Estimates to the Budget Proposal 2023 (pdf pp. 395-404) provides list of expenditures by economic classification for the years 2015-2023.

Appendix 15 to the to the Estimates to the Budget Proposal 2023 (pdf pp. 405-408) provides list of expenditures by functional classification only for the budget year of 2023. No prior-year information is presented.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**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 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 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:**

b. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.

**Source:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

Budget expenditures for BY-1 (and several years before that) are given one level below the ministry, which includes a mixture of agencies underneath the ministry, departments, and individual programs in Appendix 12 (Expenditure by administrative classification) of the Estimates to the Budget Proposal 2023 (pdf pp. 376-392). However, program level details are scant. Therefore, the answer is "B".

Until 2018 the Government used to present most of the budget strictly by programs, and currently they seem to have made a step back. For instance, in 2017 EBP, each administration budget will be further broken down by specific programs, such as 'Economic Development Planning', or State Special Protection', 'Domestic and Foreign Instant Information Activity', 'Exercise of State Property Rights' etc.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** In the appendix 12 and 14, the 2015-2023 multiyear budget data was given, for the appendix 15, functional classification is presented according to budget type (state, local, social security etc.)

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:**

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

**Source:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

The legislature amended the original 2022 budget (BY-1). The updated numbers are included in the 2023 budget proposal. For instance, in Appendix 12 Expenditure by administrative classification) of the Estimates to the Budget Proposal 2023 (pdf pp. 376-392), Column no.8 (2022 Тод.) refers to the updated budgetary numbers.

**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:**

b. Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.

**Source:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

Appendix 12 of the Estimates to the Budget Proposal 2023 (pdf pp. 376-392) provides information on expenditure by administrative classification for the years 2015-2023 (8 years prior to the budget year).

Appendix 14 to the the Estimates to the Budget Proposal 2023 (pdf pp. 395-404) provides list of expenditures by economic classification for the

years 2015-2023.

Appendix 15 to the to the Estimates to the Budget Proposal 2023 (pdf pp. 405-408) provides list of expenditures by functional classification only for the budget year of 2023. No prior-year information is presented.

**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:**

Administrative classification

Economic classification

**Source:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

Appendix 12 of the Estimates to the Budget Proposal 2023 (pdf pp. 376-392) provides information on expenditure by administrative classification for the years 2015-2023 (8 years prior to the budget year).

Appendix 14 to the to the Estimates to the Budget Proposal 2023 (pdf pp. 395-404) provides list of expenditures by economic classification for the years 2015-2023.

Appendix 15 to the to the Estimates to the Budget Proposal 2023 (pdf pp. 405-408) provides list of expenditures by functional classification only for the budget year of 2023. No prior-year information is presented.

**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 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 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:**

b. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.

**Source:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

Budget expenditures for BY-2 (and several years before that) are given one level below the ministry, which includes a mixture of agencies underneath the ministry, departments, and individual programs in Appendix 12 (Expenditure by administrative classification) of the Estimates to the Budget Proposal 2023 (pdf pp. 376-392). However, program level details are scant.

Therefore, the answer is "B".

Until 2018 the Government used to present most of the budget strictly by programs, and currently they seem to have made a step back. For instance, in 2017 EBP, each administration budget will be further broken down by specific programs, such as 'Economic Development Planning', or State Special Protection', 'Domestic and Foreign Instant Information Activity', 'Exercise of State Property Rights' etc.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**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:**

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

**Source:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

Appendix 12 of the Estimates to the Budget Proposal 2023 (pdf pp. 376-392) provides information on actual expenditure by administrative classification for the years 2015-2021.

Appendix 14 to the the Estimates to the Budget Proposal 2023 (pdf pp. 395-404) information on actual expenditures by economic classification for the years 2015-2021. The most recent year is 2021, denoted 2021 Гүйц, in column 7.

**Peer Reviewer**

**Opinion:** Agree



**Government Reviewer**  
Opinion: Agree

**25. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?**

**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:**

a. Yes, revenue estimates for BY-1 are presented by category.

**Source:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>  
<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

Appendix 5 to the to the Estimates to the Budget Proposal 2023 (pdf pp. 366-367) contains a list of all tax and non-tax revenue by individual sources. Revenue data is given for the budget years of 2015-2023, i.e. 8 years prior to the proposed budget year.

**Peer Reviewer**  
Opinion: Agree

**Government Reviewer**  
Opinion: Agree

**26. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?**

**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:**

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

**Source:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>  
<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

Appendix 5 to the to the Estimates to the Budget Proposal 2023 (pdf pp. 366-367) contains a list of all tax and non-tax revenue by individual sources. Item 1 (with sub-items 1.1-1.8) has a listing of individual tax sources and item 2 (sub-items 2.1-2.3) provides information on individual non-tax revenue sources. Revenue data is given for the budget years of 2015-2023, i.e. 8 years prior to the proposed budget year.

For FY 2023 we find the following numbers:  
Other tax revenue 1.8.1.10 – MNT 658300 mln  
Other taxes 1.8.4.1 – MNT 80 mln  
Other non-tax revenue 2.1.7 – MNT 130751.8 mln  
Total other – MNT 196,131.8 mln  
This is 1 percent of total revenue.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** following number is corrected: Other tax revenue 1.8.1.10 – MNT 65,300 mln

**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:**

a. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

**Source:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

The legislature amended the original 2022 budget (BY-1). The updated numbers are included in the 2023 budget proposal. For instance, in Appendix 5 of the Estimates to the Budget Proposal 2023 (pdf p.366), column 8 (2022 Тод 2.) refers to the updated budgetary numbers. In year budget amendment numbers are presented for BY-1, or 2022, and not actual revenues.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

*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:**

a. Yes, revenue estimates for BY-2 and prior years are presented by category.

**Source:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

Appendix 5 to the to the Estimates to the Budget Proposal 2023 (pdf pp. 366-367) contains a list of all tax and non-tax revenue by individual sources. Revenue data is given for the budget years of 2015-2023, i.e. 8 years prior to the proposed budget year.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**29. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?**

*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:**

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

**Source:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Especially appendices 5-10 of the EBP.

**Government Reviewer**

**Opinion:** Agree

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

*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:**

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

**Source:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

Appendix 5 of the Estimates to the Budget Proposal 2023 (pdf pp.366-367) give information on the actual revenues. The most recent year is 2021, denoted "2021 Гүйц" in column 7.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

31. "Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year 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:**

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

**Source:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>  
<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

Draft Budget Law 2023: information on government borrowing and debt for the year preceding the budget year (BY-1):

1. Total debt outstanding at the end of BY-1: Information is presented in Table 8.1 in Section 8.2 (pdf p.100).

2. The amount of net new borrowing required during BY-1: Information is presented in Annex 3 (pdf p.362) denoted "АЛДАГДЛЫГ САНХҮҮЖҮҮЛЭХ ЭХ ҮҮСВЭР", Column 8.

3. Interest payments on the debt: Interest payments are not given explicitly, rather, it is given under '2. Debt service payment' (2. ЗЭЭЛИЙН ҮЙЛЧИЛГЭЭНИЙ ТӨЛБӨР), in the general budget data, Appendix 3 (Column 8, pdf p.362), to equal 909,075.3 mln MNT and all coming from state budget financing for 2022. The principal payment (2.1.2.2. Үндсэн төлбөр) is given separately, under the budget deficit financing section in Appendix 3 (Column 8, pdf p.362). Appendix 14, which presents functional classification of the budget shows interest payment on both domestic and foreign debt (Гадаадын зээлийн үйлчилгээний төлбөр, Дотоодын зээлийн үйлчилгээний төлбөр) (Column 8, pdf p.395).

4. Interest rates on the debt instruments: Information on interest rates on the foreign bonds is presented in Table 8.2 in Section 8.3.2 (pdf p.104). However, there is no information on the interest rate of government loan.

5. Maturity profile of the debt: Information on maturity profile of foreign bonds is presented in Table 8.2 in Section 8.3.2 (pdf p.104). However, there is no information on maturity profile of government loan.

6. information on whether it is domestic or external debt is presented in Table 8.1 (rows 2 and 4) in Section 8.2 (pdf p.100).

A brief narrative explanation of sources of funding of budget deficit is provided in Section 9.2 (pdf pp.117).

A narrative explanation of government debt is provided in Section 8 (pdf pp.99-116).

Thus, for the BY-1, 4 out of 6 items of core information is presented in the budget proposal. Information on interest rates of government loans and maturity profile of the debt are not provided.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**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:**

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

**Source:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

Appendix 3 of the Estimates to the Budget Proposal 2023 (pdf p.362) presents the sources of funding of budget deficit (АЛДАГ ДЛЫГ САНХҮҮЖҮҮЛЭХ ЭХ ҮҮСВЭР). The information includes numbers on government short and long-term bills, domestic and foreign borrowing (including the net new borrowing) and others for 2015-2023. The most recent actual data is for 2021 (BY-2). See column 7 of the table (2021 Гүйц).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**33. "Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year?"**

**(The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)"**

**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:**

e. Not applicable/other (please comment).

**Source:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

Law on Government Special Funds - <https://legalinfo.mn/mn/detail/14848>

**Comment:**

The executive's budget proposal has three parts: the state budget (comprised of the central government and local government budget) and budget for the Social Security Fund and Health Insurance Fund, which are set up separately from the state budget. All information in terms of revenue, financing, and expenditure of the fund is presented in the budget proposal and approved by the parliament. 2023 expenditure of Social Security Fund is presented in Table 4.6 (item no.2, pdf p.84). A narrative on the policies and rationale as well as estimates on the revenue and expenditure of the Social Insurance Fund are presented in Table 4.7 (pdf pp.86-87). PDF Page 87 provide similar information on the Health Insurance Fund.

At the end of 2022, there are 25 government special funds (including above two funds), pursuant to clause 5.3 of the Law on Government Special Funds. However, out of 25 special funds, no information is found for 4 funds (namely, Кино урлагийг дэмжих сан, Өргөн нэвтрүүлэг хөгжүүлэх сан, Хүүхдийн төлөө сан, Архидан согтуурахтай тэмцэх, урьдчилан сэргийлэх үйл ажиллагааг дэмжих сан).

Appendix 8 to the Estimates to the Budget Proposal 2023 (PDF pp.370) contains revenues to be raised by revenue-generating agencies, including special funds (e.g., Budget Stabilization Fund, Future Heritage Fund, Education Fund (Төсвийн тогтворжуулалтын сан, Ирээдүйн өв сан, Сургалтын төрийн сан)).

Appendix 9 provides detailed information on the revenue and expenditure of the Social Insurance Fund (PDF p. 372) and Appendix 10 provides detailed information on the revenue and expenditure of the Health Insurance Fund (PDF p. 374).

Appendix 12 to the Estimates (pp. 376) has information on the aggregate expenditures of all agencies, including special funds (these are organized by ministerial portfolios).

Details of information for funds:

Clause no; Name of fund; Portfolio it belongs to; page no:

5.3.1. Байгаль орчин, уур амьсгалын сан; (БАЙГАЛЬ ОРЧИН, АЯЛАЛ ЖУУЛЧЛАЛЫН САЙД)-( expenditure, pdf p.384)

5.3.2. Боловсролын зээлийн сан; БОЛОВСРОЛ, ШИНЖЛЭХ УХААНЫ САЙД (expenditure, Table 4.6 on pdf p.84 and Annex 12 on pdf p.387)

5.3.3. Бүх нийтийн үйлчилгээний үүргийн сан; (ЦАХИМ ХӨГЖИЛ, ХАРИЛЦАА ХОЛБООНЫ САЙД) (expenditure, Annex 12 on pdf p.392)

5.3.4. Гэмт хэргийн хохирогчид нөхөн төлбөр олгох сан; ХУУЛЬ ЗҮЙ, ДОТООД ХЭРГИЙН САЙД (expenditure, Table 4.6 on pdf p.84 and Annex 12 on pdf p.386)

5.3.5. Жижиг, дунд үйлдвэрийг хөгжүүлэх сан; ХҮНС, ХӨДӨӨ АЖ АХУЙ, ХӨНГӨН ҮЙЛДВЭРИЙН САЙД (expenditure, Annex 12 on pdf p.389)

5.3.6. Засгийн газрын нөөц сан; САНГИЙН САЙД (expenditure, Table 4.6 on pdf p.84 and Annex 12 on pdf p.376)

5.3.7. Зэвсэгт хүчний хөгжлийн сан; БАТЛАН ХАМГААЛАХЫН САЙД (expenditure, Annex 12 on pdf p.381)

5.3.8. Ирээдүйн өв сан; Монгол Улсын Ерөнхий сайд (revenue, Article 3, Draft Law on 2023 Budget, item no.5 in Table, pdf p.21, Article 11 on pdf p.26, Table 3.1 on pdf p.66, Annex 1 on pdf p.360)

5.3.9. Кино урлагийг дэмжих сан- No information found.

5.3.10. Мэргэжлийн болон техникийн боловсрол, сургалтыг дэмжих сан; БОЛОВСРОЛ, ШИНЖЛЭХ УХААНЫ САЙД (expenditure, Table 4.6 on pdf p.84 and Annex 12 on pdf p.389)

5.3.11. Нийгмийн даатгалын сан; (revenue and expenditure, Table 4.7, pdf p86 and Annex 9 on pdf p.372)

5.3.12. Нийгмийн халамжийн сан; ХӨДӨЛМӨР, НИЙГМИЙН ХАМГААЛЛЫН САЙД (expenditure, Annex 12 on pdf p.391)

5.3.13. Соёл, урлагийг дэмжих сан; Соёл, урлаг хөгжүүлэх сан СОЁЛЫН САЙД (Annex 12, pdf p.391)

5.3.14. Спортыг дэмжих сан; МОНГОЛ УЛСЫН САЙД, ОЛИМП, НИЙТИЙН БИЕИЙН ТАМИР, СПОРТЫН ҮНДЭСНИЙ ХОРООНЫ ДАРГА (expenditure, Annex 12 on pdf p.391)

5.3.15. Төсвийн тогтворжуулалтын сан; Сангийн сайд (revenue, Article 3, Draft Law on 2023 Budget, item no.11 in Table, pdf p22, Article 10 on pdf p.26, Section 3.4 on pdf p.67, Annex 3 on pdf p.362)

5.3.16. Улсын авто замын сан; ЗАМ, ТЭЭВРИЙН ХӨГЖЛИЙН САЙД (expenditure Annex 12 on pdf p.389)

5.3.17. Хилийн чанадад байгаа Монгол Улсын иргэдэд туслах сан; ГАДААД ХАРИЛЦААНЫ САЙД (expenditure, Table 4.6 on pdf p.84 and Annex 12 on pdf p.376)

5.3.18. Хөдөлмөр эрхлэлтийг дэмжих сан; ХӨДӨЛМӨРИЙН САЙД (expenditure, Table 4.6 on pdf p.84 and Annex 12 on pdf p.390)

5.3.19. Хөдөө аж ахуйг дэмжих сан; ХҮНС, ХӨДӨӨ АЖ АХУЙ, ХӨНГӨН ҮЙЛДВЭРИЙН САЙД (expenditure, Annex 12 on pdf p.389), Хөдөө аж ахуйг дэмжих сангийн зээлийн эргэн төлөлт

5.3.20. Шинжлэх ухаан, технологийн сан; БОЛОВСРОЛ, ШИНЖЛЭХ УХААНЫ САЙД (expenditure, Table 4.6 on pdf p.84 and Annex 12 on pdf p.388)

5.3.21. Эрүүл мэндийг дэмжих сан; ЭРҮҮЛ МЭНДИЙН САЙД (expenditure, Table 4.6 on pdf p.84 and Annex 12 on pdf p.381)

5.3.22. Эрүүл мэндийн даатгалын сан. (expenditure, revenue, Annex 14 on pdf p.395, Annex 15 on pdf p.405, Article 3, item no.12, 19 in Table, Table 4.6 on pdf p.84, pdf p.87, Annex 9 on pdf p.373, Annex 10 on pdf p.374)

5.3.23. Өргөн нэвтрүүлэг хөгжүүлэх сан. No information found.

5.3.24. Хүүхдийн төлөө сан. No information found.

5.3.25. Архидан согтуурахтай тэмцэх, урьдчилан сэргийлэх үйл ажиллагааг дэмжих сан. No information found.

#### Peer Reviewer

Opinion: Agree

#### Government Reviewer

Opinion: Disagree

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

Comments: Extrabudgetary funds are not applicable. Since 2016, the government of Mongolia has made all the extra-budgetary funds part of budgetary unit. The fund that researcher mentioned are the special fund that are set aside for various uses. All the transaction and the control is under the budgetary unit and budgeted and reported as part of the consolidated budget. Aside from the special fund we have Future Heritage and Fiscal Stability funds which are also part of consolidated budget. Social security and health security funds are as well separate budget within the consolidated budget.

### Researcher Response

Agree with GR and would like to update the Comments section with the following: . Extrabudgetary funds are not applicable. Since 2016, the government of Mongolia has made all the extra-budgetary funds part of budgetary unit. The fund that researcher mentioned are the special fund that are set aside for various uses. All the transaction and the control is under the budgetary unit and budgeted and reported as part of the consolidated budget. Aside from the special fund we have Future Heritage and Fiscal Stability funds which are also part of consolidated budget. Social security and health security funds are as well separate budget within the consolidated budget. The executive's budget proposal has three parts: the state budget (comprised of the central government and local government budget) and budget for the Social Security Fund and Health Insurance Fund, which are set up separately from the state budget. All information in terms of revenue, financing, and expenditure of the fund is presented in the budget proposal and approved by the parliament. 2023 expenditure of Social Security Fund is presented in Table 4.6 (item no.2, pdf p.84). A narrative on the policies and rationale as well as estimates on the revenue and expenditure of the Social Insurance Fund are presented in Table 4.7 (pdf pp.86-87). PDF Page 87 provide similar information on the Health Insurance Fund. At the end of 2022, there are 25 government special funds (including above two funds), pursuant to clause 5.3 of the Law on Government Special Funds. However, out of 25 special funds, no information is found for 4 funds (namely, Кино урлагийг дэмжих сан, Өргөн нэвтрүүлэг хөгжүүлэх сан, Хүүхдийн төлөө сан, Архидан согтуурахтай тэмцэх, урьдчилан сэргийлэх үйл ажиллагааг дэмжих сан). Appendix 8 to the Estimates to the Budget Proposal 2023 (PDF pp.370) contains revenues to be raised by revenue-generating agencies, including special funds (e.g., Budget Stabilization Fund, Future Heritage Fund, Education Fund (Төсвийн тогтворжуулалтын сан, Ирээдүйн өв сан, Сургалтын төрийн сан)). Appendix 9 provides detailed information on the revenue and expenditure of the Social Insurance Fund (PDF p. 372) and Appendix 10 provides detailed information on the revenue and expenditure of the Health Insurance Fund (PDF p. 374). Appendix 12 to the Estimates (pp. 376) has information on the aggregate expenditures of all agencies, including special funds (these are organized by ministerial portfolios).

### IBP Comment

Thank you for your feedback. We have updated our response.

### 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, including both revenues and expenditures, 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:

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

#### Comment:

Appendix 6 to the Estimates to the Budget Proposal 2023 (pdf p.368) provides estimates for the central budget revenue by economic classification. Appendix 8 (pdf p.370) provides estimates for the central budget revenue by income generating agencies and source of revenue including 3 special funds (e.g., Budget Stabilization Fund, Future Heritage Fund, Education Fund (Төсвийн тогтворжуулалтын сан, Ирээдүйн өв сан, Сургалтын төрийн сан)).

However, the coverage is not comprehensive. Some missing items include quasi-fiscal activities of some government special funds and state-owned banks such as State Bank, Development Bank of Mongolia.

Appendix 12 to the Estimates (pdf pp. 376-396) has information on the aggregate expenditures for consolidated budget (including all agencies and



special funds (these are organized by ministerial portfolios).

For instance, the table includes subsidies to state and private enterprises (ТАТААС on pdf. 0.395). In terms of sources of financing, the table specifies financing from government special funds (Засгийн газрын тусгай сангаас санхүүжих), financing from the Social Insurance Fund (including Health Insurance Fund) (Нийгмийн даатгалын сангийн төсвөөс санхүүжих), and financing from the Development Bank (Хөгжлийн банкны эх үүсвэрээр санхүүжих).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**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:**

a. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

**Source:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

Chapter 7 of the Introduction to the Budget Proposal 2023 (pdf pp.97-98) provides the narrative discussion on the local government budget, covering intergovernmental transfers. Estimates to the Budget Proposal 2023 provide information on intergovernmental transfers as below:

- Appendix 1 on pdf p.360 (2.4. transfer between central and local government (2.4. Улсын төсөв орон нутгийн төсөв хоорондын шилжүүлэг))
- Appendix 11 on pdf p.375.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**36. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of budget 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](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 if only one type of alternative display of expenditure is presented. Answer “d” applies if no alternative display of expenditure is presented.

**Answer:**

c. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.

**Source:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

Mongolia has been piloting gender-sensitive budgeting for selected programs since 2020. 2023 EBP presents a brief information on number of activities contributing to gender equality, for women and girls and children and their funding source (Table 4.5 on pdf p.83).

Expenditures (both capital and current) are displayed by aimags (provinces) and in some cases by smaller administrative units (soums and districts). For instance, Estimates on the budget proposal provides information as below:

-Appendix 11 of the Estimates on the budget proposal (PDF p. 375) provide information on transfer from local budget to central budget (Улсын төсөвт Төвлөрүүлэх, column 5), transfer from central budget to local budget (Санхүүгийн Дэмжлэг, column 6) and transfer from central budget to Local Development Fund (УТ-с ОНХС-д олгох орлогын шилжүүлэг, columns 9 and 10) by all 21 provinces and the Capital City. Allocations to local development funds of all aimags (provinces) are formula-based and are in addition to central government transfers (special purpose transfers which are earmarked expenditure (Тусгай зориулалтын шилжүүлэг) to finance basic public services such as education, basic health etc, but displayed as a bulk sum rather than by expenditure type.

Special purpose transfers are presented as a bulk sum under relevant ministers rather than by provinces (ЭРҮҮЛ МЭНДИЙН САЙД: Нийтийн биеийн тамирын тусгай зориулалтын шилжүүлэг (Pdf p.381), Эрүүл мэндийн анхан шатны тусламж үйлчилгээний тусгай зориулалтын шилжүүлэг (Pdf p.388); БОЛОВСРОЛ, ШИНЖЛЭХ УХААНЫ САЙД: Сургуулийн өмнөх боловсролын тусгай зориулалтын шилжүүлэг, Ерөнхий боловсролын тусгай зориулалтын шилжүүлэг (Pdf p.388)

Resources allocated to the local development funds are spent on projects based on direct voting of local citizens.

Additionally, Appendix 2 to the Budget Law 2023 (PDF p. 150) provides a list of all investment projects to be financed from the central budget, including facilities in the rural and urban districts. These are central government capital expenditures to finance investment projects at the local

level.

However, according to guideline, transfers to subnational governments do not qualify as alternative display.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Geographical impact is shown for capital expenditures and intergovernmental transfers. Gender information is only for non-financial information and not financial impact.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

**Comments:** In addition to the reviewer's list: 1. 'Appendix 9 of the Estimates on the budget proposal' on pages 378 to 379, which is included in the researcher's source list, provides information about the expenditures and revenues of the Social Security funds. 2. Budget policy: To effective distribution of resources, children in the 0-18 age range from affluent families won't be considered for child money program. This data is available within the budget proposal' on the pages 60 and 78.

**Researcher Response**

Unfortunately, we do not agree with GR and would like to add the following to the Comments section. Below is some information on expenditure classified by central government, local government and Social security fund (Annex 1 to EBP, pdf p.360). It is seen that the current expenditure of central budget (equals to 11.07 trillion tugrug) is much larger than the capital expenditure of central budget (equals to 4.4 trillion tugrug). Therefore, geographical impact shown for capital expenditures cannot fully represent the total budget expenditure. -2023 EBP (2023 ТӨСӨЛ), trillion tugrug Current expenditure of central budget (УЛСЫН ТӨСӨВ: УРСГАЛ ЗАРЛАГА): 11.07 Capital expenditure of central budget (УЛСЫН ТӨСӨВ: ХӨРӨНГИЙН ЗАРДАЛ): 4.40 Current expenditure of local budget (Орон нутаг: УРСГАЛ ЗАРЛАГА): 2.12 Capital expenditure of local budget (Орон нутаг: ХӨРӨНГИЙН ЗАРДАЛ): 0.94 Social Security Fund (НДС): 3.75

**IBP Comment**

We do not agree with the Govt. reviewer and would like to keep the answer C. Below is some information on expenditure classified by central government, local government and Social security fund (Annex 1 to EBP, pdf p.360). It is seen that the current expenditure of central budget (equals to 11.07 trillion tugrug) is much larger than the capital expenditure of central budget (equals to 4.4 trillion tugrug). Therefore, geographical impact shown for capital expenditures cannot fully represent the total budget expenditure. -2023 EBP (2023 ТӨСӨЛ), trillion tugrug Current expenditure of central budget (УЛСЫН ТӨСӨВ: УРСГАЛ ЗАРЛАГА): 11.07 Capital expenditure of central budget (УЛСЫН ТӨСӨВ: ХӨРӨНГИЙН ЗАРДАЛ): 4.40 Current expenditure of local budget (Орон нутаг: УРСГАЛ ЗАРЛАГА): 2.12 Capital expenditure of local budget (Орон нутаг: ХӨРӨНГИЙН ЗАРДАЛ): 0.94 Social Security Fund (НДС): 3.75

**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:**

Impacts of budget policies by geographic region

**Source:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

- Number of activities contributing to gender equality, for women and girls and children and their funding source (Table 4.5 on pdf p.83).
- Geographic distribution of resources to the local development fund (Appendix 11 of the Estimates on the budget proposal (PDF p. 375))
- Distribution of capital expenditures by administrative regions is shown (Appendix 2 to the Budget Law 2023, PDF p. 150)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** Impacts of budget policies by geographic region

**Comments:** Geographical impact is shown for capital expenditures and intergovernmental transfers. Gender, children and girls related information is

only for non-financial information and not financial impact.

#### Government Reviewer

**Opinion:** Agree

**Comments:** In addition to the reviewer's list: -Social Security funds are primarily based on age and various other contributing factors. (Appendix 9 on pdf p.378-379) -The child allowance program is planned to be determined based on family income. (4.4 Budget Reform Policy on the pdf p.78)

#### Researcher Response

Updated response. Would like to update the Comments section with the following: Mongolia has been piloting gender-sensitive budgeting for selected programs since 2020. 2023 EBP presents a brief information on number of activities contributing to gender equality, for women and girls and children and their funding source (Table 4.5 on pdf p.83). Expenditures (both capital and current) are displayed by aimags (provinces) and in some cases by smaller administrative units (soums and districts). For instance, Estimates on the budget proposal provides information as below: - Appendix 11 of the Estimates on the budget proposal (PDF p. 375) provide information on transfer from local budget to central budget (Улсын төсөвт Төвлөрүүлэх, column 5), transfer from central budget to local budget (Санхүүгийн Дэмжлэг, column 6) and transfer from central budget to Local Development Fund (УТ-с ОНХС-д олгох орлогын шилжүүлэг, columns 9 and 10) by all 21 provinces and the Capital City. Allocations to local development funds of all aimags (provinces) are formula-based and are in addition to central government transfers (special purpose transfers which are earmarked expenditure (Тусгай зориулалтын шилжүүлэг) to finance basic public services such as education, basic health etc, but displayed as a bulk sum rather than by expenditure type. Special purpose transfers are presented as a bulk sum under relevant ministers rather than by provinces (ЭРҮҮЛ МЭНДИЙН САЙД: Нийтийн биеийн тамирын тусгай зориулалтын шилжүүлэг (Pdf p.381), Эрүүл мэндийн анхан шатны тусламж үйлчилгээний тусгай зориулалтын шилжүүлэг (Pdf p.388); БОЛОВСРОЛ, ШИНЖЛЭХ УХААНЫ САЙД: Сургуулийн өмнөх боловсролын тусгай зориулалтын шилжүүлэг, Ерөнхий боловсролын тусгай зориулалтын шилжүүлэг (Pdf p.388) Resources allocated to the local development funds are spent on projects based on direct voting of local citizens. Additionally, Appendix 2 to the Budget Law 2023 (PDF p. 150) provides a list of all investment projects to be financed from the central budget, including facilities in the rural and urban districts. These are central government capital expenditures to finance investment projects at the local level. However, according to guideline, transfers to subnational governments do not qualify as alternative display. Below is some information on expenditure classified by central government, local government and Social security fund (Annex 1 to EBP, pdf p.360). It is seen that the current expenditure of central budget (equals to 11.07 trillion tugrug) is much larger than the capital expenditure of central budget (equals to 4.4 trillion tugrug). Therefore, geographical impact shown for capital expenditures cannot fully represent the total budget expenditure. -2023 EBP (2023 Төсөл), trillion tugrug Current expenditure of central budget (УЛСЫН ТӨСӨВ: УРСГАЛ ЗАРЛАГА): 11.07 Capital expenditure of central budget (УЛСЫН ТӨСӨВ: ХӨРӨНГИЙН ЗАРДАЛ): 4.40 Current expenditure of local budget (Орон нутаг: УРСГАЛ ЗАРЛАГА): 2.12 Capital expenditure of local budget (Орон нутаг: ХӨРӨНГИЙН ЗАРДАЛ): 0.94 Social Security Fund (НДС):3.75

#### IBP Comment

Thank you for your feedback. We have updated our response.

**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:

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

Appendix 14 of the Estimates to the Budget Proposal 2023 (pdf p.395) provides information on the current subsidies (denoted ТАТААС) to state entities (Төрийн өмчит байгууллагад олгох татаас). State entities can include SOEs (public corporations) and budget entities such as hospitals.

Information on subsidies by functional classification (denoted Татаасын зориулалт) is provided in Annex 15 on PDF p.405 where all the transfers from state budget to the public sector is listed. It includes subsidies for: i) covering loss of public transport, ii) covering loss of electricity iii) water supply (denoted Нийтийн тээврийн алдагдалд олгох татаас, Усан хангамжийн татаас, Эрчим хүчний алдагдлын татаас)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

d. No, estimates of transfers to public corporations are not presented.

**Comments:** Appendix 14 has the overall subsidies to state entities - it is not clear if this would include corporations. By the law on State and Local Property Article 13, state entities are all entities with the exception of state enterprises, and both have to be fully owned by the state. As such state entities do not include either state enterprises, or state owned or partially owned companies. As such, this is not subsidies to corporations, but to state entities such as ministries, agencies, schools etc. The functional classification does not identify subsidies to corporations; for example 'energy losses subsidies' may go to customers or private entities and not to state owned energy companies - simply the information provided does not have enough details to determine.

**Government Reviewer**

**Opinion:** Agree

**Researcher Response**

Agree with the PR. Would like to update the Comments sections with the following: Appendix 14 of the Estimates to the Budget Proposal 2023 (pdf p.395) provides information on the current subsidies (denoted ТАТААС) to state entities (Төрийн өмчит байгууллагад олгох татаас). Appendix 14 has the overall subsidies to state entities - it is not clear if this would include corporations. By the law on State and Local Property Article 13, state entities are all entities with the exception of state enterprises, and both have to be fully owned by the state. As such state entities do not include either state enterprises, or state owned or partially owned companies. As such, this is not subsidies to corporations, but to state entities such as ministries, agencies, schools etc. Information on subsidies by functional classification (denoted Татаасын зориулалт) is provided in Annex 15 on PDF p.405 where all the transfers from state budget to the public sector is listed. It includes subsidies for: i) covering loss of public transport, ii) covering loss of electricity iii) water supply (denoted Нийтийн тээврийн алдагдалд олгох татаас, Усан хангамжийн татаас, Эрчим хүчний алдагдлын татаас). The functional classification does not identify subsidies to corporations; for example, 'energy losses subsidies' may go to customers or private entities and not to state owned energy companies - simply the information provided does not have enough details to determine.

**IBP Comment**

Thank you for your feedback. We have updated our response.

**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:**

b. Yes, the core information is presented for all quasi-fiscal activities.

**Source:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>  
<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

Information on low-rate mortgages and loans is presented on pdf pp.115-116.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government 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:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

No information is found in the budget proposal documents.

This information is included in the annual government financial position statement, but this is not part of the EBP or supporting documents, as it is produced along with the government's annual budget report.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government 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:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

No information is found in the budget proposal documents.

**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:**

c. Yes, estimates of some but not all expenditure arrears are presented.

**Source:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

The EBP contains information on concession agreements and related payments estimates in the budget year to concession holders for the work that was performed in the past (Table 1.4 on PDF p.56 and Table 8.1 in Section 8.2 Government debt management on PDF p.100 and pdf p.107).

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**Researcher Response**

Answer: c. Yes, estimates of some but not all expenditure arrears are presented.

**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:**

b. Yes, the core information is presented for all contingent liabilities.

**Source:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legald=558>  
<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

Chapter 8, Section 8.2 of the Introduction to the Budget Proposal 2023 (PDF pp. 100-) contains information on the contingent liabilities of the government. The following information is given:  
 - Table 8.1 (line item 3.1. Засгийн газрын өрийн баталгаа (pdf p.100))  
 - Section 8.4 (pdf pp.108-110) presents a statement of purpose for each of the 4 cases of guarantees (contingent liability); and the amount of outstanding guarantees at the end of the budget year by each case.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**43. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term?**

(The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

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:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>  
<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

No information is found in the budget proposal documents.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**44. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind, 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:**

c. Yes, estimates of some but not all sources of donor assistance are presented.

**Source:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

Chapter 6 of the Introduction to the Budget Proposal 2023 (PDF pp.94-) contains information on donor assistance. Table 6.3 (PDF p.95) provides estimate for 2023 by multilateral and bilateral development partners. The chapter provides a narrative discussion of the proposed sources and uses of donor assistance in 2023. However, the estimates include only monetary assistance.

We chose score C as this indicator is looking for disaggregated information on the sources of donor assistance for the budget year.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.

**Comments:** We chose a. because: 1. In Chapter 6, pp65-67 the information on the donor is provided in narrative discussion. The Table 6.3 has shown the how much aid has been used in the budget year. The total of 570.5 billion MNT will be from aid to put in use which is consistent with the numbers shown on the appendix 1, pp 360. 2. and the usage of these aids, are presented in the appendix 13, pp 401-402. The table shows all the project that are funded by foreign loan and aid. The the aid amount is shown in separate column (Гадаад тусламж) and each row the specific projects that these fund will be used on.

**Researcher Response**

Unfortunately, we disagree with the GR. We choose score C as this indicator is looking for disaggregated information on the sources of donor assistance for the budget year.

**IBP Comment**

Unfortunately, we disagree with the GR. We choose score C as this indicator is looking for disaggregated information on the sources of donor assistance for the budget year.

**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:**

b. Yes, the core information is presented for all tax expenditures.

**Source:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

Chapter 3, Section 3.8 of the Introduction to the Budget Proposal 2023 (PDF p. 74) contains information on tax expenditures. The section 3.2 (pdf p.62-) describes the types of tax expenditure, and rationale for the policy. There is information on the beneficiaries. The estimate of revenue foregone is given in Table 3.3 (pdf p.74).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** To access tax expenditure details for the budget proposal, refer to Chapter 3, Section 3.8 of the PDF page 74.

<https://online.flippingbook.com/view/240352611/74/>

**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 individual earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all individual 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:**

a. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.

**Source:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

Estimates on earmarked revenues for social security payments (which should be directed to the Social Insurance Fund) and tax revenues and fees from mining which should be directed to the Budget Stability Fund and Future Heritage Fund are presented along with a narrative discussion as below.

-Sources of revenue of Budget Stability Fund (Төсвийн тогтворжуулалтын сан) are discussed in Sections 3.4 (PDF p.67) and Sources of revenue of Future Heritage Fund (Ирээдүйн өв сан) are discussed in Sections 3.3 (PDF p.66).  
-Budget of Social Insurance Fund (Нийгмийн даатгалын сан) is presented in Table 4.7 (PDF p.86).

Estimates on earmarked revenues from 5% of mineral royalties that is directed to the Local Development Fund is provided in the table on Annex 11 (Pdf p.375). The estimates are disaggregated by provinces. However, discussion on Local Development Fund (Section 7.2 on pdf pp.97-98) is very brief.

#### Peer Reviewer

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, estimates of some but not all earmarked revenues are presented.

**Comments:** For example, law on land fees has a clause requiring 'a certain portion of land fees be spent on taking care of state owned lands (Article 10.2). The budget for example does not have any reference to this. similar on some environmental payment allocations (for example Article 44.7 of the environmental law requires the use of payments from paid environmental information to be directed at updating the information; the budget has no such information). In fact, the budget does not give any list of earmarked revenues.

#### Government Reviewer

**Opinion:** Agree

#### Researcher Response

Agree with the comments by PR to change score to "c". Would like to add the following to Comments section: Some earmarked revenues are not presented. For example, law on land fees has a clause requiring 'a certain portion of land fees be spent on taking care of state owned lands (Article 10.2). The budget for example does not have any reference to this. similar on some environmental payment allocations (for example Article 44.7 of the environmental law requires the use of payments from paid environmental information to be directed at updating the information; the budget has no such information). In fact, the budget does not give any list of earmarked revenues.

#### IBP Comment

Thank you for your feedback. We have updated our response.

#### 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:

c. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.

#### Source:

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>  
<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

Chapters 2, 4, 5, and 6 of the Introduction to the Budget Law 2023 have some discussion of policies and related estimates for the budget year. Chapter 2 (PDF pp. 57-60) has general fiscal policy guidelines, formulated as general statements without budget estimates. Chapter 3 (PDF pp. 60-75) discusses revenue related policies and their implications on budget revenue. Chapter 4 on current expenditures (PDF pp. 76-87) contains both expenditure estimates (some are in the form of graphs and tables) along with the narrative description of policies. Chapter 5 on the Capital Expenditures (PDF pp.88-93) has the same type of information on investment projects (e.g., building new schools etc.).

**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 the budget year is presented.

**Comments:** For example, the link between the state policy of on revenue is to increase the benefits from mining projects to local citizens. The budget does not provide any details of how much more money will flow to local citizens as a result of the policy.

**Government Reviewer**

**Opinion:** Agree

**Researcher Response**

Agree with the PR. Would like to update the Comments section with the following: For example, the link between the state policy of on revenue is to increase the benefits from mining projects to local citizens. The budget does not provide any details of how much more money will flow to local citizens as a result of the policy. Chapters 2, 4, 5, and 6 of the Introduction to the Budget Law 2023 have some discuss of policies and related estimates for the budget year. Chapter 2 (PDF pp. 57-60) has general fiscal policy guidelines, formulated as general statements without budget estimates. Chapter 3 (PDF pp. 60-75) discusses revenue related policies and their implications on budget revenue. Chapter 4 on current expenditures (PDF pp. 76-87) contains both expenditure estimates (some are in the form of graphs and tables) along with the narrative description of policies. Chapter 5 on the Capital Expenditures (PDF pp.88-93) has the same type of information on investment projects (e.g., building new schools etc.).

**IBP Comment**

Thank you for your feedback. We have updated our response.

**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:**

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.

**Source:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

No information is found in the budget proposal documents.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** source: <https://online.flippingbook.com/view/769624166/8/> Proposal version for the Citizen budget 2023, page 9 provides brief information for the "2050\_Vision Long-Term Development Policy of Mongolia" and "Mongolia's New Recovery Policy" which is 2020-2030. On the page 20-25 for the same pdf provides explanation for the "Mongolia's New Recovery Policy". source:

<https://online.flippingbook.com/view/240352611/> Executive's Budget Proposal, page 80 provides brief introduction for "Mongolia's New Recovery Policy" Executive's Budget Proposal, page 59, provides explanation of the action plans designed to carry out the "Mongolia's New Recovery Policy".

**Researcher Response**

The EBP does not present estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period. There is a statement that the 2023 budget will support the Government's New Recovery Policy (Шинэ сэргэлтийн бодлого) in CB of 2023 EBP (pdf p.8) at <https://online.flippingbook.com/view/769624166/8/>. Page 9 provides brief information for the "2050 Vision Long-Term Development Policy of Mongolia" and "Mongolia's New Recovery Policy" which is for 2020-2030. Pages 20-25 of the same document provides explanation for the "Mongolia's New Recovery Policy". EBP (<https://online.flippingbook.com/view/240352611/>): pdf page 81-82 provides brief introduction for "Mongolia's New Recovery Policy" and pdf pages 94-95 provides explanation of the action plans designed to implement "Mongolia's New Recovery Policy". Therefore, we suggest score "c". Would like to update the Source and Comments sections with the following: Source:

<https://online.flippingbook.com/view/769624166/8/> -Citizen budget for 2023 EBP <http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558> <http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023> -Link to news on 2023 EBP

<https://online.flippingbook.com/view/240352611/> -2023 EBP • Comment: The EBP does not present estimates that show how the proposed budget

is linked to all the government's policy goals for a multi-year period. There is a statement that the 2023 budget will support the Government's New Recovery Policy (Шинэ сэргэлтийн бодлого) in CB of 2023 EBP (pdf p.8) at <https://online.flippingbook.com/view/769624166/8/>. Page 9 provides brief information for the "2050 Vision Long-Term Development Policy of Mongolia" and "Mongolia's New Recovery Policy" which is for 2020-2030. Pages 20-25 of the same document provides explanation for the "Mongolia's New Recovery Policy". EBP (<https://online.flippingbook.com/view/240352611/>): pdf page 81-82 provides brief introduction for "Mongolia's New Recovery Policy" and pdf pages 94-95 provides explanation of the action plans designed to implement "Mongolia's New Recovery Policy". Therefore, we suggest score "c".

**IBP Comment**

The EBP does not present estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period. There is a statement that the 2023 budget will support the Government's New Recovery Policy (Шинэ сэргэлтийн бодлого) in CB of 2023 EBP (pdf p.8) at <https://online.flippingbook.com/view/769624166/8/>. Page 9 provides brief information for the "2050 Vision Long-Term Development Policy of Mongolia" and "Mongolia's New Recovery Policy" which is for 2020-2030. Pages 20-25 of the same document provides explanation for the "Mongolia's New Recovery Policy". EBP (<https://online.flippingbook.com/view/240352611/>): pdf page 81-82 provides brief introduction for "Mongolia's New Recovery Policy" and pdf pages 94-95 provides explanation of the action plans designed to implement "Mongolia's New Recovery Policy". Therefore, we suggest score "c".

**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:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

Only financial estimates are presented for some of the inputs, not the non-financial data. Answer choice is D.

Information related to inputs are found in Appendix 14 to the Estimates contains (ТӨСВИЙН БУСАД МЭДЭЭЛЛИЙН АНГИЛАЛ) number of budget and non-budget entities (БАЙГУУЛЛАГЫН ТОО) and public employees (by categories and sectors)( АЖИЛЛАГСАДЫН ТОО) (PDF pp.403-404).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions.

**Researcher Response**

Unfortunately, we disagree with the GR. The only non-financial data found are number of budget and non-budget entities (БАЙГУУЛЛАГЫН ТОО) and number of public employees (by categories and sectors)(АЖИЛЛАГСАДЫН ТОО) under Other Budget information category (ТӨСВИЙН БУСАД МЭДЭЭЛЛИЙН АНГИЛАЛ) in Appendix 14 to the Estimates (PDF pp.395-404).

**IBP Comment**

Unfortunately, we disagree with the GR. The only non-financial data found are number of budget and non-budget entities (БАЙГУУЛЛАГЫН ТОО) and number of public employees (by categories and sectors)(АЖИЛЛАГСАДЫН ТОО) under Other Budget information category (ТӨСВИЙН БУСАД МЭДЭЭЛЛИЙН АНГИЛАЛ) in Appendix 14 to the Estimates (PDF pp.395-404).

**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:**

a. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).

**Source:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

Appendix 1 of the draft Budget Law 2023 (PDF pp. 132-149) contains non-financial information on the desired results for programs, organized by ministerial portfolios (i.e. by administrative classification).

An example of non-financial data on results:

33 Minister of Culture

32.1.1 Share of individuals who receive services of cultural and art organizations (% of total population) – 78%

32.1.5 Number of books (thousands) per 10,000 individuals – 28.0

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**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:**

a. Yes, performance targets are assigned to all nonfinancial data on results.

**Source:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

Appendix 1 of the draft Budget Law 2023 (PDF pp. 132-149) contains non-financial information on the desired results for programs, organized by ministerial portfolios (i.e. by administrative classification). For each non-financial result, there is a target.

**Peer Reviewer**

**Opinion:** Agree

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](http://www.finance.gov.pk/budget/mtbf_2018_21.pdf) and [http://www.finance.gov.pk/survey\\_1718.html](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:**

c. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

**Source:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558>

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023>

**Comment:**

Annex 12 (pdf p.390) to Estimates to Budget Proposal 2023 presents estimates of social protection expenditures under portfolio of Minister of Social Welfare.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**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:**

<https://mof.gov.mn/article/entry/2023> - Guidelines for preparing the draft budget for 2023 for General Budget Governors (general link), published on July 5, 2022 on the MoF website (ТӨСВИЙН ЕРӨНХИЙЛӨН ЗАХИРАГЧ НАРЫН 2023 ОНЫ ТӨСВИЙН ТӨСӨЛ БЭЛТГЭХ УДИРДАМЖ)

[https://mof.gov.mn/exp/ckfinder/userfiles/files/1/%D0%A5%D0%B0%D0%B2%D1%81%D1%80%D0%B0%D0%BB%D1%82%201\\_%20%D0%A2%D3%A9%D1%81%D0%B2%D0%B8%D0%B9%D0%BD%20%D0%A3%D0%B4%D0%B8%D1%80%D0%B4%D0%B0%D0%BC%D0%B6.pdf](https://mof.gov.mn/exp/ckfinder/userfiles/files/1/%D0%A5%D0%B0%D0%B2%D1%81%D1%80%D0%B0%D0%BB%D1%82%201_%20%D0%A2%D3%A9%D1%81%D0%B2%D0%B8%D0%B9%D0%BD%20%D0%A3%D0%B4%D0%B8%D1%80%D0%B4%D0%B0%D0%BC%D0%B6.pdf)- Guidelines for preparing the draft budget for 2023 (document link)

**Comment:**

The executive releases the so-called budget guidelines which contains the guidelines for submitting budget proposals, including general fiscal policies for the budget year, deadlines of submissions of budget proposals, and various budget forms.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?**

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

**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:**

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

**Source:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=50&year=2023> – Draft of 2023 PBS made public by the Ministry of Finance (May 1, 2022)

[http://iltod.mof.gov.mn:8080/uploads/legal/1669018144779%D0%A2%D0%A5%D0%9C%202023,%20%D0%A3%D0%98%D0%A5-%D0%B4%20%D3%A9%D1%80%D0%B3%D3%A9%D0%BD%20%D0%B1%D0%B0%D1%80%D0%B8%D1%85%20%D0%B1%D0%B0%D0%B3%D1%86%20\(1\).pdf](http://iltod.mof.gov.mn:8080/uploads/legal/1669018144779%D0%A2%D0%A5%D0%9C%202023,%20%D0%A3%D0%98%D0%A5-%D0%B4%20%D3%A9%D1%80%D0%B3%D3%A9%D0%BD%20%D0%B1%D0%B0%D1%80%D0%B8%D1%85%20%D0%B1%D0%B0%D0%B3%D1%86%20(1).pdf)  
– Draft of 2023 PBS submitted by the Ministry of Finance to the Parliament (budget information portal)

**Comment:**

“Chapter 1. Macroeconomic Outlook for 2023 and Projections for 2024-2025” of the Introduction (second link, starting on pdf page 9) contains the following information:

- Figure 15 on p. 17 has information on nominal GDP level and real growth rate projections for 2023-2025.
  - Discussion on pdf p. 13, 14, 16 and p.17 is on inflation rates (actual on pdf p. 13, 14 and 16 and projection on p. 17). Figure 12 on pdf p. 14 gives components that contribute to inflation.
  - Text on pdf p. 10-11 provides projections of prices of major export commodities (copper, coal, gold, crude oil, iron ore etc.) and discussion of international trade on pdf p. 12 and p. 17
  - Text and figures on pdf p. 12-13 and 15 provide balance of payment and international trade data and discussion for 2021 and 2022. Some discussion on trade and balance of payment is available on pdf p. 17.
  - There is employment data and discussion for 2021 is available on pdf p. 14
- The document does not provide information on interest rates.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. Yes, the core information is presented for the macroeconomic forecast.

**Comments:** The document is indeed did not include the interest rate, however it does present the the macroeconomics parameters in details and beyond, such as international forecast, GDP growth by sectors, commodity market by each mining product, inflation and its breakdown by consumers basket, employment rate, foreign trade and trade balance etc. all are in BY-1, BY and BY+3.

**Researcher Response**

Unfortunately, we do not agree with the GR. Would like to keep the score “c” as the document does not provide information on interest rates.

**IBP Comment**

Unfortunately, we do not agree with the GR. Would like to keep the score “c” as the document does not provide information on interest rates.

**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:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=50&year=2023> – Draft made public by the Ministry of Finance (May 1, 2022)

[http://iltod.mof.gov.mn:8080/uploads/legal/1669018144779%D0%A2%D0%A5%D0%9C%202023,%20%D0%A3%D0%98%D0%A5-%D0%B4%20%D3%A9%D1%80%D0%B3%D3%A9%D0%BD%20%D0%B1%D0%B0%D1%80%D0%B8%D1%85%20%D0%B1%D0%B0%D0%B3%D1%86%20\(1\).pdf](http://iltod.mof.gov.mn:8080/uploads/legal/1669018144779%D0%A2%D0%A5%D0%9C%202023,%20%D0%A3%D0%98%D0%A5-%D0%B4%20%D3%A9%D1%80%D0%B3%D3%A9%D0%BD%20%D0%B1%D0%B0%D1%80%D0%B8%D1%85%20%D0%B1%D0%B0%D0%B3%D1%86%20(1).pdf)  
– Draft submitted by the Ministry of Finance to the Parliament (budget information portal)

**Comment:**

Discussion of expenditure policies is presented in section 4.2.2 on pdf p.23-24.

Discussion of investment policies is presented in section 4.5 on pdf p. 25-26

Table 10 on pdf p. 22 contains fiscal information on total expenditure (row 2), total revenue (row 1), fiscal balance and their share in the GDP for 2020-2023 (last column is projections for 2023)

Summary table in Draft Law on 2023 PBS on pdf p. 6 contains GDP, total revenue (level and % of GDP), total expenditure (level and % of GDP), CPI, increase in total expenditure (level and % of GDP), fiscal balance (level and % of GDP), total public investment (level and % of GDP), total debt outstanding (level and % of GDP), and social welfare payments (level and % of GDP) for 2023, 2024, and 2025.

**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:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=50&year=2023> – Draft made public by the Ministry of Finance (May 1, 2022)  
[http://iltod.mof.gov.mn:8080/uploads/legal/1669018144779%D0%A2%D0%A5%D0%9C%202023,%20%D0%A3%D0%98%D0%A5-%D0%B4%20%D3%A9%D1%80%D0%B3%D3%A9%D0%BD%20%D0%B1%D0%B0%D1%80%D0%B8%D1%85%20%D0%B1%D0%B0%D0%B3%D1%86%20\(1\).pdf](http://iltod.mof.gov.mn:8080/uploads/legal/1669018144779%D0%A2%D0%A5%D0%9C%202023,%20%D0%A3%D0%98%D0%A5-%D0%B4%20%D3%A9%D1%80%D0%B3%D3%A9%D0%BD%20%D0%B1%D0%B0%D1%80%D0%B8%D1%85%20%D0%B1%D0%B0%D0%B3%D1%86%20(1).pdf)  
– Draft submitted by the Ministry of Finance to the Parliament (budget information portal)

**Comment:**

Discussion of revenue policies is presented in section 4.2.1 on pdf p.23.  
Table 11 on pdf p. 23 contains data on total revenue projections for 2023-2025  
Summary table on pdf p. 6 contains GDP, total revenue (level and % of GDP), total expenditure (level and % of GDP), CPI, increase in total expenditure (level and % of GDP), fiscal balance (level and % of GDP), total public investment (level and % of GDP), total debt outstanding (level and % of GDP), and social welfare payments (level and % of GDP) for 2023, 2024, and 2025.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**Researcher Response**

Revised score to A.

**IBP Comment**

Thank you for your feedback. We have updated our response.

**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:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=50&year=2023> – Draft of 2023 PBS made public by the Ministry of Finance (May 1, 2022)  
[http://iltod.mof.gov.mn:8080/uploads/legal/1669018144779%D0%A2%D0%A5%D0%9C%202023,%20%D0%A3%D0%98%D0%A5-%D0%B4%20%D3%A9%D1%80%D0%B3%D3%A9%D0%BD%20%D0%B1%D0%B0%D1%80%D0%B8%D1%85%20%D0%B1%D0%B0%D0%B3%D1%86%20\(1\).pdf](http://iltod.mof.gov.mn:8080/uploads/legal/1669018144779%D0%A2%D0%A5%D0%9C%202023,%20%D0%A3%D0%98%D0%A5-%D0%B4%20%D3%A9%D1%80%D0%B3%D3%A9%D0%BD%20%D0%B1%D0%B0%D1%80%D0%B8%D1%85%20%D0%B1%D0%B0%D0%B3%D1%86%20(1).pdf)  
– Draft submitted by the Ministry of Finance to the Parliament (budget information portal)

**Comment:**

“Chapter 5. Government Debt: Outlook and Strategies” pdf (pp. 27-34) gives information on debt position and policies as of FY2021. Table on pdf p.27 gives info on debt outstanding total and debt type for 2020 and 2021 (expected). No information is provided for the year 2023 and beyond. Figures 1 and 2 on p. 28 and figure 3 on pdf p.29 provide information the interest rates on domestic and foreign borrowing. Section 5.4 on debt strategies for 2023-2025 outlines 6 broad goals to be achieved during this period. No further data is provided.

Document titled “Strategic document of government debt management for 2023-2025” (pdf pp. 41-61) does not contain information on any core estimates for 2023 and beyond.

Document titled “Report on the implementation of the strategic document of government debt management for 2019-2021” on p. 62-79 contains debt historical data for the period.

Summary table in Draft Law on 2023 PBS on p. 6 contains total debt outstanding (level and % of GDP), and social welfare payments (level and % of GDP) for 2023, 2024, and 2025.

The guideline says that deficit may be accepted as a proxy of “net new borrowing”. The deficit information is presented in 6th line item of the Table in Draft Law on 2023 PBS on pdf p.6.

No information on interest payments on the debt for the budget year is given.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, all three estimates related to government borrowing and debt are presented.

**Comments:** According to The Budget stability law the interest payments on the debt is part of the 4th line item of the Table in Draft Law on 2023 PBS on pdf p.6. <http://iltod.mof.gov.mn/legacy?type=46&subType=50&year=2023>

**Researcher Response**

Unfortunately, we do not agree with the GR. The Table in Draft Laws on 2023 PBS on pdf p.6 (<http://iltod.mof.gov.mn/legacy?type=46&subType=50&year=2023>) does not present information on interest payments on the debt for the budget year. The 4th line item of the Table, the GR is mentioning, does present information on ceiling of total expenditure of consolidated budget.

**IBP Comment**

Unfortunately, we do not agree with the GR. The Table in Draft Laws on 2023 PBS on pdf p.6 (<http://iltod.mof.gov.mn/legacy?type=46&subType=50&year=2023>) does not present information on interest payments on the debt for the budget year. The 4th line item of the Table, the GR is mentioning, does present information on ceiling of total expenditure of consolidated budget

**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:**

<http://iltod.mof.gov.mn/legacy?type=46&subType=50&year=2023> – Draft 2023 PBS made public by the Ministry of Finance (May 1, 2022)  
[http://iltod.mof.gov.mn:8080/uploads/legal/1669018144779%D0%A2%D0%A5%D0%9C%202023,%20%D0%A3%D0%98%D0%A5-%D0%B4%20%D3%A9%D1%80%D0%B3%D3%A9%D0%BD%20%D0%B1%D0%B0%D1%80%D0%B8%D1%85%20%D0%B1%D0%B0%D0%B3%D1%86%20\(1\).pdf](http://iltod.mof.gov.mn:8080/uploads/legal/1669018144779%D0%A2%D0%A5%D0%9C%202023,%20%D0%A3%D0%98%D0%A5-%D0%B4%20%D3%A9%D1%80%D0%B3%D3%A9%D0%BD%20%D0%B1%D0%B0%D1%80%D0%B8%D1%85%20%D0%B1%D0%B0%D0%B3%D1%86%20(1).pdf)

– Draft submitted by the Ministry of Finance to the Parliament (budget information portal)

**Comment:**

Table 10 on pdf p. 22 contains fiscal information on total expenditure (row 2), total revenue (row 1), fiscal balance and their share in the GDP for 2020-2023 (last column is projections for 2023). No information is available beyond 2023.

Summary table in Draft Law on 2023 PBS on pdf p. 6 contains total expenditure (level and % of GDP), increase in total expenditure (level and % of GDP), fiscal balance (level and % of GDP), total public investment (level and % of GDP) for 2023, 2024, and 2025.

**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:**

c. Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.

**Source:**

<https://legalinfo.mn/mn/detail?lawId=16532001935011> - Budget Law of Mongolia for 2023

МОНГОЛ УЛСЫН 2023 ОНЫ ТӨСВИЙН ТУХАЙ

<https://www.parliament.mn/nn/19096/> - Enacted budget published in a government weekly (“Төрийн мэдээлэл” эмхэтгэлийн 2022 оны No47(1245))

**Comment:**

Article 6 of the Budget Law 2023 (p.4-10) spells out expenditure by ministerial portfolios (general budget executors). Total of 38 portfolios are presented.

Appendix 2 to the Budget law 2023 gives a detailed list of all investment projects to be financed in 2023 by ministerial portfolios (administrative classification). No other classification is given.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

**Comments:** On top of administrative classification, Enacted budget included the rest of the classification as well. The updated appendixes for the Enacted Budget is shown on the link below. Appendix 1-7 shows the Enacted budget in economic classification. Appendix 15 shows the all expenditure by the functional classification. <http://iltod.mof.gov.mn/legacy?type=46&subType=33&year=2023&legalId=562>



**Researcher Response**

We would like to keep the score "c" because appendixes 2023 Budget at <http://iltod.mof.gov.mn/legacy?type=46&subType=33&year=2023&legalId=562> is still with note "2023 proposal" (2023 ТӨСӨЛ) not with a note "Enacted" (Батлагдсан). The Law on 2023 Budget enacted by the Legislation (<https://legalinfo.mn/mn/detail?lawId=16532001935011>) presents only budget by administrative classification. Article 6 of the Budget Law 2023 (p.4-10) spells out expenditure by ministerial portfolios (general budget executors). Total of 38 portfolios are presented. Appendix 2 to the Budget law 2023 gives a detailed list of all investment projects to be financed in 2023 by ministerial portfolios (administrative classification). No other classification is given. Would like update the Source and Comments section with the following: Source: <https://legalinfo.mn/mn/detail?lawId=16532001935011> - Budget Law of Mongolia for 2023 МОНГОЛ УЛСЫН 2023 ОНЫ ТӨСВИЙН ТУХАЙ <https://www.parliament.mn/nn/19096/> - Enacted budget published in a government weekly ("Төрийн мэдээлэл" эмхэтгэлийн 2022 оны No47(1245)) <http://iltod.mof.gov.mn/legacy?type=46&subType=33&year=2023&legalId=562> – MOF news and link of 2023 EB [http://iltod.mof.gov.mn:8080/uploads/legal/1669101811684%D0%A2%D0%BE%D0%BE%D1%86%D0%BE%D0%BE%D0%BB%D0%BB%D1%8B%D0%BD%20%D1%85%D0%B0%D0%B2%D1%81%D1%80%D0%B0%D0%BB%D1%82\\_%D0%A2%D3%A9%D1%81%D3%A9%D0%B2\\_2023.pdf](http://iltod.mof.gov.mn:8080/uploads/legal/1669101811684%D0%A2%D0%BE%D0%BE%D1%86%D0%BE%D0%BE%D0%BB%D0%BB%D1%8B%D0%BD%20%D1%85%D0%B0%D0%B2%D1%81%D1%80%D0%B0%D0%BB%D1%82_%D0%A2%D3%A9%D1%81%D3%A9%D0%B2_2023.pdf) – Annexes to 2023 EBP • Comment: The Law on 2023 Budget enacted by the Legislation (<https://legalinfo.mn/mn/detail?lawId=16532001935011>) presents only budget by administrative classification. Article 6 of the Budget Law 2023 (p.4-10) spells out expenditure by ministerial portfolios (general budget executors). Total of 38 portfolios are presented. Appendix 2 to the Budget law 2023 gives a detailed list of all investment projects to be financed in 2023 by ministerial portfolios (administrative classification). No other classification is given. Appendixes 2023 Budget at <http://iltod.mof.gov.mn/legacy?type=46&subType=33&year=2023&legalId=562> is still with a note "2023 proposal" (2023 ТӨСӨЛ) not with a note "Enacted" (Батлагдсан).

**IBP Comment**

We would like to keep the score "c" because appendixes 2023 Budget at <http://iltod.mof.gov.mn/legacy?type=46&subType=33&year=2023&legalId=562> is still with note "2023 proposal" (2023 ТӨСӨЛ) not with a note "Enacted" (Батлагдсан).

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

**Answer:**

Administrative classification

**Source:**

<https://legalinfo.mn/mn/detail?lawId=16532001935011> - Budget Law of Mongolia for 2023

МОНГОЛ УЛСЫН 2023 ОНЫ ТӨСВИЙН ТУХАЙ

<https://www.parliament.mn/nn/19096/> - Enacted budget published in a government weekly ("Төрийн мэдээлэл" эмхэтгэлийн 2022 оны No47(1245))

**Comment:**

Article 6 of the Budget Law 2023 (p.4-10) spells out expenditure by ministerial portfolios (general budget executors). Total of 38 portfolios are presented.

Appendix 2 to the Budget law 2023 gives a detailed list of all investment projects to be financed in 2023 by ministerial portfolios (administrative classification). No other classification is given.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

**Suggested Answer:** All the three classifications are present: Administrative classification Economic classification Functional classification

**Comments:** On top of administrative classification, Enacted budget included the rest of the classification as well. The updated appendixes for the Enacted Budget is shown on the link below. Appendix 1-7 shows the Enacted budget in economic classification. Appendix 15 shows the all expenditure by the functional classification. <http://iltod.mof.gov.mn/legacy?type=46&subType=33&year=2023&legalId=562>

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:**

c. Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.

**Source:**

<https://legalinfo.mn/mn/detail?lawId=16532001935011> - Budget Law of Mongolia for 2023

МОНГОЛ УЛСЫН 2023 ОНЫ ТӨСВИЙН ТУХАЙ

<https://www.parliament.mn/nn/19096/> - Enacted budget published in a government weekly ("Төрийн мэдээлэл" эмхэтгэлийн 2022 оны №47(1245))

**Comment:**

Appendix 1 to the Budget Law 2023 gives information on targeted performance indicators by programs. However, no information is found on expenditure estimates by programs.

The subdivision under each general budget governor includes the individual list of capital expenditures in Appendix 2. Score C is suggested based on the few programs presented as capital projects in the Appendix.

There is lack of consistency in Mongolian budget documents - the programs assessed in Executive's Budget Proposal (indicator 6) are not presented in the Enacted Budget.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

**Comments:** Appendix 1 to the Budget Law 2023 gives information on targeted performance indicators by programs under budget governors. These so called programs are a set of functional classifications. And functional classification had shown on the appendix 15 of Enacted budget.

[http://iltod.mof.gov.mn:8080/uploads/legal/1669101811684%D0%A2%D0%BE%D0%BE%D1%86%D0%BE%D0%BE%D0%BB%D0%BB%D1%8B%D0%BD%20%D1%85%D0%B0%D0%B2%D1%81%D1%80%D0%B0%D0%BB%D1%82\\_%D0%A2%D3%A9%D1%81%D3%A9%D0%B2\\_2023.pdf](http://iltod.mof.gov.mn:8080/uploads/legal/1669101811684%D0%A2%D0%BE%D0%BE%D1%86%D0%BE%D0%BE%D0%BB%D0%BB%D1%8B%D0%BD%20%D1%85%D0%B0%D0%B2%D1%81%D1%80%D0%B0%D0%BB%D1%82_%D0%A2%D3%A9%D1%81%D3%A9%D0%B2_2023.pdf)

**Researcher Response**

Unfortunately, we do not agree with the GR. Appendix 1 to the Budget Law 2023 gives information on targeted performance indicators by programs. However, no information is found on expenditure estimates by programs. The subdivision under each general budget governor includes the individual list of capital expenditures in Appendix 2. Score C is suggested based on the few programs presented as capital projects in the Appendix. There is lack of consistency in Mongolian budget documents - the programs assessed in Executive's Budget Proposal (indicator 6) are not presented in the Enacted Budget. The Law on 2023 Budget enacted by the Legislation (<https://legalinfo.mn/mn/detail?lawId=16532001935011>) presents budget by only administrative classification. Article 6 of the Budget Law 2023 (p.4-10) spells out expenditure by ministerial portfolios (general budget executors). Total of 38 portfolios are presented. Appendix 2 to the Budget law 2023 gives a detailed list of all investment projects to be financed in 2023 by ministerial portfolios (administrative classification). No other classification is given. Appendixes 2023 Budget at

<http://iltod.mof.gov.mn/legacy?type=46&subType=33&year=2023&legalId=562> is still with a note "2023 proposal" (2023 ТӨСӨЛ) not with a note "Enacted" (Батлагдсан). Would like to update the Source and Comments sections with following: Source: [https://legalinfo.mn/mn/detail?](https://legalinfo.mn/mn/detail?lawId=16532001935011)

[lawId=16532001935011](https://legalinfo.mn/mn/detail?lawId=16532001935011) - Budget Law of Mongolia for 2023 МОНГОЛ УЛСЫН 2023 ОНЫ ТӨСВИЙН ТУХАЙ

<https://www.parliament.mn/nn/19096/> - Enacted budget published in a government weekly ("Төрийн мэдээлэл" эмхэтгэлийн 2022 оны №47(1245)) <http://iltod.mof.gov.mn/legacy?type=46&subType=33&year=2023&legalId=562> - MOF news and link of 2023 EB

[http://iltod.mof.gov.mn:8080/uploads/legal/1669101811684%D0%A2%D0%BE%D0%BE%D1%86%D0%BE%D0%BE%D0%BB%D0%BB%D1%8B%D0%BD%20%D1%85%D0%B0%D0%B2%D1%81%D1%80%D0%B0%D0%BB%D1%82\\_%D0%A2%D3%A9%D1%81%D3%A9%D0%B2\\_2023.pdf](http://iltod.mof.gov.mn:8080/uploads/legal/1669101811684%D0%A2%D0%BE%D0%BE%D1%86%D0%BE%D0%BE%D0%BB%D0%BB%D1%8B%D0%BD%20%D1%85%D0%B0%D0%B2%D1%81%D1%80%D0%B0%D0%BB%D1%82_%D0%A2%D3%A9%D1%81%D3%A9%D0%B2_2023.pdf) - Annexes to 2023 EBP

**Comment:** Unfortunately, we do not agree with the GR. Appendix 1 to the Budget Law 2023 gives information on targeted performance indicators by programs. However, no information is found on expenditure estimates by programs. The subdivision under each general budget governor includes the individual list of capital expenditures in Appendix 2. Score C is suggested based on the few programs presented as capital projects in the Appendix. There is lack of consistency in Mongolian budget documents - the programs assessed in Executive's Budget Proposal (indicator 6) are not

presented in the Enacted Budget. The Law on 2023 Budget enacted by the Legislation (<https://legalinfo.mn/mn/detail?lawId=16532001935011>) presents budget by only administrative classification. Article 6 of the Budget Law 2023 (p.4-10) spells out expenditure by ministerial portfolios (general budget executors). Total of 38 portfolios are presented. Appendix 2 to the Budget law 2023 gives a detailed list of all investment projects to be financed in 2023 by ministerial portfolios (administrative classification). No other classification is given.

#### IBP Comment

Unfortunately, we do not agree with the GR. Appendix 1 to the Budget Law 2023 gives information on targeted performance indicators by programs. However, no information is found on expenditure estimates by programs. The subdivision under each general budget governor includes the individual list of capital expenditures in Appendix 2. Score C is suggested based on the few programs presented as capital projects in the Appendix. There is lack of consistency in Mongolian budget documents - the programs assessed in Executive's Budget Proposal (indicator 6) are not presented in the Enacted Budget.

#### 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:

b. No, the Enacted Budget does not present revenue estimates by category.

##### Source:

<https://legalinfo.mn/mn/detail?lawId=16532001935011> - Budget Law of Mongolia for 2023

МОНГОЛ УЛСЫН 2023 ОНЫ ТӨСВИЙН ТУХАЙ

<https://www.parliament.mn/nn/19096/> - Enacted budget published in a government weekly ("Төрийн мэдээлэл" эмхэтгэлийн 2022 оны No47(1245))

##### Comment:

Article 3 of the Budget Law 2023 lists revenue estimates by ministerial portfolios (general budget executors). Total of 21 portfolios are presented. However, no revenue categories are presented.

#### Peer Reviewer

Opinion: Agree

#### Government Reviewer

Opinion: Disagree

##### Suggested Answer:

a. Yes, the Enacted Budget presents revenue estimates by category.

Comments: The appendixes for Enacted budget is shown below. On the appendix 1-7, the tax and non-tax revenues are shown starting from 2015 to present.

[http://iltod.mof.gov.mn:8080/uploads/legal/1669101811684%D0%A2%D0%BE%D0%BE%D1%86%D0%BE%D0%BE%D0%BB%D0%BB%D1%8B%D0%BD%20%1%85%D0%B0%D0%B2%D1%81%D1%80%D0%B0%D0%BB%D1%82\\_%D0%A2%D3%A9%D1%81%D3%A9%D0%B2\\_2023.pdf](http://iltod.mof.gov.mn:8080/uploads/legal/1669101811684%D0%A2%D0%BE%D0%BE%D1%86%D0%BE%D0%BE%D0%BB%D0%BB%D1%8B%D0%BD%20%1%85%D0%B0%D0%B2%D1%81%D1%80%D0%B0%D0%BB%D1%82_%D0%A2%D3%A9%D1%81%D3%A9%D0%B2_2023.pdf)

#### Researcher Response

Unfortunately, we do not agree with the GR. The Law on 2023 Budget enacted by the Legislation (<https://legalinfo.mn/mn/detail?lawId=16532001935011>) presents budget by only administrative classification. Article 3 of the Budget Law 2023 lists revenue estimates by ministerial portfolios (general budget executors). Total of 21 portfolios are presented. However, no revenue categories are presented. Appendixes 2023 Budget at <http://iltod.mof.gov.mn/legacy?type=46&subType=33&year=2023&legalld=562> is still with a note "2023 proposal" (2023 төсөл) not with a note "Enacted" (Батлагдсан). Would like to update the Source and Comments sections with following: Source:

<https://legalinfo.mn/mn/detail?lawId=16532001935011> - Budget Law of Mongolia for 2023 МОНГОЛ УЛСЫН 2023 ОНЫ ТӨСВИЙН ТУХАЙ

<https://www.parliament.mn/nn/19096/> - Enacted budget published in a government weekly ("Төрийн мэдээлэл" эмхэтгэлийн 2022 оны No47(1245))

<http://iltod.mof.gov.mn/legacy?type=46&subType=33&year=2023&legalld=562> – MOF news and link of 2023 EB

[http://iltod.mof.gov.mn:8080/uploads/legal/1669101811684%D0%A2%D0%BE%D0%BE%D1%86%D0%BE%D0%BE%D0%BB%D0%BB%D1%8B%D0%BD%20%1%85%D0%B0%D0%B2%D1%81%D1%80%D0%B0%D0%BB%D1%82\\_%D0%A2%D3%A9%D1%81%D3%A9%D0%B2\\_2023.pdf](http://iltod.mof.gov.mn:8080/uploads/legal/1669101811684%D0%A2%D0%BE%D0%BE%D1%86%D0%BE%D0%BE%D0%BB%D0%BB%D1%8B%D0%BD%20%1%85%D0%B0%D0%B2%D1%81%D1%80%D0%B0%D0%BB%D1%82_%D0%A2%D3%A9%D1%81%D3%A9%D0%B2_2023.pdf) – Annexes to 2023 EBP

Comment: The Law on 2023 Budget enacted by the Legislation (<https://legalinfo.mn/mn/detail?lawId=16532001935011>) presents budget by only administrative classification. Article 3 of the Budget Law 2023 lists revenue estimates by ministerial portfolios (general budget executors). Total of

21 portfolios are presented. However, no revenue categories are presented. Appendixes 2023 Budget at <http://iltod.mof.gov.mn/legacy?type=46&subType=33&year=2023&legalId=562> is still with a note "2023 proposal" (2023 тэсэл) not with a note "Enacted" (Батлагдсан).

#### IBP Comment

Unfortunately, we do not agree with the GR. The Law on 2023 Budget enacted by the Legislation (<https://legalinfo.mn/mn/detail?lawId=16532001935011>) presents budget by only administrative classification. Article 3 of the Budget Law 2023 lists revenue estimates by ministerial portfolios (general budget executors). Total of 21 portfolios are presented. However, no revenue categories are presented.

## 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:

d. No, the Enacted Budget does not present individual sources of revenue.

#### Source:

<https://legalinfo.mn/mn/detail?lawId=16532001935011> - Budget Law of Mongolia for 2023

МОНГОЛ УЛСЫН 2023 ОНЫ ТӨСВИЙН ТУХАЙ

<https://www.parliament.mn/nn/19096/> - Enacted budget published in a government weekly ("Төрийн мэдээлэл" эмхэтгэлийн 2022 оны No47(1245))

#### Comment:

Article 3 of the Budget Law 2023 lists revenue estimates by ministerial portfolios (general budget executors). Total of 21 portfolios are presented. However, no revenue categories are presented.

#### Peer Reviewer

Opinion: Agree

#### Government Reviewer

Opinion: Disagree

#### Suggested Answer:

b. Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

**Comments:** The appendixes for Enacted budget is shown below. On the appendix 1-7, the revenues are shown in the economic classification that is in line of GFS2014 standard where it shows the individual source of revenues. Furthermore, there other revenues percentage can be found from the page 11 from the same link, 1.8.1.13 - 42,578.0m MNT 1.8.4.1 - 565.9m MNT 2.1.7 - 357,671m MNT Total other revenue is 400,812m MNT which is 3% of the total revenue (12,711,434m MNT) since the other revenue is 3% we are choosing answer a.

[http://iltod.mof.gov.mn:8080/uploads/legal/1669101811684%D0%A2%D0%BE%D0%BE%D1%86%D0%BE%D0%BE%D0%BB%D0%BB%D1%8B%D0%BD%20%D1%85%D0%B0%D0%B2%D1%81%D1%80%D0%B0%D0%BB%D1%82\\_%D0%A2%D3%A9%D1%81%D3%A9%D0%B2\\_2023.pdf](http://iltod.mof.gov.mn:8080/uploads/legal/1669101811684%D0%A2%D0%BE%D0%BE%D1%86%D0%BE%D0%BE%D0%BB%D0%BB%D1%8B%D0%BD%20%D1%85%D0%B0%D0%B2%D1%81%D1%80%D0%B0%D0%BB%D1%82_%D0%A2%D3%A9%D1%81%D3%A9%D0%B2_2023.pdf)

#### Researcher Response

Unfortunately, we do not agree with the GR. The Law on 2023 Budget enacted by the Legislation (<https://legalinfo.mn/mn/detail?lawId=16532001935011>) presents budget by only administrative classification. Article 3 of the Budget Law 2023 lists revenue estimates by ministerial portfolios (general budget executors). Total of 21 portfolios are presented. However, no revenue categories are presented. Appendixes 2023 Budget at <http://iltod.mof.gov.mn/legacy?type=46&subType=33&year=2023&legalId=562> is still with a note "2023 proposal" (2023 тэсэл) not with a note "Enacted" (Батлагдсан). Would like to update the Source and Comments sections with following: Source:

<https://legalinfo.mn/mn/detail?lawId=16532001935011> - Budget Law of Mongolia for 2023 МОНГОЛ УЛСЫН 2023 ОНЫ ТӨСВИЙН ТУХАЙ

<https://www.parliament.mn/nn/19096/> - Enacted budget published in a government weekly ("Төрийн мэдээлэл" эмхэтгэлийн 2022 оны No47(1245))

[http://iltod.mof.gov.mn:8080/uploads/legal/1669101811684%D0%A2%D0%BE%D0%BE%D1%86%D0%BE%D0%BE%D0%BB%D0%BB%D1%8B%D0%BD%20%D1%85%D0%B0%D0%B2%D1%81%D1%80%D0%B0%D0%BB%D1%82\\_%D0%A2%D3%A9%D1%81%D3%A9%D0%B2\\_2023.pdf](http://iltod.mof.gov.mn:8080/uploads/legal/1669101811684%D0%A2%D0%BE%D0%BE%D1%86%D0%BE%D0%BE%D0%BB%D0%BB%D1%8B%D0%BD%20%D1%85%D0%B0%D0%B2%D1%81%D1%80%D0%B0%D0%BB%D1%82_%D0%A2%D3%A9%D1%81%D3%A9%D0%B2_2023.pdf) - MOF news and link of 2023 EB

[http://iltod.mof.gov.mn:8080/uploads/legal/1669101811684%D0%A2%D0%BE%D0%BE%D1%86%D0%BE%D0%BE%D0%BB%D0%BB%D1%8B%D0%BD%20%D1%85%D0%B0%D0%B2%D1%81%D1%80%D0%B0%D0%BB%D1%82\\_%D0%A2%D3%A9%D1%81%D3%A9%D0%B2\\_2023.pdf](http://iltod.mof.gov.mn:8080/uploads/legal/1669101811684%D0%A2%D0%BE%D0%BE%D1%86%D0%BE%D0%BE%D0%BB%D0%BB%D1%8B%D0%BD%20%D1%85%D0%B0%D0%B2%D1%81%D1%80%D0%B0%D0%BB%D1%82_%D0%A2%D3%A9%D1%81%D3%A9%D0%B2_2023.pdf) - Annexes to 2023 EBP

Comment: The Law on 2023 Budget enacted by the Legislation (<https://legalinfo.mn/mn/detail?lawId=16532001935011>) presents budget by only

administrative classification. Article 3 of the Budget Law 2023 lists revenue estimates by ministerial portfolios (general budget executors). Total of 21 portfolios are presented. However, no revenue categories are presented. Appendixes 2023 Budget at <http://iltod.mof.gov.mn/legacy?type=46&subType=33&year=2023&legalId=562> is still with a note "2023 proposal" (2023 төсөл) not with a note "Enacted" (Батлагдсан).

**IBP Comment**

Unfortunately, we do not agree with the GR. The Law on 2023 Budget enacted by the Legislation (<https://legalinfo.mn/mn/detail?lawId=16532001935011>) presents budget by only administrative classification. Article 3 of the Budget Law 2023 lists revenue estimates by ministerial portfolios (general budget executors). Total of 21 portfolios are presented. However, no revenue categories are presented

**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:**

<https://legalinfo.mn/mn/detail?lawId=16532001935011> - Budget Law of Mongolia for 2023

МОНГОЛ УЛСЫН 2023 ОНЫ ТӨСВИЙН ТУХАЙ

<https://www.parliament.mn/nn/19096/> - Enacted budget published in a government weekly ("Төрийн мэдээлэл" эмхэтгэлийн 2022 оны №47(1245))

**Comment:**

Article 12 of the Budget Law 2023 provides the cap for net new borrowing. Article 13 specifies the amount of debt to be repaid in the budget year. Article 14 provides the cap for guarantees for the budget year.

Information on interest payments on the debt for the budget year is presented in under expenditure by Finance Minister (denominated Сангийн сайд Урсгал зардал үүнээс: Зээлийн хүүгийн төлбөрт), Table in Article 6 (line item 22, pdf p.5).

Estimates related to the total debt outstanding at the end of the budget year is not presented.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**  
Opinion: Agree

**64. What information is provided in the Citizens Budget?**

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

*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:**

a. The Citizens Budget provides information beyond the core elements.

**Source:**

<https://online.flippingbook.com/view/769624166/> – Citizens' Budget for 2023 Budget Proposal  
<http://iltod.mof.gov.mn/budget/main?year=2023&category=APPROVED> - Citizens' infographic of the budget proposal and approved budget 2023  
<http://iltod.mof.gov.mn:8080/uploads/bolovsrol/Taniltsuulga-11.pdf> - Budget Performance for the first 11 months of 2022

**Comment:**

Chapter 1 of Citizen's budget proposal for 2023 (first link above), pdf pp.5-13, provides macroeconomic forecast and the main policies.  
Chapter 2 of the same document (pdf pp.6-17) provides detailed information on total revenues.  
Chapter 3 of the same document (pdf pp.18-51) provides detailed information on total expenditures  
Chapter 4 of the same document provides detailed information on government debt  
Chapter 5 of the same document (pdf pp.51-54) provides additional information (gender issues, fiscal transparency, fiscal calendar, budget formation and distribution, glossary, etc)  
Pdf p. 63 contains link to feedback and comments from citizens, and back cover page (p.64) had contact information.

Similar type of information is available for the approved budget (second link above) and budget execution for 2022 (third link above)

**Peer Reviewer**  
Opinion: Agree

**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:**

c. A Citizens Budget is disseminated only by using one means of dissemination.

**Source:**

<http://iltod.mof.gov.mn/education> Citizens' Budget 2023 Budget Proposal published by the MoF (October 7, 2022) <http://iltod.mof.gov.mn/news?id=90> – Article on Citizens' Budget 2023 Budget Proposal by MoF <https://online.flippingbook.com/view/769624166/> – Citizens' Budget 2023 Budget Proposal

**Comment:**

Information on the Citizens Budget is disseminated through the executive's website (news release on Ministry of Finance website, second link above). The executive also provides detailed information the approved budget and budget execution (first link above) There is a specially designated website of the citizens' budget in the form of a flipbook, where comprehensive information is available to the public (third link above).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested 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.

**Comments:** Additionally, the Citizen's Budget is made available through the link provided, and printed versions of the approved budget are distributed through various activities organized by the Ministry of Finance. For instance, during activities like the Minister of Finance's visits to provinces and the Ministry of Finance's mentorship program, participants received printed Citizen's Budget booklets.

**Researcher Response**

Would like to request the GR to provide a proof on dissemination of printed versions of the approved budget.

**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:**

b. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.

**Source:**

<http://iltod.mof.gov.mn/education> Citizens' Budget 2023 Budget Proposal published by the MoF (October 7, 2022)  
<https://online.flippingbook.com/view/769624166/> – Citizens' Budget 2023 Budget Proposal

**Comment:**

The executive's designated website on the citizens' budget provides comprehensive information on the budget proposal and enacted budget for 2023. The citizens' budget has been produced since 2018, and became a regular product of the Ministry of Finance. The website where this document is produced has contacts at the ministry, like email and telephone.

However, the executive has not established any other mechanisms (such as focus groups, social networks, surveys, hotlines, and meetings/events etc.) to identify the public's requirements for budget information in the Citizen's Budget.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.

**Comments:** The Ministry of Finance has implemented a "Public Participation" section on the Citizen Budget website (<http://iltod.mof.gov.mn/cp>) with the aim of conducting public opinion surveys. Availability research related to the Citizen Budget 2023 was conducted through this menu.

Additionally, within the online booklet of the 2023 budget proposal, a survey link has been included on the final page. However, it's important to note that citizen participation has not met the desired level.

**Researcher Response**

Agree with the GR. Would like to update the Source and Comments sections with the following: Source: <http://iltod.mof.gov.mn/education> Citizens' Budget 2023 Budget Proposal published by the MoF (October 7, 2022) <https://online.flippingbook.com/view/769624166/> – Citizens' Budget 2023 Budget Proposal <http://iltod.mof.gov.mn/cp> - "Public Participation" section on the Citizen Budget website • Comment: The executive's designated website on the citizens' budget provides comprehensive information on the budget proposal and enacted budget for 2023. The citizens' budget has been produced since 2018, and became a regular product of the Ministry of Finance. The website where this document is produced has contacts at the ministry, like email and telephone. The Ministry of Finance has implemented a "Public Participation" section on the Citizen Budget website (<http://iltod.mof.gov.mn/cp>) with the aim of conducting public opinion surveys. Availability research related to the Citizen Budget 2023 was conducted through this menu. Additionally, within the online booklet of the 2023 budget proposal, a survey link has been included on the final page.

**IBP Comment**

Thank you for your feedback. We have updated our response.

**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:**

b. A citizens version of budget documents is published for at least two of the four stages of the budget process.



**Source:**

<https://online.flippingbook.com/view/769624166/> – Citizens' Budget for 2023 Budget Proposal  
<http://iltod.mof.gov.mn/budget/main?year=2023&category=APPROVED> - Citizens' infographic of the budget proposal and approved budget 2023  
<http://iltod.mof.gov.mn:8080/uploads/bolovsrol/Taniltsuulga-11.pdf> - Budget Performance for the first 11 months of 2022

**Comment:**

Citizens versions are available for the budget proposal (first link), approved budget (second link) and budget execution on a monthly basis (third link). But there is no citizens budget during the audit stage.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Additionally, Mid-Year Report has been prepared specifically for citizens.

**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:**

a. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

**Source:**

<https://old.shilendans.gov.mn/org/408?group=3&year=2022> - MOF Glass Account page which displays list of budget reports.  
<https://old.shilendans.gov.mn/org/408?form=5551288&year=2022&month=1&group=3&task=739> – Monthly consolidated budget report- January 2022 (НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛИЙН САРЫН МЭДЭЭ, 2022 ОНЫ 1-П САР)  
[https://mof.gov.mn/data\\_grid/total-budget](https://mof.gov.mn/data_grid/total-budget) – MOF page for Monthly budget Reports  
[https://mof.gov.mn/files/uploads/\\_1-2.pdf](https://mof.gov.mn/files/uploads/_1-2.pdf) - Ministry of Finance monthly report on consolidated budget for January 2022: Consolidated Budget Performance for the first month of 2022 (2022 ОНЫ ЭХНИЙ НЭГДҮГЭЭР САРЫН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)  
<http://iltod.mof.gov.mn/opendata> - Fiscal transparency webpage of Ministry of Finance from which monthly reports for Consolidated Budget Performance can be downloaded in excel format  
[http://iltod.mof.gov.mn:8080/uploads/CM\\_2022\\_01.xlsx](http://iltod.mof.gov.mn:8080/uploads/CM_2022_01.xlsx) - Ministry of Finance monthly report on consolidated budget for January 2022 excel file (Consolidated Budget Performance for the first month of 2022 (2022 ОНЫ ЭХНИЙ НЭГДҮГЭЭР САРЫН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ))

**Comment:**

Comment:

The government releases monthly budget execution reports through its glass account portal. The same information is available through the Ministry of Finance website and executive's fiscal transparency website.

The reports (MoF Monthly report, third link above) present expenditure data by broad economic classification (pdf p. 2-3), by ministerial portfolios or administrative units (pdf p. 8-9), by program (pdf p.9) and by functions (pdf p.10).

In addition to monthly reports, the government's glass account releases quarterly reports on government revenue and expenditure outlays and their

diversion from the budgeted numbers by consolidated government, portfolios and individual agencies.

**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:**

Administrative classification

Economic classification

Functional classification

**Source:**

<https://old.shilendans.gov.mn/org/408?group=3&year=2022> - MOF Glass Account page which displays list of budget reports.

<https://old.shilendans.gov.mn/org/408?form=5551288&year=2022&month=1&group=3&task=739> -

Monthly consolidated budget report- January 2022 (НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛИЙН САРЫН МЭДЭЭ, 2022 ОНЫ 1-П САР)

[https://mof.gov.mn/data\\_grid/total-budget](https://mof.gov.mn/data_grid/total-budget) - MOF page for Monthly budget Reports

[https://mof.gov.mn/files/uploads/\\_1-2.pdf](https://mof.gov.mn/files/uploads/_1-2.pdf) - Ministry of Finance monthly report on consolidated budget for January 2022: Consolidated Budget Performance for the first month of 2022 (2022 ОНЫ ЭХНИЙ НЭГДҮГЭЭР САРЫН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)

<http://iltod.mof.gov.mn/opendata> - Fiscal transparency webpage of Ministry of Finance from which monthly reports for Consolidated Budget Performance can be downloaded in excel format

[http://iltod.mof.gov.mn:8080/uploads/CM\\_2022\\_01.xlsx](http://iltod.mof.gov.mn:8080/uploads/CM_2022_01.xlsx) - Ministry of Finance monthly report on consolidated budget for January 2022 excel file (Consolidated Budget Performance for the first month of 2022 (2022 ОНЫ ЭХНИЙ НЭГДҮГЭЭР САРЫН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ))

**Comment:**

The government releases monthly budget execution reports through its glass account portal. The same information is available through the Ministry of Finance website and executive's fiscal transparency website.

The reports (MoF Monthly report, third link above) present expenditure data by broad economic classification (pdf p. 2-3), by ministerial portfolios or administrative units (pdf p. 8-9), by program (pdf p.9) and by functions (pdf p.10).

In addition to monthly reports, the government's glass account releases quarterly reports on government revenue and expenditure outlays and their diversion from the budgeted numbers by consolidated government, portfolios and individual agencies.

**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 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," 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:**

b. Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.

**Source:**

<https://old.shilendans.gov.mn/org/408?group=3&year=2022> - MOF Glass Account page which displays list of budget reports.

<https://old.shilendans.gov.mn/org/408?form=5551288&year=2022&month=1&group=3&task=739> -

Monthly consolidated budget report- January 2022 (НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛИЙН САРЫН МЭДЭЭ, 2022 ОНЫ 1-Р САР)

[https://mof.gov.mn/data\\_grid/total-budget](https://mof.gov.mn/data_grid/total-budget) - MOF page for Monthly budget Reports

[https://mof.gov.mn/files/uploads/\\_1-2.pdf](https://mof.gov.mn/files/uploads/_1-2.pdf) - Ministry of Finance monthly report on consolidated budget for January 2022: Consolidated Budget Performance for the first month of 2022 (2022 ОНЫ ЭХНИЙ НЭГДҮГЭЭР САРЫН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)

<http://iltod.mof.gov.mn/opendata> - Fiscal transparency webpage of Ministry of Finance from which monthly reports for Consolidated Budget Performance can be downloaded in excel format

[http://iltod.mof.gov.mn:8080/uploads/CM\\_2022\\_01.xlsx](http://iltod.mof.gov.mn:8080/uploads/CM_2022_01.xlsx) - Ministry of Finance monthly report on consolidated budget for January 2022 excel file (Consolidated Budget Performance for the first month of 2022 (2022 ОНЫ ЭХНИЙ НЭГДҮГЭЭР САРЫН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ))

**Comment:**

The government releases monthly budget execution reports through its glass account portal. The same information is available through the Ministry of Finance website. The reports present aggregated budget expenditures by what they call "programs" [pdf p. 9, ТӨСВИЙН ЗАРЛАГА (ХӨТӨЛБӨРӨӨР) of the document in the third link above] in 20 broad categories only. However, these so-called programs do not provide level of detail below an administrative unit, hence cannot be considered as individual programs.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.

**Comments:** Strongly disagree, the budget has mutually exclusive 6 classifications. [http://iltod.mof.gov.mn:8080/uploads/CM\\_2022\\_12.xlsx](http://iltod.mof.gov.mn:8080/uploads/CM_2022_12.xlsx) - Here the monthly data can be downloaded and on the last sheets which is called "hutulbur" & "zoriulalt" is the program classified expenditure report and it covers all the expenditure. The "hutulbur" start with 7 and its correspondence to COFOG classification and "zoriulalt" starts with 8 is the activity classification.

**Researcher Response**

Unfortunately, we disagree with the GR. The reports such as found at [http://iltod.mof.gov.mn:8080/uploads/CM\\_2022\\_12.xlsx](http://iltod.mof.gov.mn:8080/uploads/CM_2022_12.xlsx) (Sheet named "hutulbur") present aggregated budget expenditures by what they call "programs" ТӨСВИЙН ЗАРЛАГА (ХӨТӨЛБӨРӨӨР) in 20 broad categories only. However, these so-called programs do not provide level of detail below an administrative unit, hence cannot be considered as individual programs.

**IBP Comment**

Unfortunately, we disagree with the GR. The reports such as found at [http://iltod.mof.gov.mn:8080/uploads/CM\\_2022\\_12.xlsx](http://iltod.mof.gov.mn:8080/uploads/CM_2022_12.xlsx) (Sheet named "hutulbur") present aggregated budget expenditures by what they call "programs" ТӨСВИЙН ЗАРЛАГА (ХӨТӨЛБӨРӨӨР) in 20 broad categories only. However, these so-called programs do not provide level of detail below an administrative unit, hence cannot be considered as individual programs.

**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:**

<https://old.shilendans.gov.mn/org/408?group=3&year=2022> - MOF Glass Account page which displays list of budget reports.  
<https://old.shilendans.gov.mn/org/408?form=5551288&year=2022&month=1&group=3&task=739> - Monthly consolidated budget report- January 2022 (НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛИЙН САРЫН МЭДЭЭ, 2022 ОНЫ 1-Р САР)  
[https://mof.gov.mn/data\\_grid/total-budget](https://mof.gov.mn/data_grid/total-budget) - MOF page for Monthly budget Reports  
[https://mof.gov.mn/files/uploads/\\_1-2.pdf](https://mof.gov.mn/files/uploads/_1-2.pdf) - Ministry of Finance monthly report on consolidated budget for January 2022: Consolidated Budget Performance for the first month of 2022 (2022 ОНЫ ЭХНИЙ НЭГДҮГЭЭР САРЫН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)  
<http://iltod.mof.gov.mn/opendata> - Fiscal transparency webpage of Ministry of Finance from which monthly reports for Consolidated Budget Performance can be downloaded in excel format  
[http://iltod.mof.gov.mn:8080/uploads/CM\\_2022\\_01.xlsx](http://iltod.mof.gov.mn:8080/uploads/CM_2022_01.xlsx) - Ministry of Finance monthly report on consolidated budget for January 2022 excel file (Consolidated Budget Performance for the first month of 2022 (2022 ОНЫ ЭХНИЙ НЭГДҮГЭЭР САРЫН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ))

**Comment:**

Comparisons for year-to-date expenditures are made both in terms of the same period in the previous year as in column 1 denoted "ӨО-ны мөн үеийн" on p. 2 (fourth link above) and original estimates (enacted budget) for the period in column 3 denoted "Төлөв.". The actual expenditure itself is presented in column 4 named "Гүйцэт.". Percentages (actual vs. budgeted) are presented in column 5 and 6 (ХУВЬ-1 and ХУВЬ-2). Actual vs. budgeted comparisons are also given for the ministerial portfolios (pdf p. 8) and local government budgets (pdf p. 7).

**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:**

<https://old.shilendans.gov.mn/org/408?group=3&year=2022> - MOF Glass Account page which displays list of budget reports.  
<https://old.shilendans.gov.mn/org/408?form=5551288&year=2022&month=1&group=3&task=739> - Monthly consolidated budget report- January 2022 (НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛИЙН САРЫН МЭДЭЭ, 2022 ОНЫ 1-Р САР)  
[https://mof.gov.mn/data\\_grid/total-budget](https://mof.gov.mn/data_grid/total-budget) - MOF page for Monthly budget Reports  
[https://mof.gov.mn/files/uploads/\\_1-2.pdf](https://mof.gov.mn/files/uploads/_1-2.pdf) - Ministry of Finance monthly report on consolidated budget for January 2022: Consolidated Budget Performance for the first month of 2022 (2022 ОНЫ ЭХНИЙ НЭГДҮГЭЭР САРЫН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)  
<http://iltod.mof.gov.mn/opendata> - Fiscal transparency webpage of Ministry of Finance from which monthly reports for Consolidated Budget Performance can be downloaded in excel format  
[http://iltod.mof.gov.mn:8080/uploads/CM\\_2022\\_01.xlsx](http://iltod.mof.gov.mn:8080/uploads/CM_2022_01.xlsx) - Ministry of Finance monthly report on consolidated budget for January 2022 excel file

(Consolidated Budget Performance for the first month of 2022 (2022 ОНЫ ЭХНИЙ НЭГ ДҮГЭЭР САРЫН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ))

**Comment:**

Table on pdf p. 1 of the monthly report contains revenue data by sources: tax and non-tax and individual sources within these categories.

**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:**

<https://old.shilendans.gov.mn/org/408?group=3&year=2022> - MOF Glass Account page which displays list of budget reports.

<https://old.shilendans.gov.mn/org/408?form=5551288&year=2022&month=1&group=3&task=739> -

Monthly consolidated budget report- January 2022 (НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛИЙН САРЫН МЭДЭЭ, 2022 ОНЫ 1-П САР)

[https://mof.gov.mn/data\\_grid/total-budget](https://mof.gov.mn/data_grid/total-budget) - MOF page for Monthly budget Reports

[https://mof.gov.mn/files/uploads/\\_1-2.pdf](https://mof.gov.mn/files/uploads/_1-2.pdf) - Ministry of Finance monthly report on consolidated budget for January 2022: Consolidated Budget Performance for the first month of 2022 (2022 ОНЫ ЭХНИЙ НЭГ ДҮГЭЭР САРЫН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)

<http://iltod.mof.gov.mn/opendata> - Fiscal transparency webpage of Ministry of Finance from which monthly reports for Consolidated Budget Performance can be downloaded in excel format

[http://iltod.mof.gov.mn:8080/uploads/CM\\_2022\\_01.xlsx](http://iltod.mof.gov.mn:8080/uploads/CM_2022_01.xlsx) - Ministry of Finance monthly report on consolidated budget for January 2022 excel file (Consolidated Budget Performance for the first month of 2022 (2022 ОНЫ ЭХНИЙ НЭГ ДҮГЭЭР САРЫН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ))

**Comment:**

Table on pdf p. 1 of the monthly report contains revenue data by sources: tax and non-tax and individual sources within these categories. "Other taxes" (Бусад татвар) amount to 0.007 percent of total tax revenue. "Other revenue" (Бусад орлого) account for about 5.11 percent of total non-tax revenue. Overall, other (both tax and non-tax) revenue account for 0.45 percent of total revenue.

**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:**

<https://old.shilendans.gov.mn/org/408?group=3&year=2022> - MOF Glass Account page which displays list of budget reports.

<https://old.shilendans.gov.mn/org/408?form=5551288&year=2022&month=1&group=3&task=739> -

Monthly consolidated budget report- January 2022 (НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛИЙН САРЫН МЭДЭЭ, 2022 ОНЫ 1-Р САР)

[https://mof.gov.mn/data\\_grid/total-budget](https://mof.gov.mn/data_grid/total-budget) - MOF page for Monthly budget Reports

[https://mof.gov.mn/files/uploads/\\_1-2.pdf](https://mof.gov.mn/files/uploads/_1-2.pdf) - Ministry of Finance monthly report on consolidated budget for January 2022: Consolidated Budget Performance for the first month of 2022 (2022 ОНЫ ЭХНИЙ НЭГДҮГЭЭР САРЫН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)

<http://iltod.mof.gov.mn/opendata> - Fiscal transparency webpage of Ministry of Finance from which monthly reports for Consolidated Budget Performance can be downloaded in excel format

[http://iltod.mof.gov.mn:8080/uploads/CM\\_2022\\_01.xlsx](http://iltod.mof.gov.mn:8080/uploads/CM_2022_01.xlsx) - Ministry of Finance monthly report on consolidated budget for January 2022 excel file (Consolidated Budget Performance for the first month of 2022 (2022 ОНЫ ЭХНИЙ НЭГДҮГЭЭР САРЫН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ))

**Comment:**

Comparisons for year-to-date revenues are made both in terms of the same period in the previous year as in column 1 denoted "ӨО-ны мөн үеийн" on pdf p. 1 and original estimates (enacted budget) for the period in column 3 denoted "Төсөв.". The actual revenue itself is presented in column 4 named "Гүйцэтгэл". Percentages (actual vs. budgeted) are presented in columns 5 and 6 (ХУВЬ-1 and ХУВЬ-2). Actual vs. budgeted comparisons are also given for the local government budgets (pdf p. 7).

**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:**

a. Yes, all three estimates related to government borrowing and debt are presented.

**Source:**

<https://old.shilendans.gov.mn/org/408?form=5698103&year=2022&month=4&group=3&task=739> – Quarterly reports on government borrowing and debt.

<https://old.shilendans.gov.mn/org/408?form=5694187&year=2022&month=4&group=3&task=739> - Quarterly reports on the use of government foreign loans and grant aid.

<https://old.shilendans.gov.mn/org/408?form=5698345&year=2022&month=4&group=3&task=739> - Quarterly reports on government securities issued domestically and internationally.

[https://mof.gov.mn/files/uploads/\\_1-2.pdf](https://mof.gov.mn/files/uploads/_1-2.pdf) - Ministry of Finance monthly report on consolidated budget for January 2022: Consolidated Budget Performance for the first month of 2022 (2022 ОНЫ ЭХНИЙ НЭГДҮГЭЭР САРЫН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)

<http://iltod.mof.gov.mn/opaedata> - Fiscal transparency webpage of Ministry of Finance from which monthly reports for Consolidated Budget Performance can be downloaded in excel format

[http://iltod.mof.gov.mn:8080/uploads/CM\\_2022\\_01.xlsx](http://iltod.mof.gov.mn:8080/uploads/CM_2022_01.xlsx) - Ministry of Finance monthly report on consolidated budget for January 2022 excel file (Consolidated Budget Performance for the first month of 2022 (2022 ОНЫ ЭХНИЙ НЭГДҮГЭЭР САРЫН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ))

**Comment:**

The glass account website provides quarterly information on total debt outstanding (the first link above, “ЗАСГИЙН ГАЗРЫН ӨРИЙН ҮЛДЭГ ДЭЛ (ВАЛЮТААР) (I+II)”). The second link gives information on the amount of multilateral and bilateral loans and grant aid by individual projects and origins (international financial institutions and countries). Quarterly information on outstanding amount of government securities issued domestically and internationally on the third link above. Interest paid is displayed for the last one, but no information is given on interest rates on any of the links above.

Information on the amount of net new borrowing is presented in the monthly report (the fourth link above) on pdf p. 2, the row named “ЗГ-ын бонд” (government bond) and “ЗГ-ын зээл” (government loan). Information is given on the interest payments under the category “ХҮҮ” (interest).

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**75. Do In-Year Reports present information related to the composition of the total actual debt outstanding?**

**(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)**

**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:**

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

**Source:**

<https://old.shilendans.gov.mn/org/408?form=5698103&year=2022&month=4&group=3&task=739> – Quarterly reports on government borrowing and debt.

<https://old.shilendans.gov.mn/org/408?form=5694187&year=2022&month=4&group=3&task=739> - Quarterly reports on the use of government foreign loans and grant aid.

<https://old.shilendans.gov.mn/org/408?form=5698345&year=2022&month=4&group=3&task=739> - Quarterly reports on government securities issued domestically and internationally.

[https://mof.gov.mn/files/uploads/\\_1-2.pdf](https://mof.gov.mn/files/uploads/_1-2.pdf) - Ministry of Finance monthly report on consolidated budget for January 2022: Consolidated Budget Performance for the first month of 2022 (2022 ОНЫ ЭХНИЙ НЭГДҮГЭЭР САРЫН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)

<http://iltod.mof.gov.mn/opendata> - Fiscal transparency webpage of Ministry of Finance from which monthly reports for Consolidated Budget Performance can be downloaded in excel format

[http://iltod.mof.gov.mn:8080/uploads/CM\\_2022\\_01.xlsx](http://iltod.mof.gov.mn:8080/uploads/CM_2022_01.xlsx) - Ministry of Finance monthly report on consolidated budget for January 2022 excel file (Consolidated Budget Performance for the first month of 2022 (2022 ОНЫ ЭХНИЙ НЭГДҮГЭЭР САРЫН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ))

**Comment:**

The glass account website provides quarterly information on total debt outstanding (the first link above). Quarterly information is available on domestic vs foreign debt is given in this report. No other information on the maturity profile and interest rates is provided.

The second link gives information on amount of multilateral and bilateral loans and grant aid by individual projects and origins (international financial institutions and countries). No information is given on interest rates or maturity dates.

Quarterly information on outstanding amount of government securities issued domestically and internationally on the third link above. The link has information about the maturity of domestic securities (short, medium, and long-term). The list of internationally issued bonds contains the names of the bonds (Chingis, Khuraldai, Century, Nomad, etc.) but has no specific information on the maturity profile of these bonds and interest rates.

The fourth link has information on interest payments paid to date (p. 4). The link does not provide information on the interest rates.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** The Government of Mongolia approves annual Borrowing plans each year, which specifies lending rates and maturity of loans by each lender. For the Borrowing plan for 2022, approved by the Government Resolution №141, includes the interest rate and maturity for all lenders.

[https://mof.gov.mn/article/entry/sbg\\_zgzt\\_2022](https://mof.gov.mn/article/entry/sbg_zgzt_2022) [https://mof.gov.mn/files/uploads/article/SBG\\_ZGZT\\_2022.pdf](https://mof.gov.mn/files/uploads/article/SBG_ZGZT_2022.pdf)

[https://mof.gov.mn/article/entry/sbg\\_zgzt\\_2021](https://mof.gov.mn/article/entry/sbg_zgzt_2021)

**Researcher Response**

Unfortunately, we do not agree with the GR. The Annual Borrowing Plan cannot be considered as an IYR.

**IBP Comment**

Unfortunately, we do not agree with the GR. The Annual Borrowing Plan cannot be considered as an IYR.



**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:**

c. Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

**Source:**

<https://old.shilendans.gov.mn/org/408?form=5966766&year=2022&month=6&group=3&task=739> - Link to visualized Brief Report on National Budget, Social Insurance Fund Budget, Human Development Fund Budget Income, Expenditure, Investment, Budgetary Indicators: 2022 Half Year (УЛСЫН ТӨСӨВ, НИЙГМИЙН ДААТГАЛЫН САНГИЙН ТӨСӨВ, ХҮНИЙ ХӨГЖИЛ САНГИЙН ТӨСВИЙН ОРЛОГО, ЗАРЛАГА, ХӨРӨНГӨ ОРУУЛАЛТ, ТӨСВИЙН НЭГДСЭН ҮЗҮҮЛЭЛТ: 2022 ОНЫ ХАГАС ЖИЛ)

<https://old.shilendans.gov.mn/pdfview?file=6c328df80a0265a31cf2092f44981529.pdf> - Consolidated Budget Performance for the first half of 2022: Brief Introduction (2022 ОНЫ ЭХНИЙ ХАГАС ЖИЛИЙН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ: ТОВЧ ТАНИЛЦУУЛГА)

[https://mof.gov.mn/files/uploads/\\_6.pdf](https://mof.gov.mn/files/uploads/_6.pdf) - Ministry of Finance monthly report on consolidated budget for June 2022 (half-yearly report):

Consolidated Budget Performance for the first half of 2022 (2022 ОНЫ ЭХНИЙ ХАГАС ЖИЛИЙН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)

**Comment:**

Half-early budgetary report is produced and posted on the relevant websites (government's glass account portal and the MoF website). The report contains graphs and explanations on total revenue and expenditure. There is no information on the macroeconomic developments or forecast update.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Mid-year review is not published, but also not required to be prepared by law.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

**Comments:** The RESEARCHER is mixed MYR with the monthly performance report. MYR report of the 2022 is published following links:

<http://iltod.mof.gov.mn/news?id=86> <https://mof.gov.mn/article/entry/2022-08-31> <https://online.flippingbook.com/view/26033678/> Macroeconomic forecasts are presented in section 3 of the document (pages 27-29). Table 20 (on page 29) provides information about the macroeconomic execution and forecasting for the budget year. However, it's important to note that the table does not explain the difference between the original and updated forecasts. Instead, it shows the variances between the macroeconomic execution and the updated forecast.

**Researcher Response**

Source: <http://iltod.mof.gov.mn/news?id=86> – Overview of the Economy and Consolidated Budget for the first half of 2022: Brief Introduction (2022 ОНЫ ЭХНИЙ ХАГАС ЖИЛИЙН ЭДИЙН ЗАСАГ, ТӨСВИЙН ТОЙМ) [https://mof.gov.mn/files/uploads/article/MYR\\_2022.pdf](https://mof.gov.mn/files/uploads/article/MYR_2022.pdf) •

Comment: Mongolia published the MYR report for the first time in 2022. Macroeconomic forecasts are presented in Section 3 of the document (pages 27-29). Table 20 (on pdf page 30) provides information about the macroeconomic execution and forecasting for the budget year. However, it's important to note that the table does not explain the difference between the original and updated forecasts. Instead, it shows the variances between the macroeconomic execution and the updated forecast.

**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:**

c. Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.

**Source:**

<https://old.shilendans.gov.mn/org/408?form=5966766&year=2022&month=6&group=3&task=739> - Link to visualized Brief Report on National Budget, Social Insurance Fund Budget, Human Development Fund Budget Income, Expenditure, Investment, Budgetary Indicators: 2022 Half Year (УЛСЫН ТӨСӨВ, НИЙГМИЙН ДААТГАЛЫН САНГИЙН ТӨСӨВ, ХҮНИЙ ХӨГЖИЛ САНГИЙН ТӨСВИЙН ОРЛОГО, ЗАРЛАГА, ХӨРӨНГӨ ОРУУЛАЛТ, ТӨСВИЙН НЭГДСЭН ҮЗҮҮЛЭЛТ: 2022 ОНЫ ХАГАС ЖИЛ)  
<https://old.shilendans.gov.mn/pdfview?file=6c328df80a0265a31cf2092f44981529.pdf> - Consolidated Budget Performance for the first half of 2022: Brief Introduction (2022 ОНЫ ЭХНИЙ ХАГАС ЖИЛИЙН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ: ТОВЧ ТАНИЛЦУУЛГА)  
[https://mof.gov.mn/files/uploads/\\_6.pdf](https://mof.gov.mn/files/uploads/_6.pdf) - Ministry of Finance monthly report on consolidated budget for June 2022 (half-yearly report): Consolidated Budget Performance for the first half of 2022 (2022 ОНЫ ЭХНИЙ ХАГАС ЖИЛИЙН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)

**Comment:**

The executive provides quarterly, half-yearly and annual explanation of the differences between the enacted budget and budget estimates for the period. The report has updated aggregate expenditure estimates and some very brief explanation on selected estimates (first link above). The second and third link above provides detailed information on the budget expenditure estimates data by portfolios, sectors and economic classification. There is no explanation of differences, only budget execution data.

The report does not include either information on economic projection for the remainder of the year or a comprehensive review of the budget's implementation six months into the budget year and revised projections for the full fiscal year. Therefore, we would consider 2022 MYR is not published.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Mid-year review is not published, but also not required to be prepared by law.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.

**Comments:** The RESEARCHER is mixed MYR with the monthly performance report. MYR report of the 2022 is published following links:

<http://iltod.mof.gov.mn/news?id=86> <https://mof.gov.mn/article/entry/2022-08-31> <https://online.flippingbook.com/view/26033678/> In Section 2 (pages 10), Table 7 provides the differences between the original and updated expenditure estimates for the budget year. but it is very broad. In Section 2 (pages 17-18), Table 13 provides a breakdown of budget expenditures along with explanations. In the Section 2 (pages 19), Table 14 provides Social Security Fund expenditures along with explanations. In the Section 2 (pages 20), Table 15 provides Health Security Fund expenditures along with explanations. In the Section 2 (pages 21), Table 16 provides details on administrative expenditures, including the original allocation, execution percentage, and updated estimates. In the Section 2 (pages 22), Table 17 provides details on foreign loans and aids, including the original allocation, execution percentage, and updated estimates. In Section 3 (pages 27-29), Table 20 presents the forecasted expenditures for the budget year.

**Researcher Response**

Revised score to "c". Would like to update the Source and Comments sections with the following: Source: <http://iltod.mof.gov.mn/news?id=86> – Overview of the Economy and Consolidated Budget for the first half of 2022: Brief Introduction (2022 ОНЫ ЭХНИЙ ХАГАС ЖИЛИЙН ЭДИЙН ЗАСАГ, ТӨСВИЙН ТОЙМ) [https://mof.gov.mn/files/uploads/article/MYR\\_2022.pdf](https://mof.gov.mn/files/uploads/article/MYR_2022.pdf) Comment: In Section 2, Table 7 (pdf p.11) presents information on budget amendments. Table 8 (pdf p.12) presents information on budget expenditure execution for the first half of 2022 and

its forecast for 2022. However, an explanation of the differences between the original and updated expenditure estimates is not presented.

**IBP Comment**

Thank you for your feedback. We have updated our response.

**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:**

<https://old.shilendans.gov.mn/org/408?form=5966766&year=2022&month=6&group=3&task=739> - Link to visualized Brief Report on National Budget, Social Insurance Fund Budget, Human Development Fund Budget Income, Expenditure, Investment, Budgetary Indicators: 2022 Half Year (УЛСЫН ТӨСӨВ, НИЙГМИЙН ДААТГАЛЫН САНГИЙН ТӨСӨВ, ХҮНИЙ ХӨГЖИЛ САНГИЙН ТӨСВИЙН ОРЛОГО, ЗАРЛАГА, ХӨРӨНГӨ ОРУУЛАЛТ, ТӨСВИЙН НЭГДСЭН ҮЗҮҮЛЭЛТ: 2022 ОНЫ ХАГАС ЖИЛ)  
<https://old.shilendans.gov.mn/pdfview?file=6c328df80a0265a31cf2092f44981529.pdf> - Consolidated Budget Performance for the first half of 2022: Brief Introduction (2022 ОНЫ ЭХНИЙ ХАГАС ЖИЛИЙН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ: ТОВЧ ТАНИЛЦУУЛГА)  
[https://mof.gov.mn/files/uploads/\\_6.pdf](https://mof.gov.mn/files/uploads/_6.pdf) - Ministry of Finance monthly report on consolidated budget for June 2022 (half-yearly report): Consolidated Budget Performance for the first half of 2022 (2022 ОНЫ ЭХНИЙ ХАГАС ЖИЛИЙН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)

**Comment:**

The mid-year report of the Ministry of Finance (third link) presents expenditure data by broad economic classification (pdf p. 3-4), by ministerial portfolios or administrative units (pdf p. 14-15), and by sectors or functions (pdf p. 16-21).

The report does not include either information on economic projection for the remainder of the year or a comprehensive review of the budget's implementation six months into the budget year and revised projections for the full fiscal year. Therefore, we would consider 2022 MYR is not published.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Mid-year review is not published, but also not required to be prepared by law.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

**Comments:** The RESEARCHER is mixed MYR with the monthly performance report. MYR report of the 2022 is published following links:

<http://iltod.mof.gov.mn/news?id=86> <https://mof.gov.mn/article/entry/2022-08-31> <https://online.flippingbook.com/view/26033678/> In the 2022 Mid-Year Report, Table 13 and Table 16 display estimated expenditures categorized by economic and administrative classifications. Table 13, Table 14, Table 15 and Table 17 provides expenditures categorized by economic classifications. Table 16 provides details on administrative expenditures, including the original allocation, execution percentage, and updated estimates.

#### Researcher Response

Unfortunately, we do not agree with GR. Would like to keep score "d". Would like to update the Source and Comments sections with the following:  
Source: <http://iltod.mof.gov.mn/news?id=86> – Overview of the Economy and Consolidated Budget for the first half of 2022: Brief Introduction (2022 ОНЫ ЭХНИЙ ХАГАС ЖИЛИЙН ЭДИЙН ЗАСАГ, ТӨСВИЙН ТОЙМ) [https://mof.gov.mn/files/uploads/article/MYR\\_2022.pdf](https://mof.gov.mn/files/uploads/article/MYR_2022.pdf) Comment: In the 2022 Mid-Year Report, Table 13 (pdf p.18) presents total expenditures (including current and capital expenditure) (УЛСЫН НЭГДСЭН ТӨСВИЙН ЗАРЛАГА) for the first half of 2022 categorized by economic classifications. Table 16 presents (pdf p.22) capital expenditures for the first half of 2022 (Улсын төсвийн хөрөнгө оруулалтын хагас жилийн гүйцэтгэл) categorized by administrative classifications. MYR does not present updated expenditure estimates for 2022 by any expenditure classification. Table 20 (pdf p.30) presents only aggregate expenditures estimate for 2022.

#### IBP Comment

Unfortunately, we do not agree with GR. Would like to keep score "d". Would like to update the Source and Comments sections with the following:  
Source: <http://iltod.mof.gov.mn/news?id=86> – Overview of the Economy and Consolidated Budget for the first half of 2022: Brief Introduction (2022 ОНЫ ЭХНИЙ ХАГАС ЖИЛИЙН ЭДИЙН ЗАСАГ, ТӨСВИЙН ТОЙМ) [https://mof.gov.mn/files/uploads/article/MYR\\_2022.pdf](https://mof.gov.mn/files/uploads/article/MYR_2022.pdf)

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:

<https://old.shilendans.gov.mn/org/408?form=5966766&year=2022&month=6&group=3&task=739> - Link to visualized Brief Report on National Budget, Social Insurance Fund Budget, Human Development Fund Budget Income, Expenditure, Investment, Budgetary Indicators: 2022 Half Year (УЛСЫН ТӨСӨВ, НИЙГМИЙН ДААТГАЛЫН САНГИЙН ТӨСӨВ, ХҮНИЙ ХӨГЖИЛ САНГИЙН ТӨСВИЙН ОРЛОГО, ЗАРЛАГА, ХӨРӨНГӨ ОРУУЛАЛТ, ТӨСВИЙН НЭГДСЭН ҮЗҮҮЛЭЛТ: 2022 ОНЫ ХАГАС ЖИЛ)  
<https://old.shilendans.gov.mn/pdfview?file=6c328df80a0265a31cf2092f44981529.pdf> - Consolidated Budget Performance for the first half of 2022: Brief Introduction (2022 ОНЫ ЭХНИЙ ХАГАС ЖИЛИЙН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ: ТОВЧ ТАНИЛЦУУЛГА)  
[https://mof.gov.mn/files/uploads/\\_6.pdf](https://mof.gov.mn/files/uploads/_6.pdf) - Ministry of Finance monthly report on consolidated budget for June 2022 (half-yearly report): Consolidated Budget Performance for the first half of 2022 (2022 ОНЫ ЭХНИЙ ХАГАС ЖИЛИЙН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)

#### Comment:

The mid-year report of the Ministry of Finance (third link) presents expenditure data by broad economic classification (pdf p. 3-4), by ministerial portfolios or administrative units (pdf p. 14-15), and by sectors or functions (pdf p. 16-21).  
The report does not include either information on economic projection for the remainder of the year or a comprehensive review of the budget's implementation six months into the budget year and revised projections for the full fiscal year. Therefore, we would consider 2022 MYR is not published.

#### Peer Reviewer

**Opinion:** Agree

**Comments:** Mid-year review is not published, but also not required to be prepared by law.

#### Government Reviewer

**Opinion:** Disagree

**Suggested Answer:** In the section 2 (pdf p.17-18) of the Mid-Year Report's 2022, table-13,14,15 and 17 provides breakdown of budget expenditures categorized by economic classification. In the section 2 (pdf p. 21) of the Mid-Year Report's 2022, table-16 provides breakdown of budget expenditures categorized by administrative classification.

**Comments:** The RESEARCHER is mixed MYR with the monthly performance report. MYR report of the 2022 is published following links:  
<http://iltod.mof.gov.mn/news?id=86> <https://mof.gov.mn/article/entry/2022-08-31> <https://online.flippingbook.com/view/26033678/>

#### Researcher Response

Unfortunately, we do not agree with GR. Would like to update the Source and Comments sections with the following: Source: <http://iltod.mof.gov.mn/news?id=86> – Overview of the Economy and Consolidated Budget for the first half of 2022: Brief Introduction (2022 ОНЫ ЭХНИЙ ХАГАС ЖИЛИЙН ЭДИЙН ЗАСАГ, ТӨСВИЙН ТОЙМ) [https://mof.gov.mn/files/uploads/article/MYR\\_2022.pdf](https://mof.gov.mn/files/uploads/article/MYR_2022.pdf) Comment: In the 2022 Mid-Year Report, Table 13 (pdf p.18) presents total expenditures (including current and capital expenditure) (УЛСЫН НЭГДСЭН ТӨСВИЙН ЗАРЛАГА) for the first half of 2022 categorized by economic classifications. Table 16 presents (pdf p.22) capital expenditures for the first half of 2022 (Улсын төсвийн хөрөнгө оруулалтын хагас жилийн гүйцэтгэл) categorized by administrative classifications. MYR does not

present updated expenditure estimates for 2022 by any expenditure classification. Table 20 (pdf p.30) presents only aggregate expenditures estimate for 2022.

**IBP Comment**

Unfortunately, we do not agree with GR. Would like to update the Source and Comments sections with the following: Source: <http://iltod.mof.gov.mn/news?id=86> – Overview of the Economy and Consolidated Budget for the first half of 2022: Brief Introduction (2022 ОНЫ ЭХНИЙ ХАГАС ЖИЛИЙН ЭДИЙН ЗАСАГ, ТӨСВИЙН ТОЙМ) [https://mof.gov.mn/files/uploads/article/MYR\\_2022.pdf](https://mof.gov.mn/files/uploads/article/MYR_2022.pdf)

**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:**

<https://old.shilendans.gov.mn/org/408?form=5966766&year=2022&month=6&group=3&task=739> - Link to visualized Brief Report on National Budget, Social Insurance Fund Budget, Human Development Fund Budget Income, Expenditure, Investment, Budgetary Indicators: 2022 Half Year (УЛСЫН ТӨСӨВ, НИЙГМИЙН ДААТГАЛЫН САНГИЙН ТӨСӨВ, ХҮНИЙ ХӨГЖИЛ САНГИЙН ТӨСВИЙН ОРЛОГО, ЗАРЛАГА, ХӨРӨНГӨ ОРУУЛАЛТ, ТӨСВИЙН НЭГДСЭН ҮЗҮҮЛЭЛТ: 2022 ОНЫ ХАГАС ЖИЛ)  
<https://old.shilendans.gov.mn/pdfview?file=6c328df80a0265a31cf2092f44981529.pdf> - Consolidated Budget Performance for the first half of 2022: Brief Introduction (2022 ОНЫ ЭХНИЙ ХАГАС ЖИЛИЙН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ: ТОВЧ ТАНИЛЦУУЛГА)  
[https://mof.gov.mn/files/uploads/\\_6.pdf](https://mof.gov.mn/files/uploads/_6.pdf) - Ministry of Finance monthly report on consolidated budget for June 2022 (half-yearly report): Consolidated Budget Performance for the first half of 2022 (2022 ОНЫ ЭХНИЙ ХАГАС ЖИЛИЙН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)

**Comment:**

The government's mid-year budget execution report (third link above) presents expenditures by what they call "programs" [pdf p. 14, ТӨСВИЙН ЗАРЛАГА (ХӨТӨЛБӨРӨӨР)]. However, these so-called programs do not provide level of detail below an administrative unit, hence cannot be considered as programs.

The report does not include either information on economic projection for the remainder of the year or a comprehensive review of the budget's implementation six months into the budget year and revised projections for the full fiscal year. Therefore, we would consider 2022 MYR is not published.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Mid-year review is not published, but also not required to be prepared by law.

**Government Reviewer**

**Opinion:** Agree

**Comments:** The RESEARCHER is mixed MYR with the monthly performance report. MYR report of the 2022 is published following links: <http://iltod.mof.gov.mn/news?id=86> <https://mof.gov.mn/article/entry/2022-08-31> <https://online.flippingbook.com/view/26033678/> The Mid-Year Review 2022 does not present expenditure estimates by program.

**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:**

<https://old.shilendans.gov.mn/org/408?form=5966766&year=2022&month=6&group=3&task=739> - Link to visualized Brief Report on National Budget, Social Insurance Fund Budget, Human Development Fund Budget Income, Expenditure, Investment, Budgetary Indicators: 2022 Half Year (УЛСЫН ТӨСӨВ, НИЙГМИЙН ДААТГАЛЫН САНГИЙН ТӨСӨВ, ХҮНИЙ ХӨГЖИЛ САНГИЙН ТӨСВИЙН ОРЛОГО, ЗАРЛАГА, ХӨРӨНГӨ ОРУУЛАЛТ, ТӨСВИЙН НЭГДСЭН ҮЗҮҮЛЭЛТ: 2022 ОНЫ ХАГАС ЖИЛ)

<https://old.shilendans.gov.mn/pdfview?file=6c328df80a0265a31cf2092f44981529.pdf> - Consolidated Budget Performance for the first half of 2022: Brief Introduction (2022 ОНЫ ЭХНИЙ ХАГАС ЖИЛИЙН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ: ТОВЧ ТАНИЛЦУУЛГА)

[https://mof.gov.mn/files/uploads/\\_6.pdf](https://mof.gov.mn/files/uploads/_6.pdf) - Ministry of Finance monthly report on consolidated budget for June 2022 (half-yearly report):

Consolidated Budget Performance for the first half of 2022 (2022 ОНЫ ЭХНИЙ ХАГАС ЖИЛИЙН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)

**Comment:**

The executive provides quarterly, half-yearly and annual explanation of the differences between the enacted budget and budget estimates for the period. The report has a brief narrative explanation along with updated aggregate revenue estimates. Explanation is given for some of the discrepancies but not all (second link). The third link above provide detailed information on the budget revenue estimates data by tax vs non-tax revenue as well as individual sources of both categories of revenue (pdf p. 1-2). There is no explanation of differences in this report. It only contains the budget data.

The report does not include either information on economic projection for the remainder of the year or a comprehensive review of the budget's implementation six months into the budget year and revised projections for the full fiscal year. Therefore, we would consider 2022 MYR is not published.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Mid-year review is not published, but also not required to be prepared by law.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

**Comments:** The RESEARCHER is mixed MYR with the monthly performance report. MYR report of the 2022 is published following links:

<http://iltod.mof.gov.mn/news?id=86> <https://mof.gov.mn/article/entry/2022-08-31> <https://online.flippingbook.com/view/26033678/> In Section 2 (pages 10), Table 7 presented differences between total original and updated revenue estimates. In Section 2 (pages 11), Table 8 presented total execution and updated revenue estimates. In Section 2 (pages 13), Table 10 presented breakdown of the total execution and updated revenue estimates.

**Researcher Response**

Unfortunately, we do not agree with GR. Would like to update the Source and Comments sections with the following: c. Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented. Source:

<http://iltod.mof.gov.mn/news?id=86> – Overview of the Economy and Consolidated Budget for the first half of 2022: Brief Introduction (2022 ОНЫ ЭХНИЙ ХАГАС ЖИЛИЙН ЭДИЙН ЗАСАГ, ТӨСВИЙН ТОЙМ) [https://mof.gov.mn/files/uploads/article/MYR\\_2022.pdf](https://mof.gov.mn/files/uploads/article/MYR_2022.pdf) Comment: In Section 2, Table 7 (pdf p.11) presents information on budget amendments. Table 8 (pdf p.12) presents information on budget revenue execution for the first half of 2022 and its forecast for 2022. However, estimates are presented at aggregate level. Table 10 presents (pdf p.14) actual revenue for

the first half of 2022.

**IBP Comment**

Unfortunately, we do not agree with GR. In Section 2, Table 7 (pdf p.11) presents information on budget amendments. Table 8 (pdf p.12) presents information on budget revenue execution for the first half of 2022 and its forecast for 2022. However, estimates are presented at aggregate level. Table 10 presents (pdf p.14) actual revenue for the first half of 2022.

**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:**

<https://old.shilendans.gov.mn/org/408?form=5966766&year=2022&month=6&group=3&task=739> - Link to visualized Brief Report on National Budget, Social Insurance Fund Budget, Human Development Fund Budget Income, Expenditure, Investment, Budgetary Indicators: 2022 Half Year (УЛСЫН ТӨСӨВ, НИЙГМИЙН ДААТГАЛЫН САНГИЙН ТӨСӨВ, ХҮНИЙ ХӨГЖИЛ САНГИЙН ТӨСВИЙН ОРЛОГО, ЗАРЛАГА, ХӨРӨНГӨ ОРУУЛАЛТ, ТӨСВИЙН НЭГДСЭН ҮЗҮҮЛЭЛТ: 2022 ОНЫ ХАГАС ЖИЛ)  
<https://old.shilendans.gov.mn/pdfview?file=6c328df80a0265a31cf2092f44981529.pdf> - Consolidated Budget Performance for the first half of 2022: Brief Introduction (2022 ОНЫ ЭХНИЙ ХАГАС ЖИЛИЙН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ: ТОВЧ ТАНИЛЦУУЛГА)  
[https://mof.gov.mn/files/uploads/\\_6.pdf](https://mof.gov.mn/files/uploads/_6.pdf) - Ministry of Finance monthly report on consolidated budget for June 2022 (half-yearly report): Consolidated Budget Performance for the first half of 2022 (2022 ОНЫ ЭХНИЙ ХАГАС ЖИЛИЙН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)

**Comment:**

The executive's mid-year budget report (third links) provides detailed information on the budget revenue estimates data by tax vs non-tax revenue as well as individual sources of both categories of revenue (pdf p. 1-2).

The report does not include either information on economic projection for the remainder of the year or a comprehensive review of the budget's implementation six months into the budget year and revised projections for the full fiscal year. Therefore, we would consider 2022 MYR is not published.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Mid-year review is not published, but also not required to be prepared by law.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, the Mid-Year Review presents revenue estimates by category.

**Comments:** The RESEARCHER is mixed MYR with the monthly performance report. MYR report of the 2022 is published following links:

<http://iltod.mof.gov.mn/news?id=86> <https://mof.gov.mn/article/entry/2022-08-31> <https://online.flippingbook.com/view/26033678/> In Section 2 (page 13), Table 10 presents a breakdown of the total execution and updated revenue estimates for the budget year underway, categorized by tax and non-tax.

**Researcher Response**

Unfortunately, we do not agree with GR. Would like to update the Source and Comments sections with the following: c. Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented. Source:

<http://iltod.mof.gov.mn/news?id=86> - Overview of the Economy and Consolidated Budget for the first half of 2022: Brief Introduction (2022 ОНЫ ЭХНИЙ ХАГАС ЖИЛИЙН ЭДИЙН ЗАСАГ, ТӨСВИЙН ТОЙМ) [https://mof.gov.mn/files/uploads/article/MYR\\_2022.pdf](https://mof.gov.mn/files/uploads/article/MYR_2022.pdf) Comment: In Section 2, Table 7 (pdf p.11) presents information on budget amendments. Table 8 (pdf p.12) presents information on budget revenue execution for

the first half of 2022 and its forecast for 2022. However, estimates are presented at aggregate level. Table 10 presents (pdf p.14) actual revenue for the first half of 2022.

**IBP Comment**

Unfortunately, we do not agree with GR.

**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:**

<https://old.shilendans.gov.mn/org/408?form=5966766&year=2022&month=6&group=3&task=739> - Link to visualized Brief Report on National Budget, Social Insurance Fund Budget, Human Development Fund Budget Income, Expenditure, Investment, Budgetary Indicators: 2022 Half Year (УЛСЫН ТӨСӨВ, НИЙГМИЙН ДААТГАЛЫН САНГИЙН ТӨСӨВ, ХҮНИЙ ХӨГЖИЛ САНГИЙН ТӨСВИЙН ОРЛОГО, ЗАРЛАГА, ХӨРӨНГӨ ОРУУЛАЛТ, ТӨСВИЙН НЭГДСЭН ҮЗҮҮЛЭЛТ: 2022 ОНЫ ХАГАС ЖИЛ)  
<https://old.shilendans.gov.mn/pdfview?file=6c328df80a0265a31cf2092f44981529.pdf> - Consolidated Budget Performance for the first half of 2022: Brief Introduction (2022 ОНЫ ЭХНИЙ ХАГАС ЖИЛИЙН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ: ТОВЧ ТАНИЛЦУУЛГА)  
[https://mof.gov.mn/files/uploads/\\_6.pdf](https://mof.gov.mn/files/uploads/_6.pdf) - Ministry of Finance monthly report on consolidated budget for June 2022 (half-yearly report): Consolidated Budget Performance for the first half of 2022 (2022 ОНЫ ЭХНИЙ ХАГАС ЖИЛИЙН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)

**Comment:**

Table on pdf p. 1-2 of the third document cited above contains revenue data by sources: tax and non-tax and individual sources within these categories. "Other taxes" (Бусад татвар) amount to 0.28 percent of total tax revenue. "Other revenue" (Бусад орлого) account for about 15.39 percent of total non-tax revenue. Overall, other (both tax and non-tax) revenue account for around 1.03 percent of total revenue.

The report does not include either information on economic projection for the remainder of the year or a comprehensive review of the budget's implementation six months into the budget year and revised projections for the full fiscal year. Therefore, we would consider 2022 MYR is not published.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Mid-year review is not published, but also not required to be prepared by law.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.

**Comments:** The RESEARCHER is mixed MYR with the monthly performance report. MYR report of the 2022 is published following links:

<http://iltod.mof.gov.mn/news?id=86> <https://mof.gov.mn/article/entry/2022-08-31> <https://online.flippingbook.com/view/26033678/> In Section 2 (page 15), Mining sector revenue, Table 11 presents plans and actual execution of the export of mineral products. In Section 2 (page 15), Mining sector revenue, Table 12 presents actual execution of the mining revenue.

**Researcher Response**

Unfortunately, we do not agree with GR. Would like to update the Source and Comments sections with the following: Source:

<http://iltod.mof.gov.mn/news?id=86> – Overview of the Economy and Consolidated Budget for the first half of 2022: Brief Introduction (2022 ОНЫ ЭХНИЙ ХАГАС ЖИЛИЙН ЭДИЙН ЗАСАГ, ТӨСВИЙН ТОЙМ) [https://mof.gov.mn/files/uploads/article/MYR\\_2022.pdf](https://mof.gov.mn/files/uploads/article/MYR_2022.pdf) Comment: In



Section 2, Table 8 (pdf p.12) presents information on budget revenue execution for the first half of 2022 and its forecast for 2022. However, estimates are presented at aggregate level. Table 10 presents (pdf p.14) actual revenue for the first half of 2022. Table 12 presents actual execution of the mining revenue for the first half of 2022 only.

**IBP Comment**

Unfortunately, we do not agree with GR.

**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:**

c. Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.

**Source:**

<https://old.shilendans.gov.mn/org/408?form=5966766&year=2022&month=6&group=3&task=739> - Link to visualized Brief Report on National Budget, Social Insurance Fund Budget, Human Development Fund Budget Income, Expenditure, Investment, Budgetary Indicators: 2022 Half Year (УЛСЫН ТӨСӨВ, НИЙГМИЙН ДААТГАЛЫН САНГИЙН ТӨСӨВ, ХҮНИЙ ХӨГЖИЛ САНГИЙН ТӨСВИЙН ОРЛОГО, ЗАРЛАГА, ХӨРӨНГӨ ОРУУЛАЛТ, ТӨСВИЙН НЭГДСЭН ҮЗҮҮЛЭЛТ: 2022 ОНЫ ХАГАС ЖИЛ)  
<https://old.shilendans.gov.mn/pdfview?file=6c328df80a0265a31cf2092f44981529.pdf> - Consolidated Budget Performance for the first half of 2022: Brief Introduction (2022 ОНЫ ЭХНИЙ ХАГАС ЖИЛИЙН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ: ТОВЧ ТАНИЛЦУУЛГА)  
[https://mof.gov.mn/files/uploads/\\_6.pdf](https://mof.gov.mn/files/uploads/_6.pdf) - Ministry of Finance monthly report on consolidated budget for June 2022 (half-yearly report): Consolidated Budget Performance for the first half of 2022 (2022 ОНЫ ЭХНИЙ ХАГАС ЖИЛИЙН НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)

**Comment:**

Page 5 of the mid-year report (the second document linked above) contains information on the government's sources of financing budget deficit, including new borrowing. The MoF document (third link) shows total debt outstanding (accumulated debt amount) by mid-year (pdf p. 4). The debt is distinguished by domestic and foreign source, and type of funding (bond and loans). The document also gives information on the amount paid in interest on all debt, domestic and foreign (pdf p.3). There is no narrative explanation, but some estimates are present. No information is given on interest rate and maturity profile of debt.

The report does not include either information on economic projection for the remainder of the year or a comprehensive review of the budget's implementation six months into the budget year and revised projections for the full fiscal year. Therefore, we would consider 2022 MYR is not

published.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Mid-year review is not published, but also not required to be prepared by law.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.

**Comments:** The RESEARCHER is mixed MYR with the monthly performance report. MYR report of the 2022 is published following links: <http://iltod.mof.gov.mn/news?id=86> <https://mof.gov.mn/article/entry/2022-08-31> <https://online.flippingbook.com/view/26033678/> In Section 2 (page 24), Government debt, Table 19 presents composition of the debt execution and updated estimates. It shows performance of external, domestic, and other debt for the first half year and provides updated estimates for the end of the year. However, it specifies that the table does not include the original estimates of the debt.

**Researcher Response**

We agree with GR. Would like to update the Source and Comments sections with the following: Source: <http://iltod.mof.gov.mn/news?id=86> – Overview of the Economy and Consolidated Budget for the first half of 2022: Brief Introduction (2022 ОНЫ ЭХНИЙ ХАГАС ЖИЛИЙН ЭДИЙН ЗАСАГ, ТӨСВИЙН ТОЙМ) [https://mof.gov.mn/files/uploads/article/MYR\\_2022.pdf](https://mof.gov.mn/files/uploads/article/MYR_2022.pdf) Comment: In Section 2 (page 24), Government debt, Table 19 presents composition of the debt execution and updated estimates. It shows performance of external, domestic, and other debt for the first half year and provides updated estimates for the end of the year. However, the Table does not include the original estimates of the debt. Information on execution of foreign loan for the first half and its estimate for 2022 is presented in Table 17 (pdf p.23). Information on execution of foreign loan for the first half and its estimate for 2022 by source is presented in Table 18 (pdf p.24).

**IBP Comment**

Thank you for your feedback. We have updated our response.

**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:**

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

**Source:**

<https://old.shilendans.gov.mn/org/408?form=5927629&year=2022&month=12&group=3&task=739> – Link to a numerical report on Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)  
<https://old.shilendans.gov.mn/pdfview?file=5463aa2e0a0265a755a0bd32c7cc923b.pdf> – Download link of a numerical report on Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)  
[https://mof.gov.mn/files/uploads/BUD\\_2021\\_ACTUAL\\_-\\_V2.pdf](https://mof.gov.mn/files/uploads/BUD_2021_ACTUAL_-_V2.pdf) - A numerical report on 2021 Budget execution published by the Ministry of Finance (Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ))  
[https://mof.gov.mn/files/uploads/01\\_%D0%A2%D0%93-%D0%B8%D0%B9%D0%BD\\_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0\\_updated\\_6-10\\_%282021-last%29.docx](https://mof.gov.mn/files/uploads/01_%D0%A2%D0%93-%D0%B8%D0%B9%D0%BD_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0_updated_6-10_%282021-last%29.docx) - A narrative report on 2021 Budget execution published by the Ministry of Finance (Introduction to the Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)) (download link)

**Comment:**

Appendix 6 to the Estimates to the Budget Execution Report 2021 (second or third link above, pdf pp. 13-15) compares the actual outcome for all expenditures for 2021 with the enacted levels.

Section 1.2 of the Introduction to Execution of the General Budget of Mongolia 2021 (third link above, for consolidated budget on pdf pp. 12-13, central budget on pdf pp.26-) gives a narrative discussion of expenditure outcomes for 2021 comparing them with enacted levels.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**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:**

a. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

**Source:**

<https://old.shilendans.gov.mn/org/408?form=5927629&year=2022&month=12&group=3&task=739> – Link to a numerical report on Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)

<https://old.shilendans.gov.mn/pdfview?file=5463aa2e0a0265a755a0bd32c7cc923b.pdf> – Download link of a numerical report on Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)

[https://mof.gov.mn/files/uploads/BUD\\_2021\\_ACTUAL\\_-\\_V2.pdf](https://mof.gov.mn/files/uploads/BUD_2021_ACTUAL_-_V2.pdf) - A numerical report on 2021 Budget execution published by the Ministry of Finance (Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ))

[https://mof.gov.mn/files/uploads/01\\_%D0%A2%D0%93-%D0%B8%D0%B9%D0%BD\\_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0\\_updated\\_6-10\\_%282021-last%29.docx](https://mof.gov.mn/files/uploads/01_%D0%A2%D0%93-%D0%B8%D0%B9%D0%BD_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0_updated_6-10_%282021-last%29.docx) - A narrative report on 2021 Budget execution published by the Ministry of Finance (Introduction to the Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)) (download link)

[https://mof.gov.mn/files/uploads/01\\_%D0%A2%D0%93-%D0%B8%D0%B9%D0%BD\\_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0\\_updated\\_6-10\\_%282021-last%29.docx](https://mof.gov.mn/files/uploads/01_%D0%A2%D0%93-%D0%B8%D0%B9%D0%BD_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0_updated_6-10_%282021-last%29.docx) - A narrative report on 2021 Budget execution published by the Ministry of Finance (Introduction to the Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)) (download link)

**Comment:**

Appendix 6 to the Estimates to the Budget Execution Report 2021 (pdf pp.11-13) gives expenditure estimates by economic classification. Appendix 7 to the same document gives classification by ministerial portfolios (i.e., administrative units, pdf p. 17). Appendix 9 has detailed information about expenditures by portfolios and economic classification (pdf p. 18-47). Appendix 8 has detailed information about expenditures by individual entities and economic classification (pdf p. 48-66). Appendix 10 has detailed information about expenditures by portfolios and function, as well as programs (pdf p. 67-84).

**Peer Reviewer**

**Opinion:** Agree

**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:**

Administrative classification  
Economic classification  
Functional classification

**Source:**

<https://old.shilendans.gov.mn/org/408?form=5927629&year=2022&month=12&group=3&task=739> – Link to a numerical report on Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)  
<https://old.shilendans.gov.mn/pdfview?file=5463aa2e0a0265a755a0bd32c7cc923b.pdf> – Download link of a numerical report on Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)  
[https://mof.gov.mn/files/uploads/BUD\\_2021\\_ACTUAL\\_-\\_V2.pdf](https://mof.gov.mn/files/uploads/BUD_2021_ACTUAL_-_V2.pdf) - A numerical report on 2021 Budget execution published by the Ministry of Finance (Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ))  
[https://mof.gov.mn/files/uploads/01\\_%D0%A2%D0%93-%D0%B8%D0%B9%D0%BD\\_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0\\_updated\\_6-10\\_%282021-last%29.docx](https://mof.gov.mn/files/uploads/01_%D0%A2%D0%93-%D0%B8%D0%B9%D0%BD_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0_updated_6-10_%282021-last%29.docx) - A narrative report on 2021 Budget execution published by the Ministry of Finance (Introduction to the Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)) (download link)

**Comment:**

Appendix 6 to the Estimates to the Budget Execution Report 2021 (pdf pp. 11-13) gives expenditure estimates by economic classification. Appendix 7 to the same document gives classification by ministerial portfolios (i.e., administrative units, pdf p. 17). Appendix 9 has detailed information about expenditures by portfolios and economic classification (pdf p. 18-47). Appendix 8 has detailed information about expenditures by individual entities and economic classification (pdf p. 48-66). Appendix 10 has detailed information about expenditures by portfolios and function, as well as programs (pdf p. 67-84).

**Peer Reviewer**

Opinion: Agree

**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:**

a. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

**Source:**

<https://old.shilendans.gov.mn/org/408?form=5927629&year=2022&month=12&group=3&task=739> – Link to a numerical report on Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)  
<https://old.shilendans.gov.mn/pdfview?file=5463aa2e0a0265a755a0bd32c7cc923b.pdf> – Download link of a numerical report on Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)  
[https://mof.gov.mn/files/uploads/BUD\\_2021\\_ACTUAL\\_-V2.pdf](https://mof.gov.mn/files/uploads/BUD_2021_ACTUAL_-V2.pdf) - A numerical report on 2021 Budget execution published by the Ministry of Finance (Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ))  
[https://mof.gov.mn/files/uploads/01\\_%D0%A2%D0%93-%D0%B8%D0%B9%D0%BD\\_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0\\_updated\\_6-10\\_%282021-last%29.docx](https://mof.gov.mn/files/uploads/01_%D0%A2%D0%93-%D0%B8%D0%B9%D0%BD_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0_updated_6-10_%282021-last%29.docx) - A narrative report on 2021 Budget execution published by the Ministry of Finance (Introduction to the Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)) (download link)

**Comment:**

Appendix 6 to the Estimates to the Budget Execution Report 2021 (pdf pp. 11-13) gives expenditure estimates by economic classification. Appendix 7 to the same document gives classification by ministerial portfolios (i.e., administrative units, pdf p. 17). Appendix 9 has detailed information about expenditures by portfolios and economic classification (pdf p. 18-47).

Appendix 8 has detailed information about expenditures by individual entities and economic classification (pdf p. 48-66). Capital expenditure is presented in a disaggregated manner, by each project under each Ministry (pdf pp.69-84).

Appendix 10 has detailed information about expenditures by portfolios and function, as well as programs (pdf p. 67-84).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**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:**

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

**Source:**

<https://old.shilendans.gov.mn/org/408?form=5927629&year=2022&month=12&group=3&task=739> – Link to a numerical report on Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)  
<https://old.shilendans.gov.mn/pdfview?file=5463aa2e0a0265a755a0bd32c7cc923b.pdf> – Download link of a numerical report on Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)  
[https://mof.gov.mn/files/uploads/BUD\\_2021\\_ACTUAL\\_-V2.pdf](https://mof.gov.mn/files/uploads/BUD_2021_ACTUAL_-V2.pdf) - A numerical report on 2021 Budget execution published by the Ministry of Finance (Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ))  
[https://mof.gov.mn/files/uploads/01\\_%D0%A2%D0%93-%D0%B8%D0%B9%D0%BD\\_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0\\_updated\\_6-10\\_%282021-last%29.docx](https://mof.gov.mn/files/uploads/01_%D0%A2%D0%93-%D0%B8%D0%B9%D0%BD_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0_updated_6-10_%282021-last%29.docx) - A narrative report on 2021 Budget execution published by the Ministry of Finance (Introduction to the Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)) (download link)

**Comment:**

Appendix 4 to the Estimates to the Budget Execution Report 2021 (third link above, pdf p. 9-10) compares the actual outcome for all revenues for 2021 with the enacted levels.

Section 1.1 of the Introduction to the Budget Execution Report 2021 (fourth link above, PDF p. 11) gives a narrative discussion of revenue outcomes

for 2021 comparing them with enacted levels.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**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:**

a. Yes, the Year-End Report presents revenue estimates by category.

**Source:**

<https://old.shilendans.gov.mn/org/408?form=5927629&year=2022&month=12&group=3&task=739> – Link to a numerical report on Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)

<https://old.shilendans.gov.mn/pdfview?file=5463aa2e0a0265a755a0bd32c7cc923b.pdf> – Download link of a numerical report on Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)

[https://mof.gov.mn/files/uploads/BUD\\_2021\\_ACTUAL\\_-V2.pdf](https://mof.gov.mn/files/uploads/BUD_2021_ACTUAL_-V2.pdf) - A numerical report on 2021 Budget execution published by the Ministry of Finance (Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ))

[https://mof.gov.mn/files/uploads/01\\_%D0%A2%D0%93-%D0%B8%D0%B9%D0%BD\\_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0\\_updated\\_6-10\\_%282021-last%29.docx](https://mof.gov.mn/files/uploads/01_%D0%A2%D0%93-%D0%B8%D0%B9%D0%BD_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0_updated_6-10_%282021-last%29.docx) - A narrative report on 2021 Budget execution published by the Ministry of Finance (Introduction to the Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)) (download link)

**Comment:**

Appendix 4 to the Estimates to the Budget Execution Report 2021 (pdf p. 9-10) gives revenue estimates by tax (1. Татварын орлого) and non-tax revenue (2. Татварын бус орлого).

**Peer Reviewer**

**Opinion:** Agree

**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:**

b. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

**Source:**

<https://old.shilendans.gov.mn/org/408?form=5927629&year=2022&month=12&group=3&task=739> – Link to a numerical report on Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)

<https://old.shilendans.gov.mn/pdfview?file=5463aa2e0a0265a755a0bd32c7cc923b.pdf> – Download link of a numerical report on Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)

[https://mof.gov.mn/files/uploads/BUD\\_2021\\_ACTUAL\\_-\\_V2.pdf](https://mof.gov.mn/files/uploads/BUD_2021_ACTUAL_-_V2.pdf) - A numerical report on 2021 Budget execution published by the Ministry of Finance (Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ))

[https://mof.gov.mn/files/uploads/01\\_%D0%A2%D0%93-%D0%B8%D0%B9%D0%BD\\_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0\\_updated\\_6-10\\_%282021-last%29.docx](https://mof.gov.mn/files/uploads/01_%D0%A2%D0%93-%D0%B8%D0%B9%D0%BD_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0_updated_6-10_%282021-last%29.docx) - A narrative report on 2021 Budget execution published by the Ministry of Finance (Introduction to the Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)) (download link)

**Comment:**

Appendix 4 to the Estimates to the Budget Execution Report 2021 (pdf p. 9-10) gives revenue estimates by individual courses of tax and non-tax revenue. Miscellaneous or other sources of tax revenue account are equal to 0.54 percent of tax revenue. Other sources of non-tax revenue amount to about 18.59 percent of total non-tax revenue. Overall, other non-specified sources account for 3.91 percent of total revenue, which is above the 3 percent threshold.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

**Comments:** Below is report for the Budget Execution Report 2021. -

[http://iltod.mof.gov.mn:8080/uploads/legal/1658821424100BUD\\_2021\\_ACTUAL\\_0610.pdf](http://iltod.mof.gov.mn:8080/uploads/legal/1658821424100BUD_2021_ACTUAL_0610.pdf) on Appendix 5, pp.11-12, the other income can be seen as below. 1.8.1.13 - 42,576.2m MNT 1.8.4.1 - 565.9m MNT 2.1.7 - 357,671m MNT totaling 400,812m MNT and its 2.8% of total revenue (нийт орлого ба тусламжийн дүн) 14,306,356 on on appendix 1, pp.3,

**Researcher Response**

We do not agree with the GR. Would like to update the Source and Comments sections with the following: Source:

[http://iltod.mof.gov.mn:8080/uploads/legal/1658821424100BUD\\_2021\\_ACTUAL\\_0610.pdf](http://iltod.mof.gov.mn:8080/uploads/legal/1658821424100BUD_2021_ACTUAL_0610.pdf) - Budget Execution Report 2021 • Comment: In Appendix 5, pp.11-12, the other income can be seen as below. 1.8.1.13 - 42,576.2 million MNT; 1.8.4.1 - 565.9 million MNT; 2.1.7 - 357,671 million MNT. Other income totals 400,812 million MNT and its 3.15% of total revenue (нийт орлого ба тусламжийн дүн) (12,711,434.7 million MNT) which is above the 3 percent threshold.

**IBP Comment**

IBP does not agree with the the GR.

**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:**

c. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

**Source:**

<https://old.shilendans.gov.mn/org/408?form=5927629&year=2022&month=12&group=3&task=739> – Link to a numerical report on Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)  
<https://old.shilendans.gov.mn/pdfview?file=5463aa2e0a0265a755a0bd32c7cc923b.pdf> – Download link of a numerical report on Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)  
[https://mof.gov.mn/files/uploads/BUD\\_2021\\_ACTUAL\\_-\\_V2.pdf](https://mof.gov.mn/files/uploads/BUD_2021_ACTUAL_-_V2.pdf) - A numerical report on 2021 Budget execution published by the Ministry of Finance (Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ))  
[https://mof.gov.mn/files/uploads/01\\_%D0%A2%D0%93-%D0%B8%D0%B9%D0%BD\\_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D0%BB%D0%B3%D0%B0\\_updated\\_6-10\\_%282021-last%29.docx](https://mof.gov.mn/files/uploads/01_%D0%A2%D0%93-%D0%B8%D0%B9%D0%BD_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D0%BB%D0%B3%D0%B0_updated_6-10_%282021-last%29.docx) - A narrative report on 2021 Budget execution published by the Ministry of Finance (Introduction to the Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)) (download link)

**Comment:**

Appendix 1 to the Estimates to the Budget Execution Report 2019 (pdf pp. 5-6) provides information on financing the budget deficit, including government's net new borrowing by domestic and foreign sources as well as debt instruments (e.g., bonds vs loans). Government bonds are divided into short and long-term bonds, based on the maturity. Both original projections (column 1 denoted Төл.) and the actual outcomes (Column 2 denoted Гүй.) are given. There is also information on interest paid.

No information is given on interest rates and maturity profile of loans.

Section 1.3 of the Introduction to the Budget Execution Report 2021 (pdf pp. 13-14) has a narrative discussion of sources of financing the budget deficit (no comparative data). See fourth (last) link above.

Chapter 8 of the same document (pdf pp. 40-48) has a detailed discussion of government debt. In particular, Table 20 (pdf p. 40) disaggregates total debt burden by the end of year by domestic and foreign sources and by debt instruments. Table 21 on pdf p. 40-41 gives detailed information on debt service (both interest and principal payment) by domestic and international sources. Figure 6 on pdf p. 42 depicts interest rates and outstanding debt on domestic bonds, and Table 22 on p. 49 shows interest rates, outstanding debt and maturity profile of international bonds. Table 23 on pdf p. 44 provides information on outstanding debt by foreign loans by category (commercial, project and program loans). The chapter does not give comparison of the actual outcome with the original estimates, but provides comparisons with the previous year actual outcomes.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

**Comments:** In the Borrowing Plan approved by the Government of Mongolia the interest rate and the maturity are mentioned. Furthermore, upon execution of the loan agreement the core information mentioned in the Borrowing Plan do not change. Thus there are no need to duplicate such information. source:[https://mof.gov.mn/article/entry/sbg\\_zgzt\\_2022](https://mof.gov.mn/article/entry/sbg_zgzt_2022) [https://mof.gov.mn/files/uploads/article/SBG\\_ZGZT\\_2022.pdf](https://mof.gov.mn/files/uploads/article/SBG_ZGZT_2022.pdf)  
[https://mof.gov.mn/files/uploads/article/SBG\\_ZGZT\\_2021.pdf](https://mof.gov.mn/files/uploads/article/SBG_ZGZT_2021.pdf)

**Researcher Response**

Unfortunately, we do not agree with the GR. The Annual Borrowing Plan cannot be considered as an YER.



**IBP Comment**

Unfortunately, we do not agree with the GR. The Annual Borrowing Plan cannot be considered as an YER.

**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:**

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  
The interest payments on outstanding debt for the budget year  
Whether the debt is domestic or external

**Source:**

<https://old.shilendans.gov.mn/org/408?form=5927629&year=2022&month=12&group=3&task=739> – Link to a numerical report on Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)  
<https://old.shilendans.gov.mn/pdfview?file=5463aa2e0a0265a755a0bd32c7cc923b.pdf> – Download link of a numerical report on Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)  
[https://mof.gov.mn/files/uploads/BUD\\_2021\\_ACTUAL\\_-\\_V2.pdf](https://mof.gov.mn/files/uploads/BUD_2021_ACTUAL_-_V2.pdf) - A numerical report on 2021 Budget execution published by the Ministry of Finance (Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ))

**Comment:**

Appendix 1 to the Estimates to the Budget Execution Report 2021 (pdf pp. 5-6) provides information on financing the budget deficit, including government's net new borrowing by domestic and foreign sources as well as debt instruments (e.g., bonds vs loans). Government bonds are divided into short and long-term bonds, based on the maturity. Both original projections (column 1 denoted Төл.) and the actual outcomes (Column 2 denoted Гүй.) are given. There is also information on interest paid.

No information is given on interest rates and maturity profile of loans.

Section 1.3 of the Introduction to the Budget Execution Report 2021 (pdf pp. 13-14) has a narrative discussion of sources of financing the budget deficit (no comparative data). See fourth (last) link above.

Chapter 8 of the same document (pdf pp. 40-48) has a detailed discussion of government debt. In particular, Table 20 (pdf p. 40) disaggregates total debt burden by the end of year by domestic and foreign sources and by debt instruments. Table 21 on p. pdf pp. 40-41 gives detailed information on debt service (both interest and principal payment) by domestic and international sources. Figure 6 on pdf p. 42 depicts interest rates and outstanding debt on domestic bonds, and Table 22 on pdf p. 49 shows interest rates, outstanding debt and maturity profile of international bonds. Table 23 on pdf p. 44 provides information on outstanding debt by foreign loans by category (commercial, project and program loans). The chapter does not give comparison of the actual outcome with the original estimates, but provides comparisons with the previous year actual outcomes.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** In the Borrowing Plan approved by the Government of Mongolia the interest rate and the maturity are mentioned. Furthermore, upon execution of the loan agreement the core information mentioned in the Borrowing Plan do not change. Thus there are no need to duplicate such information.

**Comments:** source:[https://mof.gov.mn/article/entry/sbg\\_zgzt\\_2022](https://mof.gov.mn/article/entry/sbg_zgzt_2022) [https://mof.gov.mn/files/uploads/article/SBG\\_ZGZT\\_2022.pdf](https://mof.gov.mn/files/uploads/article/SBG_ZGZT_2022.pdf)  
[https://mof.gov.mn/files/uploads/article/SBG\\_ZGZT\\_2021.pdf](https://mof.gov.mn/files/uploads/article/SBG_ZGZT_2021.pdf)

**Researcher Response**

Unfortunately, we do not agree with the GR. The Annual Borrowing Plan cannot be considered as an YER.

**IBP Comment**

Unfortunately, we do not agree with the GR. The Annual Borrowing Plan cannot be considered as an YER.

**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 "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. 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:**

<https://old.shilendans.gov.mn/org/408?form=5927629&year=2022&month=12&group=3&task=739> – Link to a numerical report on Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)

<https://old.shilendans.gov.mn/pdfview?file=5463aa2e0a0265a755a0bd32c7cc923b.pdf> – Download link of a numerical report on Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)

[https://mof.gov.mn/files/uploads/BUD\\_2021\\_ACTUAL\\_-\\_V2.pdf](https://mof.gov.mn/files/uploads/BUD_2021_ACTUAL_-_V2.pdf) - A numerical report on 2021 Budget execution published by the Ministry of Finance (Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ))

<https://old.shilendans.gov.mn/org/408?year=2022&month=12&group=3&task=739> – Glass account portal on quarterly macroeconomic update

[https://mof.gov.mn/files/uploads/01\\_%D0%A2%D0%93-%D0%B8%D0%B9%D0%BD\\_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0\\_updated\\_6-10\\_%282021-last%29.docx](https://mof.gov.mn/files/uploads/01_%D0%A2%D0%93-%D0%B8%D0%B9%D0%BD_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0_updated_6-10_%282021-last%29.docx) - A narrative report on 2021 Budget execution published by the Ministry of Finance (Introduction to the Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)) (download link)

**Comment:**

The glass account portal has quarterly macroeconomic update (row 8, fourth link above). However, the data for 2021 budget execution are empty. The first section of the Introduction to the Budget Execution Report 2021 (fifth link above, p. 6-10) provides update on the macroeconomic developments in 2021. Information is available on economic growth (total and by sectors), inflation, international trade, balance of payment, jobs and unemployment. The discussion mostly covers the macroeconomic developments in 2021 compared to the situation in 2020. There is no discussion of differences in the original assumptions and the actual outcome.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

**Comments:** Source: <http://iltod.mof.gov.mn/legacy?type=46&subType=40&year=2021&legalId=552> Execution of the Citizen budget for 2021 (2021 оны Иргэдийн төсвийн гүйцэтгэл.pdf) On the Execution of the Citizen budget for 2021, in the section 1, page 6, provides the actual outcome of the macroeconomic for the 2021.

**Researcher Response**

Unfortunately, we do not agree with the GR. Introduction to the Budget Execution Report 2021 and Citizen version of Budget Execution for 2021 do not present information on differences in the original assumptions and the actual outcome. In Section 1 of the Introduction to the Budget Execution Report 2021 (p. 4-7, [https://mof.gov.mn/files/uploads/01\\_%D0%A2%D0%93-%D0%B8%D0%B9%D0%BD\\_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0\\_updated\\_6-10\\_%282021-last%29.docx](https://mof.gov.mn/files/uploads/01_%D0%A2%D0%93-%D0%B8%D0%B9%D0%BD_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0_updated_6-10_%282021-last%29.docx)) and in Citizen version of Budget Execution for 2021 (in the section 1, pdf page 6, <http://iltod.mof.gov.mn:8080/uploads/legal/16588214241252021%20%D0%BE%D0%BD%D1%8B%20%D0%98%D1%80%D0%B3%D1%8D%D0%B4%D0%B8%D>

0%B9%D0%BD%20%D1%82%D3%A9%D1%81%D0%B2%D0%B8%D0%B9%D0%BD%20%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB.pdf -Иргэдийн төсвийн гүйцэтгэл.pdf) provides update on the macroeconomic developments in 2021. Information is available on economic growth (total and by sectors), inflation, international trade, balance of payment, jobs and unemployment. The discussion mostly covers the macroeconomic developments in 2021 compared to the situation in 2020. There is no discussion of differences in the original assumptions and the actual outcome.

#### IBP Comment

Unfortunately, we do not agree with the GR. Introduction to the Budget Execution Report 2021 and Citizen version of Budget Execution for 2021 do not present information on differences in the original assumptions and the actual outcome

**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:

<https://old.shilendans.gov.mn/org/408?form=5927629&year=2022&month=12&group=3&task=739> – Link to a numerical report on Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)

<https://old.shilendans.gov.mn/pdfview?file=5463aa2e0a0265a755a0bd32c7cc923b.pdf> – Download link of a numerical report on Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)

[https://mof.gov.mn/files/uploads/BUD\\_2021\\_ACTUAL\\_-\\_V2.pdf](https://mof.gov.mn/files/uploads/BUD_2021_ACTUAL_-_V2.pdf) - A numerical report on 2021 Budget execution published by the Ministry of Finance (Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ))

<https://old.shilendans.gov.mn/org/408?year=2022&month=12&group=3&task=739> – Glass account portal on quarterly macroeconomic update

#### Comment:

The glass account portal has quarterly macroeconomic update (row 8, fourth link above). However, the data for 2021 budget execution are empty. The first section of the Introduction to the Budget Execution Report 2021 (fifth link, above pdf pp. 6-10) provides update on the macroeconomic developments in 2021. Information is available on economic growth (total and by sectors), inflation, international trade, balance of payment, jobs and unemployment. The discussion mostly covers the macroeconomic developments in 2021 compared to the situation in 2020.

There is no discussion of differences in the original assumptions and the actual outcome.

#### Peer Reviewer

Opinion: Agree

#### Government Reviewer

Opinion: Disagree

**Suggested Answer:** On the Execution of the Citizen budget for 2021, in the section 1, page 6, provides the actual outcome of the Nominal GDP level, Inflation rate, Real GDP growth and foreign trade.

**Comments:** Source: <http://iltod.mof.gov.mn/legacy?type=46&subType=40&year=2021&legalId=552> Execution of the Citizen budget for 2021 (2021 оны Иргэдийн төсвийн гүйцэтгэл.pdf) On the Execution of the Citizen budget for 2021, in the section 1, page 6, provides the actual outcome of the macroeconomic for the 2021.

#### Researcher Response

Unfortunately, we do not agree with the GR. Introduction to the Budget Execution Report 2021 and Citizen version of Budget Execution for 2021 do not present information on differences in the original assumptions and the actual outcome. In Section 1 of the Introduction to the Budget Execution Report 2021 (p. 4-7, [https://mof.gov.mn/files/uploads/01\\_%D0%A2%D0%93-%D0%B8%D0%B9%D0%BD\\_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0\\_updated\\_6-10\\_%282021-last%29.docx](https://mof.gov.mn/files/uploads/01_%D0%A2%D0%93-%D0%B8%D0%B9%D0%BD_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0_updated_6-10_%282021-last%29.docx)) and in Citizen version of Budget Execution for 2021 (in the section 1, pdf page 6, <http://iltod.mof.gov.mn:8080/uploads/legal/16588214241252021%20%D0%BE%D0%BD%D1%8B%20%D0%98%D1%80%D0%B3%D1%8D%D0%B4%D0%B8%D0%B9%D0%BD%20%D1%82%D3%A9%D1%81%D0%B2%D0%B8%D0%B9%D0%BD%20%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB.pdf> -Иргэдийн төсвийн гүйцэтгэл.pdf) provides update on the macroeconomic developments in 2021. Information is available on economic growth (total and by sectors), inflation, international trade, balance of payment, jobs and unemployment. The discussion mostly covers the macroeconomic developments in 2021 compared to the situation in 2020. There is no discussion of differences in the original assumptions and the actual outcome.

**IBP Comment**

Unfortunately, we do not agree with the GR. Introduction to the Budget Execution Report 2021 and Citizen version of Budget Execution for 2021 do not present information on differences in the original assumptions and the actual outcome.

**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:**

c. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.

**Source:**

<https://old.shilendans.gov.mn/org/408?form=5927629&year=2022&month=12&group=3&task=739> – Link to a numerical report on Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)

<https://old.shilendans.gov.mn/pdfview?file=5463aa2e0a0265a755a0bd32c7cc923b.pdf> – Download link of a numerical report on Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)

[https://mof.gov.mn/files/uploads/BUD\\_2021\\_ACTUAL\\_-V2.pdf](https://mof.gov.mn/files/uploads/BUD_2021_ACTUAL_-V2.pdf) - A numerical report on 2021 Budget execution published by the Ministry of Finance (Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ))

[https://mof.gov.mn/files/uploads/01\\_%D0%A2%D0%93-%D0%B8%D0%B9%D0%BD\\_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0\\_updated\\_6-10\\_%282021-last%29.docx](https://mof.gov.mn/files/uploads/01_%D0%A2%D0%93-%D0%B8%D0%B9%D0%BD_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0_updated_6-10_%282021-last%29.docx) - A narrative report on 2021 Budget execution published by the Ministry of Finance (Introduction to the Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)) (download link)

**Comment:**

Appendix 6 provides nonfinancial information on the number of entities (row #61 (БАЙГУУЛЛАГЫН ТОО) on pdf p. 14) and number of employees by rank (row #62 (АЖИЛЛАГСАДЫН ТОО) on pdf. 14 and #65 (ОРОН ТООНЫ МЭДЭЭЛЭЛ) on pdf p. 15). All these data provides comparison between the original estimates and the actual outcomes. No narrative explanation is provided.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.

**Comments:** Below is Financial Report of FY2023 and on page 3, the recurrent assets are shown with initial <https://old.shilendans.gov.mn/org/408?form=5615294&year=2021&month=12&group=0&task=739> Source: <http://iltod.mof.gov.mn/legacy?type=46&subType=40&year=2021&legalId=552> - A narrative report on Performance for the General Budget Governors (BUD 2021 ACTUAL\_0610\_Хүрэх үр дүн.pdf)

**Researcher Response**

Unfortunately, we do not agree with the GR. Financial Report of FY2023 at <https://old.shilendans.gov.mn/org/408?form=5615294&year=2021&month=12&group=0&task=739> is not accessible as of 4 December, 2023. A narrative report on Performance for the

General Budget Governors (BUD 2021 ACTUAL\_0610\_Хүрэх үр дүн.pdf) at <http://iltod.mof.gov.mn/legacy?type=46&subType=40&year=2021&legalId=552> does not present information on estimates of the differences between the original estimates of

nonfinancial data on inputs and the actual outcome. Instead, it presents performance targets set by the government and their outcome along with planned budget and actual spending. According to guideline for inputs in Q49 on EBP, inputs 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. However, performance plan by Mongolia's Minister of Education does not, for example, include information on number of books to be provided to each school.

**IBP Comment**

Unfortunately, we do not agree with the GR. Financial Report of FY2023 at <https://old.shilendans.gov.mn/org/408?form=5615294&year=2021&month=12&group=0&task=739> is not accessible as of 4 December, 2023.

**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:**

a. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.

**Source:**

<https://old.shilendans.gov.mn/org/408?form=5927629&year=2022&month=12&group=3&task=739> – Link to a numerical report on Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)  
<https://old.shilendans.gov.mn/pdfview?file=5463aa2e0a0265a755a0bd32c7cc923b.pdf> – Download link of a numerical report on Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)  
[https://mof.gov.mn/files/uploads/BUD\\_2021\\_ACTUAL\\_-\\_V2.pdf](https://mof.gov.mn/files/uploads/BUD_2021_ACTUAL_-_V2.pdf) - A numerical report on 2021 Budget execution published by the Ministry of Finance (Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ))  
[https://mof.gov.mn/files/uploads/01\\_%D0%A2%D0%93-%D0%B8%D0%B9%D0%BD\\_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D0%BB%D0%B3%D0%B0\\_updated\\_6-10\\_282021-last%29.docx](https://mof.gov.mn/files/uploads/01_%D0%A2%D0%93-%D0%B8%D0%B9%D0%BD_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D0%BB%D0%B3%D0%B0_updated_6-10_282021-last%29.docx) - A narrative report on 2021 Budget execution published by the Ministry of Finance (Introduction to the Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)) (download link)

**Comment:**

Appendix 6 provides nonfinancial information on the number of students by education level and ownership of educational institutions (public vs. private) (row #63 (СУРАЛЦАГЧДЫН ТОО) on pdf p. 14) and number of hospital patients by outpatient and inpatient care and ownership of health care institutions (public vs. private) (row #64 (ЭМЧЛҮҮЛЭГСЭДИЙН ТОО) on pdf p. 15). All the data provides comparison between the original estimates and the actual outcomes. No narrative explanation is provided.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.

**Comments:** The Budget Execution Report 2021. This documents provides the projected and actual outcome of performance indicators (non-financial) by all local and governmental budget governors. The original estimates are given in column 7. The actual outcomes are given in column 8 (2021 онд хүрсэн түвшин). Narrative explanation of the discrepancies between the two is provided in the last column (Тайлбар, танилцуулга). Source: <http://iltod.mof.gov.mn/legacy?type=46&subType=40&year=2021&legalId=552> -A narrative report on Performance for the General Budget Governors (BUD 2021 ACTUAL\_0610\_Хүрэх үр дүн.pdf)

**Researcher Response**

Agree with the GR. A narrative report on Performance for the General Budget Governors (BUD 2021 ACTUAL\_0610\_Хүрэх үр дүн.pdf) at <http://iltod.mof.gov.mn/legacy?type=46&subType=40&year=2021&legalId=552> presents performance targets set by the government and their outcome along with planned budget and actual spending. The performance targets are mainly activities planned by the government. Some inputs measured by numbers are presented. According to guideline for inputs in Q49 on EBP, inputs 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. However, performance plan by Mongolia's Minister of Education does not, for example, include information on number of books to be provided to each school.

**IBP Comment**

Thank you for your feedback. We have updated our response.

**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:**

a. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.

**Source:**

<https://old.shilendans.gov.mn/org/408?form=5927629&year=2022&month=12&group=3&task=739> – Link to a numerical report on Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)

<https://old.shilendans.gov.mn/pdfview?file=5463aa2e0a0265a755a0bd32c7cc923b.pdf> – Download link of a numerical report on Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)

[https://mof.gov.mn/files/uploads/BUD\\_2021\\_ACTUAL\\_-\\_V2.pdf](https://mof.gov.mn/files/uploads/BUD_2021_ACTUAL_-_V2.pdf) - A numerical report on 2021 Budget execution published by the Ministry of Finance (Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ))

[https://mof.gov.mn/files/uploads/01\\_%D0%A2%D0%93-%D0%B8%D0%B9%D0%BD\\_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0\\_updated\\_6-10\\_%282021-last%29.docx](https://mof.gov.mn/files/uploads/01_%D0%A2%D0%93-%D0%B8%D0%B9%D0%BD_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0_updated_6-10_%282021-last%29.docx) - A narrative report on 2021 Budget execution published by the Ministry of Finance (Introduction to the Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)) (download link)

**Comment:**

No information is found.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

**Suggested Answer:**

a. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.

Comments: The original estimates are given in column 7. The actual outcomes are given in column 8 (2021 онд хүрсэн түвшин). Narrative

explanation of the discrepancies between the two is provided in the last column (Тайлбар, танилцуулга). Information is found in Estimates to the Budget Execution Report 2021 ([http://iltod.mof.gov.mn:8080/uploads/legal/1658821424163BUD%202021%20ACTUAL\\_0610\\_%D0%A5%D2%AF%D1%80%D1%8D%D1%85%20%D2%AF%D1%80%20%D0%B4%D2%AF%D0%BD.pdf](http://iltod.mof.gov.mn:8080/uploads/legal/1658821424163BUD%202021%20ACTUAL_0610_%D0%A5%D2%AF%D1%80%D1%8D%D1%85%20%D2%AF%D1%80%20%D0%B4%D2%AF%D0%BD.pdf)) This documents provides the projected and actual outcome of performance indicators (non-financial) by all local and governmental budget governors. For instance: 5.2.10 - It mentioned about the project that helps the low-income households, Govi-Altai province (pp.17) 3.2.10 - improve the quality of the life of low income household, Bayankhongor province (pp.10) 7.2.23 - improve the quality of low income household, Darkhan-Uul province (pp.23)

#### Researcher Response

Agree with the GR. A narrative report on Performance for the General Budget Governors (BUD 2021 ACTUAL\_0610\_Хүрэх үр дүн.pdf) at <http://iltod.mof.gov.mn/legacy?type=46&subType=40&year=2021&legalId=552> presents information on the projected and actual outcome of performance indicators (non-financial) on social welfare allowances and services provided to low-income citizens by all local and central governmental budget governors. For instance: Social welfare allowances provided under Portfolio of Minister of Labor and Social Welfare are presented on pdf p.111. 5.2.10 - It mentions about the project that helps the low-income households, Govi-Altai province (pdf pp.17) 3.2.10 - improve the quality of the life of low income household, Bayankhongor province (pp.10) 7.2.23 - improve the quality of low income household, Darkhan-Uul province (pp.23) The original estimates are given in column 7. The actual outcomes are given in column 8 (2021 онд хүрсэн түвшин). Narrative explanation of the discrepancies between the two is provided in the last column (Тайлбар, танилцуулга).

#### IBP Comment

Thank you for your feedback. We have updated our response.

### 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:

e. Not applicable/other (please comment).

#### Source:

<https://old.shilendans.gov.mn/org/408?form=5927629&year=2022&month=12&group=3&task=739> – Link to a numerical report on Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)

<https://old.shilendans.gov.mn/pdfview?file=5463aa2e0a0265a755a0bd32c7cc923b.pdf> – Download link of a numerical report on Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ) (256 pages)

[https://mof.gov.mn/files/uploads/BUD\\_2021\\_ACTUAL\\_-V2.pdf](https://mof.gov.mn/files/uploads/BUD_2021_ACTUAL_-V2.pdf) - A numerical report on 2021 Budget execution published by the Ministry of Finance (Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)) (142 pages)

[https://mof.gov.mn/files/uploads/01\\_%D0%A2%D0%93-%D0%B8%D0%B9%D0%BD\\_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0\\_updated\\_6-10\\_%282021-last%29.docx](https://mof.gov.mn/files/uploads/01_%D0%A2%D0%93-%D0%B8%D0%B9%D0%BD_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0_updated_6-10_%282021-last%29.docx) - A narrative report on 2021 Budget execution published by the Ministry of Finance (Introduction to the Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)) (download link)

#### Comment:

The estimates are provided (second link above) for the Government Reserve Fund (pdf p. 201-202), Health Insurance Fund (pdf p. 256) and Social Security Fund (pdf p. 253-255), respectively, provide comparative estimates.

The Introduction to Execution of the General Budget of Mongolia 2021 (fourth link above):

Section 2.4 on the Government Reserve Fund (pdf p. 31), Chapters 3, 4, 5 and 6 (pdf pp. 32-37) on the Future Heritage Fund, Fiscal Stability Fund, Health Insurance Fund and Social Security Fund, respectively, provide comparative estimates and narrative discussion of the original estimates and the actual outcome of these extra-budgetary funds.

No estimates and discussion of other government specialized funds are presented.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

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

**Comments:** Extrabudgetary funds are not applicable. Since 2016, the government of Mongolia has made all the extra-budgetary funds part of budgetary unit. The fund that researcher mentioned are the special fund that are set aside for various uses. All the transaction and the control is under the budgetary unit and budgeted and reported as part of the consolidated budget. Aside from the special fund we have Future Heritage and Fiscal Stability funds which are also part of consolidated budget. Social security and health security funds are as well separate budget within the consolidated budget.

**Researcher Response**

Agree with the GR. Would like to update the Comments sections with the following: Extrabudgetary funds are not applicable. Since 2016, the government of Mongolia has made all the extra-budgetary funds part of budgetary unit. The fund that researcher mentioned are the special fund that are set aside for various uses. All the transaction and the control is under the budgetary unit and budgeted and reported as part of the consolidated budget. Aside from the special fund we have Future Heritage and Fiscal Stability funds which are also part of consolidated budget. Social security and health security funds are as well separate budget within the consolidated budget.

**IBP Comment**

Thank you for your feedback. We have updated our response.

**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:**

a. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

**Source:**

<https://old.shilendans.gov.mn/org/408?form=5927629&year=2022&month=12&group=3&task=739> – Link to a numerical report on Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)

<https://old.shilendans.gov.mn/pdfview?file=5463aa2e0a0265a755a0bd32c7cc923b.pdf> – Download link of a numerical report on Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)

[https://mof.gov.mn/files/uploads/BUD\\_2021\\_ACTUAL\\_-\\_V2.pdf](https://mof.gov.mn/files/uploads/BUD_2021_ACTUAL_-_V2.pdf) - A numerical report on 2021 Budget execution published by the Ministry of Finance (Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ))

[https://mof.gov.mn/files/uploads/01\\_%D0%A2%D0%93-%D0%B8%D0%B9%D0%BD\\_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0\\_updated\\_6-10\\_%282021-last%29.docx](https://mof.gov.mn/files/uploads/01_%D0%A2%D0%93-%D0%B8%D0%B9%D0%BD_%D1%82%D0%B0%D0%BD%D0%B8%D0%BB%D1%86%D1%83%D1%83%D0%BB%D0%B3%D0%B0_updated_6-10_%282021-last%29.docx) - A narrative report on 2021 Budget execution published by the Ministry of Finance (Introduction to the Execution of the Consolidated budget of Mongolia for 2021 (МОНГОЛ УЛСЫН 2021 ОНЫ НЭГДСЭН ТӨСВИЙН ГҮЙЦЭТГЭЛ)) (download link)

<https://old.shilendans.gov.mn/org/408?form=5917969&year=2022&month=12&group=3&task=739> – Annual budget execution report and audited consolidated financial statement (ЖИЛИЙН ЭЦСИЙН ТӨСВИЙН ГҮЙЦЭТГЭЛ БОЛОН АУДИТ ХИЙСЭН САНХҮҮГИЙН НЭГТГЭСЭН ТАЙЛАН)

**Comment:**

The financial statement of the government and the year-end budget execution report are released publicly as separate documents. The last link above is the audited financial statement of the government.



**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

Comments: Additional source: <http://iltod.mof.gov.mn/legacy?type=46&subType=40&year=2021&legalId=552>

**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 (<https://www.issai.org/pronouncements/issai-100-fundamental-principles-of-public-sector-auditing/>) 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:**

a. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

**Source:**

<https://www.legalinfo.mn/law/details/15357?lawid=15357> – Law on State Audit (revised version)

[https://audit.mn/?page\\_id=3180](https://audit.mn/?page_id=3180) - Audit reports available on the National Audit Office's website

<https://audit.mn/?p=18264> - Audit report on budget execution for 2021 Audit Report on the Execution of General Budget of Mongolia for 2021 (Монгол Улсын 2021 оны нэгдсэн төсвийн гүйцэтгэлд хийсэн аудитын тайлан )

<https://audit.mn/?p=18267>- Financial audit report on the government's financial statement for 2021 (Монгол Улсын Засгийн газрын 2021 оны санхүүгийн нэгтгэсэн тайланд хийсэн аудитын тайлан)

<https://open.audit.mn/reportSingle/3220> - Findings of Compliance Audit of Glass Account Operation and Information of Budget Entities and State-owned entities of Bayan-Ulgii Province (Баян-Өлгий аймгийн төсвийн байгууллагууд болон төрийн өмчит аж ахуйн нэгжүүдийн Шилэн дансны үйл ажиллагаа, мэдээлэлд хийсэн нийцлийн аудитын дүнгээс)

**Comment:**

Articles 7-10 of the Law on State Audit specify that the National Audit Office (NAO) shall conduct financial, compliance and performance audits of entities within its mandate. Article 37 provides that the National Audit Office can make audit reports publicly available through its website, with the exception of confidential information related to organizations or persons, as specified by law. The NAO website contains audit reports. The forms of public dissemination of financial audit reports include websites of audit organizations (NAO and its local subsidiaries) and the government's glass account portal where individual public entities (ministries, agencies, departments, etc.) are required to disclose the audit reports of their finances. All audit reports are made publicly available through the websites of the audit organizations (NAO and its local subsidiaries).

The second link above contains audit reports by all three types. Search is possible by all three types (Аудитын төрөл): Financial audit (Санхүүгийн аудит), Performance audit (Гүйцэтгэлийн аудит), Compliance audit (Нийцлийн аудит), as well as by year.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**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:**

a. All expenditures within the SAI's mandate have been audited.

**Source:**

<https://audit.mn/?p=18264> - Audit report on budget execution for 2021 Audit Report on the Execution of General Budget of Mongolia for 2021

Монгол Улсын 2021 оны нэгдсэн төсвийн гүйцэтгэлд хийсэн аудитын тайлан

<https://www.legalinfo.mn/law/details/15357?lawid=15357> – Law on State Audit (revised version)

[https://audit.mn/?page\\_id=3180](https://audit.mn/?page_id=3180) - Audit reports available on the National Audit Office's website

<https://audit.mn/?p=17101> – Audit reports of entities for the year of 2021

<https://audit.mn/?p=18267>- Financial audit report on the government's financial statement for 2021 (Монгол Улсын Засгийн газрын 2021 оны санхүүгийн нэгтгэсэн тайланд хийсэн аудитын тайлан)

<https://audit.mn/wp-content/uploads/2022/05/5-24-%D0%91%D0%BE%D0%BB%D0%BE%D0%B2%D1%81%D1%80%D0%BE%D0%BB-%D1%88%D0%B8%D0%BD%D0%B6%D0%BB%D1%8D%D1%85-%D1%83%D1%85%D0%B0%D0%B0%D0%BD%D1%8B-%D1%8F%D0%B0%D0%BC%D0%BD%D1%8B-2021-%D0%BE%D0%BD%D1%8B-%D1%81%D0%B0%D0%BD%D1%85%D2%AF%D2%AF%D0%B3%D0%B8%D0%B9%D0%BD-%D1%82%D0%B0%D0%B9%D0%BB%D0%B0%D0%BD-%D1%82%D3%A9%D1%81%D0%B2%D0%B8%D0%B9%D0%BD-%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB%D0%B4-1.pdf> – Audit report of the Minister of Education and Science (as an example of audit reports of portfolio ministers)

**Comment:**

In 2022 the NAO audited financial statements of all central government ministries, departments, and agencies, state-owned enterprises. The third link above provides the audit reports of 267 entities organized by agencies and government funds. Audit reports of all portfolio ministers can be found (the last link above is audit report of the Minister of Education and Science). In addition, local offices of the NAO also conduct audits of local entities.

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:**

b. 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.

**Source:**

<https://www.legalinfo.mn/law/details/15357?lawid=15357> – Law on State Audit (revised version)

[https://audit.mn/?page\\_id=3180](https://audit.mn/?page_id=3180) - Audit reports available on the National Audit Office's website

<https://audit.mn/?p=13806> -

<https://audit.mn/wp-content/uploads/2022/05/5-9-%D0%9D%D0%B8%D0%B9%D0%B3%D0%BC%D0%B8%D0%B9%D0%BD-%D0%B4%D0%B0%D0%B0%D1%82%D0%B3%D0%B0%D0%BB%D1%8B%D0%BD-%D0%B5%D1%80%D3%A9%D0%BD%D1%85%D0%B8%D0%B9-%D0%B3%D0%B0%D0%B7%D1%80%D1%8B%D0%BD-2021-%D0%BE%D0%BD%D1%8B-%D1%81%D0%B0%D0%BD%D1%85%D2%AF%D2%AF%D0%B3%D0%B8%D0%B9%D0%BD-%D1%82%D0%B0%D0%B9%D0%BB%D0%B0%D0%BD-%D1%82%D3%A9%D1%81%D0%B2%D0%B8%D0%B9%D0%BD-%D0%B3%D2%AF%D0%B9%D1%86%D1%8D%D1%82%D0%B3%D1%8D%D0%BB%D0%B4-1.pdf> - Audit report of the Social Insurance Fund (financial report and budget execution report of 2021)

**Comment:**

Pursuant to clause 4.1.4, the NAO shall audit statements of special government funds (i.e. extra-budgetary funds). The NAO website disclosed audit reports on 2021 financial statements of 11 special government funds (third link above). Audit report of the Social Insurance Fund is available separately (third link).

There are 23 in total, in accordance with the Law on Government Special Funds, including the Social Insurance Fund. Therefore, not all funds are audited. The expenditures of the Social Insurance Fund amount to about 2/3 of all expenditures of extra-budgetary funds.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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

**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:**

<https://audit.mn/?p=18264> - Audit report on budget execution for 2021 Audit Report on the Execution of General Budget of Mongolia for 2021 (Монгол Улсын 2021 оны нэгдсэн төсвийн гүйцэтгэлд хийсэн аудитын тайлан )

**Comment:**

Reports do not include executive summary.

Information on pdf p.8 of the audit report (the second link in the list) does not summarize the content of the report. It just presents information on source of macroeconomic indicators used in the introduction of planning and execution of the 2021 General Budget of Mongolia. It also presents brief information about macroeconomic indicators including real GDP growth rate, GDP growth rate by sector, balance of payment, trade balance, inflation and debt.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

**Comments:** Pages 5 to 7 within the PDF of the audit report, which can be found in the researcher's source list, feature a section that provides a summary of the report's content.

**Researcher Response**

Unfortunately, we do not agree with the GR. Pages 5 to 7 within the PDF of the audit report presents information on only purpose of the audit, framework and methodology. There is no executive summary on the report's findings. According to guideline to this question, an executive summary should include the report's findings which can help make it more accessible to the media and the public.

**IBP Comment**

Unfortunately, we do not agree with the GR.

**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:**

b. Yes, the executive reports publicly on most audit findings.

**Source:**

<http://iltod.mof.gov.mn/> - Ministry of Finance's budget transparency portal

<https://mof.gov.mn/> - Ministry of Finance's main page

<https://old.shilendans.gov.mn/org/408?form=5917969&year=2022&month=12&group=3&task=739> – Government's consolidated budget execution and AUDITED annual financial report for 2021 (posted on the glass account portal on July 18, 2022)

**Comment:**

The first two links above are main websites of the Ministry of Finance where it places information on the budget proposal, execution, reports, etc. Both websites do not post audit reports on the executive's budget execution. The third link to the glass account portal of the government's audited financial statement for 2021. The report does not mention any remedial actions to address the issues raised in the audit report.

Individual ministries sometimes report publicly on what steps it has taken to address audit findings. Examples are:

- MOF's report on steps it has taken to address audit findings on its 2021 Year-end Financial Report was published (<https://old.shilendans.gov.mn/org/11?form=6265417&year=2022&month=12&group=2&task=29> ).

-Ministry of Construction and Urban Development published action plan for addressing audit findings of FY 2021 instead of report on steps it has taken (<https://old.shilendans.gov.mn/org/29?form=5834459&year=2022&month=12&group=2&task=5> ).

-Ministry of Road and Transport published published action plan for addressing audit findings of FY 2021 instead of report on steps it has taken (<https://old.shilendans.gov.mn/org/28?form=5775887&year=2022&month=12&group=2&task=19>).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

c. Yes, the SAI or legislature reports publicly on some audit recommendations.

**Source:**

<https://audit.mn/?p=18264> - Audit report on budget execution for 2021 Audit Report on the Execution of General Budget of Mongolia for 2021 (Монгол Улсын 2021 оны нэгдсэн төсвийн гүйцэтгэлд хийсэн аудитын тайлан )

**Comment:**

Audit report provides very brief information the previous recommendations and the actions taken by the executive to remedy them (pdf p.50, ӨМНӨХ ЗӨВЛӨМЖИЙН ХЭРЭГЖИЛТ).

The legislature does not report publicly on audit recommendations.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. Yes, the SAI or legislature reports publicly on most audit recommendations.

**Comments:** <https://open.audit.mn/reportSingle/3058> On page 22, the brief execution report on previous audit recommendation is shown. Just like that the audit reports always shows the progress on the recommendation from previous audit finding.

**Researcher Response**

Agree with the GR. Would like to update the Source and Comments sections with the following: Comment: Section 5 of Audit Finding on 2023 EBP of Mongolia (Монгол Улсын 2023 оны нэгдсэн төсвийн төсөлд өгсөн аудитын дүгнэлт at <https://open.audit.mn/reportSingle/3058>) on pdf page 24, a svery brief execution report on previous audit recommendation is presented. Just like that the audit reports shows a very brief information on the the progress on the recommendation from previous audit finding. Audit report on budget execution for 2021 Audit Report on the Execution of General Budget of Mongolia for 2021 provides a very brief information the previous recommendations and the actions taken by the executive to remedy them (pdf p.50, ӨМНӨХ ЗӨВЛӨМЖИЙН ХЭРЭГЖИЛТ). The legislature does not report publicly on audit recommendations. Source: Audit Finding on 2023 EBP of Mongolia (Монгол Улсын 2023 оны нэгдсэн төсвийн төсөлд өгсөн аудитын дүгнэлт at <https://open.audit.mn/reportSingle/3058>) <https://audit.mn/?p=18264> - Audit report on budget execution for 2021 Audit Report on the Execution of General Budget of Mongolia for 2021 (Монгол Улсын 2021 оны нэгдсэн төсвийн гүйцэтгэлд хийсэн аудитын тайлан )

**IBP Comment**

Thank you for your feedback. We have updated our response.

**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.qob.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:**

b. Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.

**Source:**

<https://www.parliament.mn/nn/29988/> - Report of the Fiscal Stability Council of the 2022 activities  
Phone interview with Mr. D. Davaasambu, Chairperson of the Fiscal Stability Council on April 25, 2023  
Phone interview with Mr. B. Odmandakh, officer of secretariat of the Fiscal Stability Council on April 27, 2023

**Comment:**

The Fiscal Stability Council shall consist of 9 members, including a chairperson. As of the end of 2022, there were 7 active members. One member

passed away and another one does not participate in the activities. A decision to replace the missing members is not made yet, pending on the anticipated amendments to the Fiscal Stability Law and the Rules of the Fiscal Stability Council. The Fiscal Stability Council states in its Report of the 2022 Activities (p3), that its staff has been trained under projects funded by donors, yet, external consultant recommended to further improve staff capacity. In the report it is also stated that it is necessary to ensure the independent operation of and evaluation and analysis by the Council.

The budget amounted to MNT 167 million in 2022, of which some MNT 43 million were spent on independent research. In carrying out its duties, the council relies on the Budget analysis unit of the Budget Standing committee (clause 6.4 of the Rules on the Fiscal Stability Council), which was expanded into the Department of the Budget Control and Analysis.

The Council submitted its opinion on budget issues in 2022. These are:

1. Comments on the amendments to the 2022 budget
2. Comments and recommendations on the Fiscal Framework Statement for 2023
3. Research on budget and taxes issues in selected aimags (provinces)
4. Recommendations on the 2023 budget proposal
5. Comments on selected issues related to the budget (e.g., private pension insurance).

#### Peer Reviewer

Opinion: Agree

#### Government Reviewer

Opinion: Agree

Comments: The Fiscal Stability Council and its independence has stated in the Fiscal Stability law (clause 16-1). This clause includes the council function, member's requirement and etc.

#### 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:

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.

##### Source:

Source:

<https://www.legalinfo.mn/law/details/13058> - Parliamentary decree No. 83 on the approval of the Rules of the Fiscal Stability Council (December 22, 2017)

<https://legalinfo.mn/mn/detail?lawId=208152&showType=1> - Appendix to Parliament Decree No. 83 "Rules of the Fiscal Stability Council"

<https://lawforum.parliament.mn/files/1705/?d=1> - Recommendations on the 2023 Mongolia Consolidated Budget Proposal by the Fiscal Stability

Council (October 6, 2022)

<https://www.parliament.mn/nn/29988/> - Report of the Fiscal Stability Council of the 2022 activities

**Comment:**

The legislature approved the Rules of the Fiscal Stability Council in December 2017.

Clause 3.1.1 of the Rules specifies the tasks of the Council to submit to the legislature its recommendations on compliance of the annual budget proposal and its amendments, the draft Medium-Term Fiscal Framework Statement, and the draft Guidelines for Economic and Social Development of Mongolia with the Fiscal Stability Law. The only documents produced by the Council are reports and recommendations on the executive's budget proposal and other fiscal documents.

In the "Recommendations on the 2023 Mongolia Consolidated Budget Proposal" report, the Fiscal Stability Council provided an assessment of official macroeconomic and fiscal forecasts but did not publish its own.

As seen in Report of the Fiscal Stability Council of the 2022 activities, the Council does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official fiscal forecasts produced by the executive. The Council submitted its opinion on budget issues in 2022. These are:

1. Comments on the amendments to the 2022 budget
2. Comments and recommendations on the Fiscal Framework Statement for 2023
3. Research on budget and taxes issues in selected aimags (provinces)
4. Recommendations on the 2023 budget proposal
5. Comments on selected issues related to the budget (e.g., private pension insurance).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**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:**

<https://www.legalinfo.mn/law/details/13058> - Parliamentary decree No. 83 on the approval of the Rules of the Fiscal Stability Council (December 22, 2017)

<https://legalinfo.mn/mn/detail?lawId=208152&showType=1> – Appendix to Parliament Decree No. 83 "Rules of the Fiscal Stability Council"

<https://lawforum.parliament.mn/files/1705/?d=1> - Recommendations on the 2023 Mongolia Consolidated Budget Proposal by the Fiscal Stability Council (October 6, 2022)

<https://www.parliament.mn/nn/29988/> - Report of the Fiscal Stability Council of the 2022 activities

**Comment:**

Clause 3.1.1 of the Rules specifies the tasks of the Council to submit its conclusions and recommendations on the budget and budget-related documents based on the research and analysis of the fiscal impacts of the proposed policies. In order to produce the reports, the Council may request the Budget Oversight and Analysis Division of the legislature or some outside organization to conduct analysis of the macroeconomic and fiscal estimates provided by the executive.

In the "Recommendations on the 2023 Mongolia Consolidated Budget Proposal" report, the Fiscal Stability Council provided an assessment of



overall budget revenue, expenditure and investments. However, this did not include costings of new policy proposals.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**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:**

c. Rarely (i.e., once or twice).

**Source:**

<https://www.parliament.mn/nn/29988/> - Report of the Fiscal Stability Council of the 2022 activities  
Phone interview with Mr. D. Davaasambuu, Chairperson of the Fiscal Stability Council on April 25, 2023  
Phone interview with Mr. B. Odmandakh, officer of secretariat of the Fiscal Stability Council on April 27, 2023

**Comment:**

In 2022, the chairperson and/or members of the Fiscal Stability Council participated once in the legislature's Budget Standing Committee meeting during the discussion of the budget proposal for 2023. It also participated in the public discussion of the budget reforms organized by the Budget Standing Committee in September 2022 and public discussion of Budget-2023 in October 2022. However, the latter two discussions are not formally legislative hearings.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. Sometimes (i.e., three times or more, but less than five times).

**Comments:** Usually, the chairperson or members of the Fiscal Stability Council attend the meetings of the Budget Standing Committee and present their reports during the discussions of the Medium-Term Fiscal Framework Statement and the annual budget. Also, the Council reports on its activities twice a year to the legislative committee. According to the IFI report, the council has participated in the legislative hearings and given recommendation to the following documents: 1. Supplementary budget 2022 2. Pre-statement Budget 2023 and 2024-2025 forecast 3. Exclusive Budget Proposal 2023 <https://www.parliament.mn/nn/29988>

**Researcher Response**

We are not able to access the link <https://www.parliament.mn/nn/29988> mentioned by the GR.

**IBP Comment**

We are not able to access the link <https://www.parliament.mn/nn/29988> mentioned by the GR.

**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:**

a. Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.

**Source:**

<https://www.legalinfo.mn/law/details/12254> - Budget Law (Revised version)

ТӨСВИЙН ТУХАЙ /Шинэчилсэн найруулга/

<http://iltod.mof.gov.mn/legacy?type=46&subType=50&year=2023> - Fiscal Framework Statement 2023 and Fiscal Forecast for 2024-2025 for the General Budget of Mongolia (draft submitted to the parliament and made publicly available on May 1, 2022)

<https://www.parliament.mn/nn/16963/> - News release by the Parliament: The Fiscal Framework Statement for 2023 was submitted to the legislature on April 29, 2022

<http://forum.parliament.mn/projects/11277> - Fiscal Framework Statement 2023 and Fiscal Forecast for 2024-2025 for the General Budget of Mongolia (draft submitted to the parliament and made publicly available on April 30, 2022)

<https://legalinfo.mn/mn/detail?lawId=16530615696721> - Law on Fiscal Framework Statement 2023 and Fiscal Forecast for 2024-2025 (approved on May 27, 2022)

**Comment:**

The Budget Law specifies that the executive shall submit the Medium-Term Fiscal Framework Statement by May 1 each year and the legislature shall approve the document by June 1 (Clause 8.1).

The Fiscal Framework Statement for 2023 was submitted to the legislature on April 29, 2022 as proven by news release by the Parliament (<https://www.parliament.mn/nn/16963/>)

The Fiscal Framework Statement for 2023 was published by the MOF on May 1, 2022 (second link)  
Нийтэлсэн огноо: 2022-05-01 (Publication date: 2022 May 1)

The documents were approved by the legislature on May 27, 2022

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

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

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

*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:**

a. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

**Source:**

<https://www.legalinfo.mn/law/details/12254> - Budget Law (Revised version)

<https://online.flippingbook.com/view/240352611/> - Draft Budget of Mongolia 2023

МОНГОЛ УЛСЫН ТӨСВИЙН ТӨСӨЛ 2023

<http://iltod.mof.gov.mn/legacy?type=46&subType=35&year=2023&legalId=558> - more information on the Executive's budget proposal.

УИХ-д 2022 оны 9 дүгээр сарын 29-ны өдөр өргөн барилаа.

Submitted to legislature on 29 September, 2022.

**Comment:**

In accordance with Budget Law of Mongolia, budget executive's proposal should be submitted to the legislature by October 1. The executive submitted budget proposal for 2023 on September 29, 2022 (third link above), which is three months ahead 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:**

<https://www.legalinfo.mn/law/details/12254> - Budget Law (Revised version)  
<https://legalinfo.mn/mn/detail?lawId=16532001935011> - Budget Law of Mongolia for 2023  
МОНГОЛ УЛСЫН 2023 ОНЫ ТӨСВИЙН ТУХАЙ

**Comment:**

In accordance with the Budget Law of Mongolia, the budget should be approved by November 15, which is a month and a half in advance of the start of the budget year.  
Budget for 2023 was enacted on November 11, 2022.

**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:**

<https://www.legalinfo.mn/law/details/12254> - Budget Law (Revised version)  
<https://www.legalinfo.mn/law/details/15412?lawid=15412> - Law on the Procedure of the Session of the State Great Hural (Parliament) of Mongolia (revised version)  
МОНГОЛ УЛСЫН ИХ ХУРЛЫН ЧУУЛГАНЫ ХУРАЛДААНЫ ДЭГИЙН ТУХАЙ /Шинэчилсэн найруулга/

**Comment:**

Clause 6.2.6 of the Budget Law sets limitations to the changes to be made by the legislature. The legislature cannot increase the total expenditure

and if the total revenue is to be reduced, the total expenditure should also be cut by the same amount.

Chapter Eight, Articles 68-72 of the Law on the Procedure of the Session of the Parliament outline in detail the process of discussion and approval of the budget proposal by the legislature. Consistent with the Budget Law, Article 70 of the latter law provides restrictions in terms of increasing total expenditure and budget deficit. Any proposal to increase certain expenditure or cut taxes should be accompanied by proposals to reduce expenditure elsewhere so that total expenditure and budget deficit are not increased.

According to OBS guideline, "c" response will apply when the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal.

#### Peer Reviewer

**Opinion:** Disagree

**Suggested Answer:**

b. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

**Comments:** The parliament can change the laws that limit its powers over changing the budget; the laws permit the parliament to discuss and make resolution on any issue of economic and social importance; in the past, the parliament changed PBSs just as the EBP was discussed at the parliament and changed the parameters of the budget set in PBSs as they pleased. Also, the parliament can impact the EBPs even before they are submitted by providing directions to the executive formally or informally.

#### Government Reviewer

**Opinion:** Disagree

**Suggested Answer:**

b. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

**Comments:** According the Budget law that's stated by the researcher, the legislature has the authority to amend the EBP, however there are some limitation which is under any condition, expenditure and budget deficit can not be increased. This upward movement has to be regulated. Other than that legislature can reduce the expenditure, reduce the budget deficit, re-allocate the budget etc. Therefore be propose answer B.

#### Researcher Response

Agree with the PR and GR.

#### IBP Comment

Thank you for your feedback. We have updated our response.

### 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:

a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

#### Source:

<https://online.flippingbook.com/view/240352611/> - The executive's budget proposal submitted to the legislature  
Draft Budget of Mongolia 2023 (МОНГОЛ УЛСЫН ТӨСВИЙН ТӨСӨЛ 2023)

<https://legalinfo.mn/mn/detail?lawId=16532001935011> - Budget law approved by legislature  
Budget Law of Mongolia for 2023 (МОНГОЛ УЛСЫН 2023 ОНЫ ТӨСВИЙН ТУХАЙ)

**Comment:**

We can compare the executive's budget proposal submitted to the legislature (see first link) with the approved budget (second link) to see whether the legislature was able to make some changes in the enacted budget for 2023. We notice some discrepancies. For instance, numbers differ in Article 4 on total revenue and Article 7 total expenditure (pdf pages 23 and 26 on first link). Total revenue is MNT13,798,694.3 in EBP and it was increased to MNT 13,910,441.9 million in EB. Total expenditure is MNT15,496,767.3 million in EBP and it was changed to MNT15,480,800.3 million in EB.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**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:**

b. Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

**Source:**

<https://www.legalinfo.mn/law/details/15412?lawid=15412> – Law on the Procedure of the Session of the State Great Hural (Parliament) of Mongolia (revised version)

<https://www.parliament.mn/nn/18572/> - Agenda of the parliamentary session and meetings of the standing committee for the week of October 3-7, 2022

<https://www.parliament.mn/nn/18616> - Agenda of the parliamentary session and meetings of the standing committee for the week of October 10-14, 2022

<https://www.parliament.mn/nn/18802/> - Agenda of the parliamentary session and meetings of the standing committee for the week of October 31 – November 4, 2022

<https://www.parliament.mn/nn/18844/> - Agenda of the parliamentary session and meetings of the standing committee for the week of November 7-11, 2022

<https://lawforum.parliament.mn/files/1788/?d=1> - Report of the Budget Standing Committee on the principally different proposals prepared for the first round of discussions (November 02, 2022)

<https://lawforum.parliament.mn/files/1815/?d=1> - Report of the Budget Standing Committee for the third round of the budget discussions (November 9, 2022)

**Comment:**

Chapter Eight, Articles 68-72 of the Law on the Procedure of the Session of the Parliament outline in detail the process of discussion and approval of the budget proposal by the legislature. There are four rounds of discussion. Following the initial presentation of the budget by the Prime Minister, the budget proposal goes to the standing committees in preparation for the second round of discussions (Article 69). During this period the Budget Standing Committee holds a hearing where the Minister of Finance presents the budget proposal and testifies. The Budget Standing Committee scrutinizes the budget proposal and can make amendments as they deem necessary.

The first round of budgetary discussion started on October 6-7, 2020 during the general session of the parliament (see second link above):

ПҮРЭВ, БААСАН ГАРАГ /2022.10.06,10.07/

Thursday, Friday (October 6,7 2022)

Д/Д ЧУУЛГАНЫ НЭГДСЭН ХУРАЛДААН ЦАГ ТАНХИМ

1 Монгол Улсын 2023 оны төсвийн тухай, Нийгмийн даатгалын сангийн 2023 оны төсвийн тухай, Эрүүл мэндийн даатгалын сангийн 2023 оны төсвийн тухай хуулийн төсөл /Засгийн газар 2022.09.29-ны өдөр өргөн мэдүүлсэн, нэг дэх хэлэлцүүлэг/  
10.00 "Их хуралдай"

No. General Session Time Hall

1 Draft laws on the 2023 Budget of Mongolia, the 2023 Budget of the Social Insurance Fund, the 2023 Budget of the Health Insurance Fund, (as submitted by the Government on September 29, 2022, initial discussions) 10 AM "Ikh Khuraldai"

The Budget Standing Committee started its discussion of the budget proposal on October 11, 2022 (see third link)

МЯГМАР ГАРАГ /2022.10.11/

Tuesday (October 11, 2022)

Д/Д ХУРАЛДААН ХЭЛЭЛЦЭХ АСУУДАЛ ЦАГ ТАНХИМ

ХОЁР.БАЙНГЫН, ТҮР ХОРООНЫ ХУРАЛДААН

2 Төсвийн байнгын хороо Монгол Улсын нэгдсэн төсвийн 2023 оны төсвийн хүрээний мэдэгдэл, 2024-2025 оны төсвийн төсөөллийн тухай хуульд өөрчлөлт оруулах тухай хуулийн төсөл /Засгийн газар 2022.09.29-ний өдөр өргөн мэдүүлсэн, хэлэлцэх эсэх/

Монгол Улсын 2023 оны төсвийн тухай хуулийн төслүүдийн хамт өргөн мэдүүлсэн хууль, тогтоолын төслүүд /Засгийн газар 2022.09.29-ний өдөр өргөн мэдүүлсэн, хэлэлцэх эсэх/

10:00 "Жанжин Д.Сүхбаатар"

No. Session Discussion Topics Time Hall

2. Standing and temporary committee meetings

2 Budget Standing Committee Amendments to the 2023 Fiscal Framework Statement and the 2024- 2025 Fiscal Forecast Law (as submitted by the Government on September 29, 2022, initial discussions)

Draft laws and resolutions submitted along with the draft law on the 2023 Budget Law (as submitted by the Government on September 29, 2022, initial discussions) 10 AM "Janjin Sukhbaatar D." Hall

The committee prepared a report for the second round of discussions on November 2, 2022 and a report for the third round of discussions on November 9, 2022 (the last two links above).

Overall, the Budget Standing Committee had a little less than a month to scrutinize the budget proposal.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**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:**

b. Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.

**Source:**

Source:

<https://www.legalinfo.mn/law/details/15412?lawid=15412> – Law on the Procedure of the Session of the State Great Hural (Parliament) of Mongolia (revised version)

<https://www.parliament.mn/nn/18669/> - Agenda of the parliamentary session and meetings of the standing committee for the week of October 17-21, 2022

<https://www.parliament.mn/nn/18734/> - Agenda of the parliamentary session and meetings of the standing committee for the week of October 24-28, 2022

<https://lawforum.parliament.mn/files/1790/?d=1> – Consolidated report of the standing committees (November 2, 2022)

<https://www.parliament.mn/nn/19049/> - Minutes of Meeting of Budgetary Standing Committee on 2023 EBP (9 Nov, 2022)  
Төсвийн байнгын хорооны хуралдааны тэмдэглэл /Лхагва гараг 2022.11.09/

<https://www.parliament.mn/nn/19050/> - Minutes of Meeting of Budgetary Standing Committee on 2023 EBP (3 Nov, 2022)  
Төсвийн байнгын хорооны хуралдааны тэмдэглэл /Пүрэв гараг 2022.11.03/

<https://www.parliament.mn/nn/19051/> - Minutes of Meeting of Budgetary Standing Committee on 2023 EBP (2 Nov, 2022)  
Төсвийн байнгын хорооны хуралдааны тэмдэглэл /Лхагва гараг 2022.11.02/

<https://www.parliament.mn/nn/19052/> - Minutes of Meeting of Parliamentary Sub-committee on Budget Expenditure Oversight on 2023 EBP (1 Nov, 2022)  
Төсвийн зарлагын хяналтын дэд хорооны хуралдааны тэмдэглэл /Мягмар гараг 2022.11.01/

<https://www.parliament.mn/nn/18881/> - Minutes of Meeting of Standing Committee of Security and Foreign Policy on 2023 EBP (25 Oct, 2022)  
Аюулгүй байдал, гадаад бодлогын байнгын хорооны хуралдааны тэмдэглэл /Мягмар гараг 2022.10.25/

<https://www.parliament.mn/nn/18811/> - Minutes of Meeting of Standing Committee for Industrialization on 2023 EBP (25 Oct, 2022)  
Үйлдвэржилтийн бодлогын байнгын хорооны хуралдааны тэмдэглэл /Мягмар гараг 2022.10.25/

<https://www.parliament.mn/nn/18810/> - Minutes of Meeting of Standing Committee for Education, Culture, Science and Sports on 2023 EBP (25 Oct, 2022)  
Боловсрол, соёл, шинжлэх ухаан, спортын байнгын хорооны хуралдааны тэмдэглэл /Мягмар гараг 2022.10.25/

<https://www.parliament.mn/nn/19039/> - Minutes of Meeting of Standing Committee for Innovation and E-Policy on 2023 EBP (24 Oct, 2022)  
Инновац, цахим бодлогын байнгын хорооны хуралдааны тэмдэглэл /Даваа гараг 2022.10.24/

<https://www.parliament.mn/nn/18825/> - Minutes of Meeting of Standing Committee for Economy on 2023 EBP (18 Oct, 2022)  
Эдийн засгийн байнгын хорооны хуралдааны тэмдэглэл /Мягмар гараг 2022.10.18/



<https://www.parliament.mn/nn/18853/> - Minutes of Meeting of Standing Committee for State Structure on 2023 EBP (18 Oct, 2022)  
Төрийн байгуулалтын байнгын хорооны хуралдааны тэмдэглэл /Мягмар гараг 2022.10.18/

<https://www.parliament.mn/nn/18753/> - Minutes of Meeting of Standing Committee for Environment, Food and Agriculture on 2023 EBP (9 Nov, 2022)  
Байгаль орчин, хүнс, хөдөө аж ахуйн байнгын хорооны хуралдааны тэмдэглэл /Даваа гараг 2022.10.17/

<https://www.parliament.mn/nn/18795/>  
2022 оны намрын ээлжит чуулганы хуралдааны тэмдэглэл /Баасан гараг 2022.10.14/

**Comment:**

The law on the parliamentary procedures specifies that the standing committees should examine the budget proposal within the sector of their responsibility (Article 70). Pursuant to this clause, legislative committees, such the Social Policy and Environment, Food and Agriculture discussed the budget proposal on Monday, October 17, 2022. The Standing committees on Justice, Economic and State Structures discussed the budget proposal on Tuesday, October 18, 2022. The Standing committee on Innovation and E-policy discussed the budget proposal on Wednesday October 19, 2022 and Monday, October 24, 2022. The Standing committees on Industrialization policy, Security and Foreign Policy and Education and Culture and Science discussed the budget proposal on Tuesday, October 25, 2022.

The Standing committee on Ethics and disciplinary responsibility discussed the budget proposal on Wednesday, October 26, 2022. Meeting minutes are published.

Standing committees produced their reports and submitted it to the Budget Standing Committee. The Budget Standing committee published a consolidated report of the opinions of the other committees on November 2, 2022 (last link). Based on when the standing committees were scheduled to discuss the budget proposal and when the consolidated report was published, the standing committees had less than a month to examine the budget proposal.

**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:**

d. No, a committee did not examine in-year implementation.

**Source:**

<https://www.legalinfo.mn/law/details/12254> - Budget Law (Revised version)

<https://www.legalinfo.mn/law/details/15412?lawid=15412> – Law on the Procedure of the Session of the State Great Hural (Parliament) of Mongolia (revised version)

<https://www.parliament.mn/nn/19211/> - General Budget Execution as of November 2022

МОНГОЛ УЛСЫН НЭГДСЭН ТӨСВИЙН 2022 ОНЫ ЭХНИЙ 11 САРЫН ГҮЙЦЭТГЭЛ

**Comment:**

Clause 8.9 of Budget Law specifies the timeline of producing and submitting in-year budget execution reports to the relevant authorities. Pursuant to this clause, in-year reports are not submitted to the legislature. Clause 8.10 specifies the timeline of producing and submitting end-of-year budget execution reports to the relevant authorities, such as the National Audit Organization and the legislature.

Article 73 of the law on parliamentary procedures describes the legislative process of discussing the executive's annual budget execution report.

The Budget Oversight and Analysis Division of the Oversight and Evaluation Department of the Parliamentary Secretariat produces monthly reports on the execution of the state budget (see third link for the November 2022 report). But the legislative committee is not required to discuss it.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**115. Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?****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:**

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.

**Source:**

<https://www.legalinfo.mn/law/details/12254> - Budget Law (Revised version)

<https://www.legalinfo.mn/law/details/15312?lawid=15312> - Law on Prevention, Control, and Abatement of Negative Social and Economic Impact of Coronavirus (COVID-19) Pandemic

Коронавируст халдвар /КОВИД-19-ын цар тахлаас урьдчилан сэргийлэх, тэмцэх, нийгэм, эдийн засагт үзүүлэх

сэрэг нөлөөллийг бууруулах тухай хууль

**Comment:**

Clause 34.1.4 of the Budget Law prohibits making any budget shifting between portfolios without prior approval of the legislature. This should be done only by the supplementary budget. However, Article 42 allows shifting of the funds within the portfolio, i.e., between the budgetary entities within the same portfolio. The funds cannot be shifted between capital and current expenditures. Also, no allocation is allowed to new programs and activities not already specified in the budget.

The anti-pandemic law allows shifting of funds between capital and current expenditures (but without increasing total expenditure) if the need arises due to emergency measures to combat the COVID-19 pandemic (clause 7-1.1). The law was valid until December 31, 2022.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested 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.

**Comments:** 1. Shifting budget between general budget governor - According to Budget Law 34.1.4, in case of shifting budget between the budget governor, it requires the Supplementary budget proposal submitted to the parliament. Which means shifting budget governor will not be possible unless making amendment to the law. 2. Shifting budget within the budget governor - According to Budget Law article 47, 11.1.13, the budget governors (general, central, direct budget governors) has a right to shift the budget within their fund, if it is a shift between the governors, the approval is required from the higher level governor.

**Researcher Response**

Unfortunately, we do not agree with the GR.

**IBP Comment**

Unfortunately, we do not agree with the GR

**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:**

a The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.

**Source:**

<https://www.legalinfo.mn/law/details/12254> - Budget Law (Revised version)

**Comment:**

Clause 46.1 of the Budget Law says that the budgetary entity may use additional revenues raised by the main activities within the budget year for the purposes of improving fiscal efficiency. However, if the total revenue exceeds the planned amount, supplementary budget is required to spend beyond the budgeted revenue. In other words, the executive cannot spend beyond the total revenue approved by the budget and requires the legislature's approval to do so.

**Peer Reviewer**

**Opinion:** Agree

**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:**

a. The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.

**Source:**

<https://www.legalinfo.mn/law/details/12254> - Budget Law (Revised version)

**Comment:**

In accordance with Clause 12.2.17 of the Budget Law, the Ministry of Finance has the authority to reduce funding of entities due to revenue shortfalls. However, Clause 34.1.2 requires legislature's approval in the form supplementary budget if the budget deficit increase due to revenue shortfall goes above 3 percent of the GDP.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**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:**

a. Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations.

**Source:**

<https://forum.parliament.mn/projects/21310> - General links to reports of all standing committees on the 2021 Budget Execution Report, Government's Annual Financial Report, and Audit Report.

<https://lawforum.parliament.mn/files/1105/?d=1> - Government's Annual Financial Report for 2021 (June 20, 2022)

<https://lawforum.parliament.mn/files/1195/?d=1> - Audit report on the Government's Annual Financial Report 2021 (June 20, 2022)

<https://audit.mn/?p=18264> - Audit Report on the Execution of General Budget of Mongolia for 2021 (June 8, 2022)

Монгол Улсын 2019 оны нэгдсэн төсвийн гүйцэтгэлд хийсэн аудитын тайлан

<https://www.parliament.mn/nn/18104/> - Budgetary Committee schedule for July 4, 2022

<https://www.parliament.mn/nn/18104/> - Minutes of Meeting by Budgetary Standing Committee on 2021 Budget Execution Report, Government's Annual Financial Report, and Audit Report (4 July 2022).

<https://www.parliament.mn/nn/18130/> - Minutes of Meeting by Parliamentary Sub-committee for Budget Expenditure on 2021 Budget Execution Report, Government's Annual Financial Report, and Audit Report (5 July 2022).

**Comment:**

Article 73 of the law on parliamentary procedures describes the legislative process of discussing the executive's annual budget execution report. Clause 73.4 describes the procedure of examining the budget execution report. After the first round of discussions at the general session, legislative committees are required to discuss and report on the audit report. The main committees are the Budget Standing Committee and the Budget Expenditure Oversight Sub-Committee.

Clause 73.4.1 notes that the legislature should hear the Minister of Finance's report on the budget execution and the Auditor General's report on the budget during the first round of discussions at the general session. Then, these reports are transferred to the relative standing committees. Thus, examination of the audit report is part of the discussion of the annual budget execution report.

The National Audit Office report was produced in June 8 2020 (4th link). It was published on August 17, 2022 on the NAO website.

The audit report was discussed by the Budget Standing Committee on July 4, 2022 (6th link), within 3 months of its availability.

Parliamentary Sub-committee for Budget Expenditure discussed 2021 Budget Execution on 5 July 2022.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**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:**

<https://www.legalinfo.mn/law/details/15357?lawid=15357> – State Audit Law (revised version)  
ТӨРИЙН АУДИТЫН ТУХАЙ /Шинэчилсэн найруулга/

**Comment:**

Article 28 of the State Audit Law states that the Auditor General shall be appointed by the State Great Hural (Parliament) of Mongolia upon the proposal of the Speaker of the Parliament for a term of six years and may be reappointed once.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**120. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?**

**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:**

<https://www.legalinfo.mn/law/details/15357?lawid=15357> – State Audit Law (revised version)  
ТӨРИЙН АУДИТЫН ТУХАЙ /Шинэчилсэн найруулга/

**Comment:**

Article 30 of the State Audit Law specifies the circumstances under which the Auditor General can be removed. Removal is the prerogative of the

State Great Hural (Parliament) of Mongolia.

Article 38.4: The State Great Hural shall decide whether to suspend the Auditor General of Mongolia in connection with the initiation of a criminal case and prosecution as an accused upon the proposal of the competent authority.

Article 38.5: It is prohibited to dismiss, dismiss or suspend the Auditor General of Mongolia on grounds other than those specified in this Law, as well as to appoint him / her to another job or position without his / her consent.

**Peer Reviewer**

**Opinion:** Agree

**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:**

a. The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

**Source:**

<https://www.legalinfo.mn/law/details/15357?lawid=15357> – State Audit Law (revised version)  
ТӨРИЙН АУДИТЫН ТУХАЙ /Шинэчилсэн найруулга/

**Comment:**

Article 40 of the State Audit Law specifies budgeting process for the audit organization. In particular, the National Audit Office shall submit its budget proposal directly to the Budget Standing Committee of the legislature for review (clause 40.2) and submits the reviewed proposal to the Ministry of Finance for integration into the executive's budget proposal (clause 40.3).

**Peer Reviewer**

**Opinion:** Agree

**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:**

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

**Source:**

<https://www.legalinfo.mn/law/details/15357?lawid=15357> – State Audit Law (revised version)  
ТӨРИЙН АУДИТЫН ТУХАЙ /Шинэчилсэн найруулга/

**Comment:**

Article 6 outlines the authorities of the state audit institution to conduct financial, compliance and performance audits of all budgetary entities, special funds, fully and partly state and locally legal entities, an entity or person who was transferred state functions on the basis of legislation and contracts, and any person subject to state audit in accordance with the law.

Clause 8.3 emphasizes that the audit organization shall audit only financial statements of the legislature. Clause 6.5 notes that other forms of audit (compliance and performance) could be conducted only at the request of the legislature. Thus, there are some minor limitations.

**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:**

b. Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.



**Source:**

<https://www.legalinfo.mn/law/details/15357?lawid=15357> – State Audit Law (revised version)  
Phone interview with Mr. J. Batsaikhan, Audit Methodology Manager at the Development Policy Planning Department of the National Audit Office, on April 28, 2022

**Comment:**

There are internal audit process reviews within the NAO, comprised of (more skilled) auditors within the organization. Current law does not give any entity an authority to review the audit processes of the NAO. However, the processes are customarily reviewed every two years by international reviewers from supreme audit institutions of other countries within the “partner evaluation” arrangement. The last such review was conducted in 2019 by Australian supreme audit institution. Due to COVID-19, there has been some interruption in the process. Currently a review process is under way, with site visits just being completed and the report is under review.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**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:**

a. Frequently (i.e., five times or more).

**Source:**

<https://www.legalinfo.mn/law/details/15357?lawid=15357> – State Audit Law (revised version)  
<https://www.parliament.mn/nc/ihbhuraldaan/?page=17> – Hearings by the parliamentary standing committees of the audit report on the 2021 budget execution (together with minutes of the meetings)  
<https://www.parliament.mn/nc/ihbhuraldaan/?page=18> – Hearings by the parliamentary standing committees of the audit report on the 2021 budget execution (together with minutes of the meetings)  
<https://www.parliament.mn/nn/18823/> -Second Discussion by Parliamentary Sub-committee on Budget Expenditure of Draft Law on 2023 Budget (Төсвийн зарлагын хяналтын дэд хороо хуралдаж, Монгол Улсын 2023 оны төсвийн тухай хуулийн төслийн хоёр дахь хэлэлцүүлгийг хийлээ) held on 1 Nov 2022  
<https://www.parliament.mn/nn/18834/> - Discussion by Parliamentary Budgetary Committee of Draft Law on 2023 Budget held on 3 Nov 2022

**Comment:**

The audit law requires participation of the NAO representative in the discussion of the executive's annual financial and budget implementation reports, budget proposal, supplementary budget and reporting of the activities of the NAO (twice a year). This gives at least five occasions to take part in the legislative committee's hearings. In 2022, senior representatives of the NAO participated in hearing of the audit report for budget execution for 2021 in all 11 standing committees during July 1-4, 2022, and general session of the parliament on July 5, 2022.

Auditor General took part in and delivered presentation at Second Discussion by Parliamentary Sub-committee on Budget Expenditure of Draft Law on 2023 Budget held on 1 Nov 2022 and at Parliamentary Budgetary Committee of Draft Law on 2023 Budget held on 3 Nov 2022.

**Peer Reviewer**

**Opinion:** Agree

Government Reviewer

Opinion: Agree

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

**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](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 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:**

<https://mof.gov.mn/article/entry/2023-.2023> - news release about the public discussion of the 2023 executive's budget proposal

**Comment:**

The executive presented the draft budget to the public for feedback, etc.; however, it was done after the budget was tabled to the parliament.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.

**Comments:** Government of Mongolia facilitates the public participation of the budget formulation in various ways (in person discussion, survey and online platform) however NOT prior to the budget submission to the parliament.

**Researcher Response**

Executives should 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). Therefore, we should not change the response.

**IBP Comment**

IBP agrees with researchers response. There is no evidence to support that any central government agency offers formal opportunities to citizens to contribute in any way during the formulation of the budget. As such, answer choice D applies.

**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:**

mof.gov.mn- MOF web

**Comment:**

No evidence can be found.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

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

**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:**

mof.gov.mn- MOF web

**Comment:**

No evidence can be found.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. The executive's engagement with citizens covers all six topics.

**Comments:** Government of Mongolia had conducted series of public discussion during the formulation of the budget FY2023. 1. Public hearing (in-person discussion) that covers all 6 topics and beyond that is pressing matters of the budget year <https://www.parliament.mn/nn/18693/> <https://mof.gov.mn/en/article/entry/2023--2023> 2. By survey that includes -Revenue forecasts, policies, and administration - Social spending policies -Public investment projects -Public services <https://mof.gov.mn/page/survey> 2. Other varies ways (telephone, emails) <https://www.parliament.mn/en/e/6/>

**Researcher Response**

Public discussion on 2023 EBP was organized by the Legislature, not by the Executives as mentioned in video at <https://www.parliament.mn/nn/18693/> and news at <https://www.parliament.mn/en/e/6/> . The Legislature organized the public discussion on EBP for the first time in 2022. However, they did not organize such event in 2023. A very brief news on presentation by the Minister of Finance on 2023 EBP delivered at the Public discussion on 2023 EBP, organized by the Legislature, is posted at <https://mof.gov.mn/en/article/entry/2023--2023> . As the discussion is not organized by the Executives, this cannot be considered as an executive's engagement with citizens. The date of publishing the Survey seeking for citizen's opinion on 2023 EBP developed by the MOF at <https://mof.gov.mn/page/survey> cannot be seen. The survey includes 12 questions which covers revenue sources (rate of personal income tax, of excise tax on cars, cigarettes, tax on old vehicles etc.), types of promotion

to citizen and business entities moving from urban areas to rural areas, ways of reducing gap in salaries of public servants, whether it is appropriate to provide child allowance to high-income families, policy on funding of capital projects only. Therefore, if the date of the posting of the survey is determined and report on number of respondents to the survey is provided by the government, we may suggest score "c".

#### **IBP Comment**

Public discussion on 2023 EBP was organized by the Legislature, not by the Executives as mentioned in video at <https://www.parliament.mn/nn/18693/> and news at <https://www.parliament.mn/en/e/6/>. The Legislature organized the public discussion on EBP for the first time in 2022. However, they did not organize such event in 2023. A very brief news on presentation by the Minister of Finance on 2023 EBP delivered at the Public discussion on 2023 EBP, organized by the Legislature, is posted at <https://mof.gov.mn/en/article/entry/2023--2023>. As the discussion is not organized by the Executives, this cannot be considered as an executive's engagement with citizens. The date of publishing the Survey seeking for citizen's opinion on 2023 EBP developed by the MOF at <https://mof.gov.mn/page/survey> cannot be seen. The survey includes 12 questions which covers revenue sources (rate of personal income tax, of excise tax on cars, cigarettes, tax on old vehicles etc.), types of promotion to citizen and business entities moving from urban areas to rural areas, ways of reducing gap in salaries of public servants, whether it is appropriate to provide child allowance to high-income families, policy on funding of capital projects only. Therefore, if the date of the posting of the survey is determined and report on number of respondents to the survey is provided by the government, we may suggest score "c".

#### **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](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:**

b. Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.

**Source:**

<https://old.shilendans.gov.mn/orglist/2> - The executive’s “glass account” portal with information on budget execution is given below. Ministry of Finance’s page is given as an example below. Pages of other ministerial portfolios and individual ministries, agencies as well as SOEs are also available on the webpage.

<https://old.shilendans.gov.mn/org/408?form=6346027&year=2022&month=12&group=0&task=739> - Ministry of Finance’s budget execution, as of 4th quarter of 2022

<https://www.legalinfo.mn/law/details/11225> - Law on the Public Hearing

<https://www.legalinfo.mn/annex/details/7618?lawid=12449> - Parliament decree on organizing public hearing

Email from Ms. Zolboo Ganbold, Head of Department of Finance and Budget Research of the Ministry of Finance

**Comment:**

The executive provides monthly information on the budget financing and execution through the so-called “glass account” portal as prescribed by the Glass Account Law. The page provides information on budget/execution (Төсөв/гүйцэтгэл); Investment, tender, and procurement (Хөрөнгө оруулалт, тендер, худалдан авалт); and Other (Бусад) including number of employees, audit statements etc.

As of the end of 2022, information on a total of 8586 public entities (source: <https://old.shilendans.gov.mn/>) were available through the portal of which 19 are ministerial government portfolios.

In addition to the regular information as an individual entity, the Ministry of Finance page contains additional information (Сангийн яамны мэдээлэл) on aggregate national budget issues, such as national budget execution, macroeconomic policies, national debt, foreign aid etc.

The website has a “send a comment” button in the bottom right corner, where citizens can send their inputs.

The information about the number and type of comments and the process after the comments are received is not clear from the website. The comments go to the glass account administrator of the entity (the head of the organization or an IT staff member) and then distributed internally to the relevant units and persons responsible within the entity. Feedback to the public is given by the relevant staff. However, no further information is available on the glass account portal feedback. In addition, the MoF staff claims that in 2022, a total of 1986 phone calls and 832 email comments were sent about the glass account portal and addressed by relevant staff members of the MoF.

The Law on Public Hearing (effective January 1, 2016, Article 9.3) specifies that annual public hearings be held on the issues of budget execution both at the national and local level. The subsequent Parliament Decree 12 of January 12, 2017 outlines the specific procedure of organizing public hearing.

There are two other websites useful for public monitoring of budgets: tender/procurement and public investment ([tender.gov.mn](http://tender.gov.mn) and [publicinvestment.gov.mn](http://publicinvestment.gov.mn)). Also, there is a subpage of the ministry of finance website which focuses on local development funds monitoring (<http://tusuv-oronnutag.mof.gov.mn>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** The local development funds platform is the place where citizen can monitor and comment their opinion on the implementation of the allocated budget. [tusuv-oronnutag.mof.gov.mn](http://tusuv-oronnutag.mof.gov.mn) <https://onhs.mof.gov.mn/>

**IBP Comment**

As per OBS methodology, if there are multiple mechanisms to participate, researchers are to assess only one, the deepest and most meaningful mechanism. In Mongolia’s case, answer choice B for this indicator is assessed based on the Glass Accounts Portal. IBP understands the portal publishes all execution data, and citizens have the option of commenting on any topic. Citizens comments go to the glass account administrator of the entity (the head of the organization or an IT staff member) and then distributed internally to the relevant units and persons responsible within the entity.

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:**

N/A

**Comment:**

There is no evidence that the executive takes any concrete steps to ensure the participation of the vulnerable and underrepresented groups.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

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

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

**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:**

c. The executive's engagement with citizens covers at least one (but less than three) of the above-mentioned topics.

**Source:**

<https://old.shilendans.gov.mn/org/408?group=0&year=2022> - Budget of the MoF and its execution

<https://old.shilendans.gov.mn/org/408?group=1&year=2022> - Investment, tender and procurement of the MoF

<https://old.shilendans.gov.mn/org/408?group=2&year=2022> - Other info on the MoF

<https://old.shilendans.gov.mn/org/408?form=6347867&year=2023&month=12&group=3&task=739> - Info on the national budget execution (annual for 2022 budget)

<https://old.shilendans.gov.mn/org/11?form=5541405&year=2022&month=12&group=0&task=29> - Portfolio budget for the Minister of Finance

**Comment:**

The executive provides information on budget execution on a monthly, quarterly, half-early and annual basis. In terms of coverage, 4 topics with the exception of information on the changes in the macroeconomic circumstances and delivery of public services are provided for individual entities.

Other topics covered in the budget execution information include: number of public servants (by ministries and agencies), audit reports, procurement, transactions (other than payment of salaries) in the amount above MNT 5 million (equivalent of USD2,000), executive decisions that have financial implications such as issuance of bonds, concession agreements with private entities, deviations from the approved budget, use of foreign aid, government debt, and some others.

As mentioned earlier, the "glass account" portal has a "send a comment" button, where citizens can send their inputs. The comments are received by the account administrator and distributed internally within the entity for feedback.

However, data published in the glass account portal are not machine-readable.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. The executive's engagement with citizens covers all six topics.

**Comments:** The mid year report and end year report includes the both 6 indicators and beyond, all in citizen budget format so that citizens can engage and digest the information: Mid year - [http://iltod.mof.gov.mn:8080/uploads/MYR\\_2022.pdf](http://iltod.mof.gov.mn:8080/uploads/MYR_2022.pdf) Covid19 specific information - <http://iltod.mof.gov.mn/news?id=85> End year report - <http://iltod.mof.gov.mn:8080/uploads/bolovsrol/2021%20guitsetgel%200922.pdf> 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

**Researcher Response**

The executive provides information on budget execution on a monthly, quarterly, half-early and annual basis. In terms of coverage, 5 topics with the exception of information on delivery of public services. The 2022 mid year report at [http://iltod.mof.gov.mn:8080/uploads/MYR\\_2022.pdf](http://iltod.mof.gov.mn:8080/uploads/MYR_2022.pdf) includes information on changes in macroeconomic circumstances in Section 1 (pdf p.5). Information on delivery of public services is very scarce except for a very brief information on pdf p.17. A very brief information on spending for some measures taken for addressing impacts of Covid19 is found in a report at <http://iltod.mof.gov.mn/news?id=85> ([http://iltod.mof.gov.mn:8080/uploads/bolovsrol/covid%202022\\_1663903680.pdf](http://iltod.mof.gov.mn:8080/uploads/bolovsrol/covid%202022_1663903680.pdf)) Other topics covered in the budget execution information include: number of public servants (by ministries and agencies), audit reports, procurement, transactions (other than payment of salaries) in the amount above MNT 5 million (equivalent of USD2,000), executive decisions that have financial implications such as issuance of bonds, concession agreements with private entities, deviations from the approved budget, use of foreign aid, government debt, and some others. As mentioned earlier, the "glass account" portal has a "send a comment" button, where citizens can send their inputs. The comments are received by the account administrator and distributed internally within the entity for feedback. However, data published in the glass account portal are not machine-readable. 2021 YER released in 2022 cannot be considered as 2022 IYR. Would like to revise score to "b".

**IBP Comment**

IBP revised score to C (from B). As per OBS methodology, if there are multiple mechanisms to participate, researchers are to assess only one, the deepest and most meaningful mechanism. In Mongolia's case, indicator 128, 129 are assessed based on the Glass Accounts Portal. IBP understands the portal publishes all execution data, and citizens have the option of commenting on any topic. Citizens comments go to the glass account administrator of the entity (the head of the organization or an IT staff member) and then distributed internally to the relevant units and



persons responsible within the entity. Feedback to the public is given by the relevant staff. IBP has consistently scored the absence of dedicated topics for discussion as C.

**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:**

c. Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.

**Source:**

<https://old.shilendans.gov.mn/org/408?group=0&year=2022> - Budget of the MoF and its execution

<https://old.shilendans.gov.mn/org/408?group=1&year=2022> - Investment, tender and procurement of the MoF

<https://old.shilendans.gov.mn/org/408?group=2&year=2022> - Other info on the MoF

<https://old.shilendans.gov.mn/org/408?form=6347867&year=2023&month=12&group=3&task=739> - Info on the national budget execution (annual for 2022 budget)

<https://old.shilendans.gov.mn/org/11?form=5541405&year=2022&month=12&group=0&task=29> - Portfolio budget for the Minister of Finance

**Comment:**

The Government used only an e-participation mechanism. The executive provides information on the budget financing and execution through the so-called "glass account" portal as prescribed by the Glass Account Law. The website has a "send a comment" button in the bottom right corner, where citizens can send their inputs.

The glass account information provides information on the fiscal data and related narrative for public comments. Other than that, no additional

information such as explanation of the purpose, scope, timeline of public engagement etc. is available.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.

**Comments:** Comprehensive information is provided to the citizen during the formulation and implementation. 1. iltod.gov.mn which run by MOF includes the information, videos and guides how the citizen can engage in the budget cycle and share their opinions during budget formulation and implementation phases: <http://iltod.mof.gov.mn/education?subType=1> This platform also facilitates discussion and survey from the citizens according to the budget documents that's proposed at the given point of time. <http://iltod.mof.gov.mn/cp> 2. MOF started a campaign called "Budget the Future" incorporation with the UNREAD media that includes the video series, podcast, essay competition, research conference, data quest competition and mentorship program that aims to the diverse social groups. This campaign started from beginning of 2022 up until now. Series of the events are not regular event that's organized by the MOF. This even can be considered to be organized during the budget implementation phase. <https://mof.gov.mn/article/entry/news-2021-12-14> [https://posted.mn/c/sgm-budget-intro?fbclid=IwAR3EDwEF2kP2qhu0L\\_\\_62p157dh0ViQHFdovyJVuVpkxSfdLhvGs2oym3h8](https://posted.mn/c/sgm-budget-intro?fbclid=IwAR3EDwEF2kP2qhu0L__62p157dh0ViQHFdovyJVuVpkxSfdLhvGs2oym3h8) 3. 3.

**Researcher Response**

Executive engages with the public only through online platforms such as <http://iltod.mof.gov.mn/education?subType=1>, <http://iltod.mof.gov.mn/cp>, <https://mof.gov.mn/page/survey>, <https://shilendans.gov.mn/>. Information published in those platforms do not include in constraints and intended outcomes. iltod.gov.mn which run by MOF includes the information, videos and guides how the citizen can engage in the budget cycle and share their opinions during budget formulation and implementation phases: <http://iltod.mof.gov.mn/education?subType=1>. This platform also facilitates discussion and survey from the citizens according to the budget documents that's proposed at the given point of time (<http://iltod.mof.gov.mn/cp>). News on the launch of MOF campaign called "Budget the Future" incorporation with the UNREAD media is found at <https://mof.gov.mn/article/entry/news-2021-12-14>. However, URL ([https://posted.mn/c/sgm-budget-intro?fbclid=IwAR3EDwEF2kP2qhu0L\\_\\_62p157dh0ViQHFdovyJVuVpkxSfdLhvGs2oym3h8](https://posted.mn/c/sgm-budget-intro?fbclid=IwAR3EDwEF2kP2qhu0L__62p157dh0ViQHFdovyJVuVpkxSfdLhvGs2oym3h8)) suggested by GR does not open. The glass account information provides only fiscal execution data for public comments. Other than that, no additional information such as explanation of the purpose etc. is available. The Executives does not organize public discussions on budget. Therefore, would like to suggest score "c".

**IBP Comment**

IBP agrees with researchers assessment of answer choice C. The Government uses only an e-participation mechanism- the "glass account" portal, through which the executive provides information on the budget financing and execution. The website has a "send a comment" button in the bottom right corner, where citizens can send their inputs. The glass account information provides information on the fiscal data and related narrative for public comments. Other than that, no additional information such as explanation of the purpose, scope, timeline of public engagement etc. is available.

**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:**

<https://www.legalinfo.mn/law/details/12254> - Budget Law (in Mongolian)

**Comment:**

No written record of the inputs provided by the public and their use could be found.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.

**Comments:** 1. Government of Mongolia facilitates the public participation of the budget formulation in various ways (in person discussion, survey and online platform) however NOT prior to the budget submission to the parliament. Furthermore, according to recent amendment in the Budget Law Article 28-1, the public participation is legalized. For instance, 28-1.2.3 - the public input will be sorted according to the priority category and reflected to the budget proposal. 2. Local Development Fund (prior to the submitting to the parliament) - <https://onhs.mof.gov.mn/Work/Item/26759> The LDF online platform has a platform that shows the list of the investment activity by local regions. Furthermore it shows the number of the vote on the each project, plus the project implementation process. 3. State investment budgeting (prior to the submitting to the parliament) - <https://publicinvestment.gov.mn/citizen> The public input is shown on the platform, and was organized by region and by project (hospital, kinder garden, dormitory etc.).

**Researcher Response**

Unfortunately, we do not agree with the GR. Executive does not use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament).

**IBP Comment**

As this indicator follows from indicator 125, which scores D (see IBP comments for 125 for more), this indicator is scored D as well.

**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:**

Email from Ms. Zolboo Ganbold, Head of Department of Finance and Budget Research of the Ministry of Finance

**Comment:**

The comments sent to the glass account are received by the administrator of the entity (the head of the organization or an IT staff member) and then distributed internally to the relevant units and persons responsible within the entity. Feedback to the public is claimed to be given by the relevant staff. However, no further information is available on the glass account portal feedback. In addition, the MoF staff claims that in 2022, a total of 1986 phone calls and 832 email comments were sent about the glass account portal and addressed by relevant staff members of the MoF. Again, no information is available on the content of comments and how they were used in monitoring the budget implementation.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.

**Comments:** 1. Glass Account - During the budget implementation period, the shilendans.mn is the main source where citizen can have a transparent view on the ongoing all budget activities. According to the Glass Account Law, Article 9. Citizens' monitoring: 9.1. Request regarding the implementation status of the Law and breaches or shortcomings of information on Glass Account the Law is not accepted by the organization/entity and officials, the complaint/request regarding the matter shall be submitted to the state audit organization and a request may be made to conduct an audit conclusion on the activities of the organization/entity which the Law applies as stipulated in the Law on Resolution of Petitions and Complaints made by Citizens to the State Agencies and Public Officials. 9.2. State audit organization shall take certain measures as per the complaint/request and report the results in writing to the citizen or public. 9.3. If citizens or legal entities consider interest of taxpayer is breached, they shall have a right to make a petition to administrative court. This platform will accommodate the above process. For instance, citizen can choose specific organization and click on any report and send comment (right bottom corner - санал илгээх) about that specific reporting, as shown on below link. <https://old.shilendans.gov.mn/org/419?form=5176117&year=2021&month=12&group=0&task=736> 1. Local Development Fund (prior to the submitting to the parliament) - <https://onhs.mof.gov.mn/Work/Item/26759> The LDF online platform has a platform that shows the list of the investment activity by local regions. Furthermore it shows the number of the vote on the each project, plus the project implementation process all year around. 2. State investment budgeting (prior to the submitting to the parliament) - <https://publicinvestment.gov.mn/citizen> The public input is shown on the platform, and was organized by region and by project all year around (hospital, kinder garden, dormitory etc.)

**Researcher Response**

Unfortunately, we do not agree with the GR.

**IBP Comment**

IBP acknowledges that the Glass Account Portal channels the complaints, and that there are some aggregate figures on the number of complaints received in a year. However, in the absence of a report that summarizes the kind of inputs or clarity on how contributors can check the status of their inputs. Answer choice D applies.

**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:**

<https://www.legalinfo.mn/law/details/12254> - Budget Law (in Mongolian) (Articles 5.1.4, 6.5, 8.4, 10.2-10.4, 12.1.4, and 63)

**Comment:**

The Budget Law specifies fiscal transparency as one of the five budget principles (clauses 5.1.4 and 6.5 of the Budget Law) and specifies the need to ensure public participation in the formulation of the budget proposal. However, the budget preparation calendar (clause 8.4 of the same law) does not include participation as one of its stages.

There are several other provisions in the law – clauses 10.2-10.4 on establishing an independent national council on the budget, finance and economy to discuss and provide written opinion on the executive's budget proposal – which should provide greater participation of the public in budget affairs. However, these are not supported by the subsequent decisions of the relevant agencies (e.g., MoF and the executive) and not included in the timetable for budget formulation.

The one exception is public deliberation in the form of general citizens' meeting (Article 63 of the Budget Law) to be conducted for the investment projects to be financed by the Local Development Fund.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The law on budget was revised on 7 July 2023 which includes a section on public participation in EBP preparation, so this should affect next rounds of OBS.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.

**Comments:** According to recent amendment in the Budget Law Article 28-1, the public participation is legalized. Clause 28-1.2 has stated the timetable for when the public discussion has to be taken place. The public discussion should be organized August of every year for EBP, which is before submission to parliament (1st of September) and 2 week before the submission to the parliament for Supplementary budget proposal.

**Researcher Response**

Amendment to the Budget Law (Article 28-1), made in July of 2023, legalized the public participation. However, this amendment is effective from 1 Jan of 2024. Therefore, would like to keep the score "b". (Newly amended Clause 28-1.2 states the timetable for when the public discussion has to be taken place. The public discussion should be organized August of every year for EBP, which is before submission to parliament (1st of September) and 2 weeks before the submission to the Parliament for Supplementary budget proposal).

**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](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 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:**

<https://old.shilendans.gov.mn/org/412?group=0&year=2022> - Glass account website of the Ministry of Education, Culture, Science and Sports

**Comment:**

The government's glass account portal has information on budget implementation of all line ministries. It has an open "send a comment" link, where citizens can send their inputs. The comments are received by the account administrator and distributed internally within the ministry for feedback. For instance, the Ministry of Education, Culture, Science and Sports posts monthly, quarterly, semi-annual and annual reports on the budget

implementation. The reports include information on the budget allocated, the actual budget spent, explanation of the discrepancy between the budgeted and spent amount, funds spent on investment and procurement of goods and services, all transactions in the amount greater than MNT 5 million (equivalent of USD 2000) with the exception of payment of salaries. The general public can view the above information and send comments on each entry. After receiving comments, the Ministry staff distributes the information internally for feedback. Thus far, this open source is used minimally, if at all, by the line ministries. The portal does not provide information about the feedback given to the public with regard to comments. Similar information is available for all line ministries.

However, the Glass Account Portal is being assessed for indicator 128.

No evidence of public participation during the budget formulation period is found.

Therefore, score "d" is applied.

#### Peer Reviewer

**Opinion:** Agree

**Comments:** The law on budget was revised on 7 July 2023 which includes a section on public participation in EBP preparation, so this should affect next rounds of OBS.

#### Government Reviewer

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

**Comments:** Upon further review, we have discovered that the one-line ministry utilizes participation mechanisms. As a result, we need to revise the answer for question number 135 from option "d" to option "c." <https://vote.ulaanbaatar.mn/home> The given link above, Ulaanbaatar (local budget governor) has a separate online platform where the authorities run a poll/survey/discussion on the latest pressing issues. This covers both the budget and management discussion. The citizen can login with their national ID verification or with their phone numbers. Additionally, the citizens can create their own discussion after logging in and start a poll.

#### Researcher Response

Online platform run by the Capital City Local government (<https://vote.ulaanbaatar.mn/home>) which is suggested by the GR cannot qualify as a line ministry. Therefore, would like to keep score "d".

**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 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.*

*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:**

b. Yes, public hearings on the budget are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.

**Source:**

<https://forum.parliament.mn/projects/11277>

On the Fiscal Framework Statement 2023 and Fiscal Forecast proposal for 2024-2025 for the General Budget and related laws (Монгол Улсын нэгдсэн төсвийн 2023 оны төсвийн хүрээний мэдэгдэл, 2024-2025 оны төсвийн төсөөллийн тухай хуулийн төсөл болон дагалдах бусад хууль тогтоомж)

<https://lawforum.parliament.mn/project/318/>

Draft laws on the 2023 Budget of Mongolia, the 2023 Budget of the Social Insurance Fund, the 2023 Budget of the Health Insurance Fund, amendments to the 2023 Fiscal Framework Statement and the 2024-2025 Fiscal Forecast Law and other accompanying laws submitted (Монгол Улсын 2023 оны төсвийн тухай, Нийгмийн даатгалын сангийн 2023 оны төсвийн тухай, Эрүүл мэндийн даатгалын сангийн 2023 оны төсвийн тухай болон хамт өргөн мэдүүлсэн хууль, тогтоол, Монгол Улсын нэгдсэн төсвийн 2023 оны төсвийн хүрээний мэдэгдэл, 2024-2025 оны төсвийн төсөөллийн тухай хуульд өөрчлөлт оруулах тухай)

<https://www.parliament.mn/nn/18712/> - Public discussion on 2023 EBP organized by the Parliamentary Budgetary Committee on 19 October 2022.

<https://www.parliament.mn/e/6/> - Announcement for public discussion on 2023 EBP to be held on 19 Oct, 2022

<https://mof.gov.mn/article/entry/2023-.2023>

MOF news release on presentation on 2023 EBP made by the Minister of Finance on 19 Oct, 2022

**Comment:**

The legislature's forum portal is designed to receive input from the general public on ongoing discussions of laws and other parliamentary decisions as well as give feedback on how the inputs have been used (or not) in the decision-making process. The link <http://forum.parliament.mn/m/efy> link describes the objective and terms of use of the forum portal. The forum is interactive and is used both at the pre-budget and budget discussion phase. <https://lawforum.parliament.mn/> is a forum portal run by the Secretariat of the State Great Hural of Mongolia. It is similar to the forum mentioned above and citizens can comment their opinions.

The discussion on the of the pre-budget statement (the Fiscal Framework Statement for 2023 and Budget Estimates for 2024-2025) and the budget proposal for 2023 have a direct link for comments.

The current links show the number of views as 1358 views of pre-budget documents and 5306 for the 2023 budget proposal. The number of comments (санал) received is 0 (zero) for the first document and 3 (one is a comment about an infrastructure project, 2 are comments asking about how to use the website eg. How to download files)

It looks like the formal process has been established but in fact is not used actively by the public. It is mainly used to view files.

The parliament does not actively promote or organize any formal hearings using this online tool. It is just a tool rather than a hearing.

The Parliamentary Budgetary Committee organized public discussions on 2023 EBP for the first ever time in 2022.

I took part in the discussion on the topic "Budget transparency" and delivered a brief presentation on how to improve Mongolia's budget transparency (<https://www.parliament.mn/nn/18712/> ). CSO representatives also attended the event.



**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

**Suggested Answer:**

b. Yes, public hearings on the budget are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.

**Comments:** Public hearing was held 10/19/2022 for the EBP 2023 where citizen can openly ask question and get answer on the related topics which is answered by the Finance Minister and related authorities. During the discussion, MOF has presented the EBP in ppt slides and focus on the budget policies and all related information. The participation was free of charge and open to all citizen. Due to space limitation in the palace, the citizens who are not able to participate in person can sent the feedback by landline or by email given. Further information is on below link:  
<https://www.parliament.mn/nn/18693/> <https://www.parliament.mn/en/e/6/>

**Researcher Response**

Agree with GR.

**IBP Comment**

Many thanks to GR for their comments. IBP understands that while the participation took place in the parliament, the mechanism itself is more geared towards budget literacy with Executive leading on the deliberations.

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:**

c. The legislature seeks input on at least one (but less than three) of the above-mentioned topics.

**Source:**

<https://lawforum.parliament.mn/project/318/>

Draft laws on the 2023 Budget of Mongolia, the 2023 Budget of the Social Insurance Fund, the 2023 Budget of the Health Insurance Fund, amendments to the 2023 Fiscal Framework Statement and the 2024-2025 Fiscal Forecast Law and other accompanying laws submitted Монгол Улсын 2023 оны төсвийн тухай, Нийгмийн даатгалын сангийн 2023 оны төсвийн тухай, Эрүүл мэндийн даатгалын сангийн 2023 оны төсвийн тухай болон хамт өргөн мэдүүлсэн хууль, тогтоол, Монгол Улсын нэгдсэн

төсвийн 2023 оны төсвийн хүрээний мэдэгдэл, 2024-2025 оны төсвийн төсөөллийн тухай хуульд өөрчлөлт оруулах тухай

<https://www.parliament.mn/nn/18712/> - Public discussion on 2023 EBP organized by the Parliamentary Budgetary Committee on 19 October 2022.

<https://www.parliament.mn/e/6/> - Announcement for public discussion on 2023 EBP to be held on 19 Oct, 2022

<https://mof.gov.mn/article/entry/2023-.2023>

MOF news release on presentation on 2023 EBP made by the Minister of Finance on 19 Oct, 2022

**Comment:**

The budget proposal contains all the topics listed and the parliament seeks public input on all issues.

The Parliamentary Budgetary Committee organized public discussion on 2023 EBP for the first ever time in 2022.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. The legislature seeks input on all six topics.

**Comments:** The researcher agreed that the public discussion contains all the 6 topic listed above but failed to select the answer A. "The budget proposal contains all the topics listed and the parliament seeks public input on all issues. The Parliamentary Budgetary Committee organized public discussion on 2023 EBP for the first ever time in 2022."

**Researcher Response**

Revised score to "a".

**IBP Comment**

IBP revised response to C for cross country consistency. For participation mechanisms where no topic is identified and deliberations are unstructured, IBP has consistently scored the absence of dedicated topics for discussion as C.

**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:**

<https://lawforum.parliament.mn/project/318/>

Draft laws on the 2023 Budget of Mongolia, the 2023 Budget of the Social Insurance Fund, the 2023 Budget of the Health Insurance Fund, amendments to the 2023 Fiscal Framework Statement and the 2024-2025 Fiscal Forecast Law and other accompanying laws submitted

Монгол Улсын 2023 оны төсвийн тухай, Нийгмийн даатгалын сангийн 2023 оны төсвийн тухай, Эрүүл мэндийн даатгалын сангийн 2023 оны төсвийн тухай болон хамт өргөн мэдүүлсэн хууль, тогтоол, Монгол Улсын нэгдсэн төсвийн 2023 оны төсвийн хүрээний мэдэгдэл, 2024-2025 оны төсвийн төсөөллийн тухай хуульд өөрчлөлт оруулах тухай

<https://www.parliament.mn/nn/18712/>- Public discussion on 2023 EBP organized by the Parliamentary Budgetary Committee on 19 October 2022.

<https://www.parliament.mn/e/6/> - Announcement for public discussion on 2023 EBP to be held on 19 Oct, 2022

<https://mof.gov.mn/article/entry/2023-.2023>

MOF news release on presentation on 2023 EBP made by the Minister of Finance on 19 Oct, 2022

**Comment:**

Although the forum portal is used to publish files related to laws and collect input, there is no clear feedback on how the collected input is used.

The forum website on the 2023 budget proposal received 3 comments. 2 comments were related to how to use the website and 1 comment was related to an infrastructure project proposal. There was no report on this finding or any other link that showed how the public comments were used.

The Parliamentary Budgetary Committee organized public discussion on 2023 EBP for the first ever time in 2022. However, no written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget is found.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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

**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:**

<https://forum.parliament.mn/projects/21310>

Execution of the 2021 General Budget of Mongolia, Consolidated Financial Report of the Government, Draft Resolution of the State Great Hural on "Approval of the Execution of the 2021 Budget of Mongolia"

Монгол Улсын 2021 оны нэгдсэн төсвийн гүйцэтгэл, Засгийн газрын 2021 оны санхүүгийн нэгтгэсэн тайлан болон "Монгол Улсын 2021 оны төсвийн гүйцэтгэл батлах тухай" Монгол Улсын Их Хурлын тогтоолын төсөл

<https://lawforum.parliament.mn/project/207/>

Approval of the Execution of the 2021 Budget of Mongolia

МОНГОЛ УЛСЫН 2021 ОНЫ ТӨСВИЙН ГҮЙЦЭТГЭЛ БАТЛАХ ТУХАЙ

**Comment:**

The 2021 budget execution report together with the audit report was submitted and posted on the parliamentary forum portal on June 20, 2021. It was also posted on lawforum.parliament.mn on the same day.

Again, the general public could post comments on both websites after registering and getting an account. However, there were no comments posted.

Both the budget execution report and the executive's annual financial report were audited and audit reports posted above. Thus, there is a formal process which is not yet used in practice.

The online tool is not actively promoted by the parliament itself, and it is just a tool rather than a hearing. There is no public hearing organized by the parliament, only the official session of the standing committees and the plenary.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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

**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:**

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

**Source:**

[https://open.audit.mn/citizen\\_sanal](https://open.audit.mn/citizen_sanal) - Link on the National Audit Office website where citizens can suggest audit topics

**Comment:**

The National Audit Office an online form where citizens can suggest audit topics.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**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:**

No evidence could be found. No formal feedback was given to the citizens who suggested the topics.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

***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:**

N/A

**Comment:**

No evidence could be found.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree